
100% TAX AGAINST SERBIA AND BIH, ECONOMIC WAR OR POLITICAL-DIPLOMATIC PRESSURE

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Abstract: The Government of Kosovo adopts Decision 01/71 on 21.11.2018, where all goods imported from Serbia and Bosna and Herzegovina are subject to 100% tax. It also obliges the Ministry of Trade and Industry, its market inspectorate, municipal market inspectorates, Customs of the Republic of Kosovo to remove from the market and prohibit the potential import and entry into the market of all products which on their label or declaration have in content or importer, distributor, representative, manufacturer the labels Kosovo Metohija, UNMIK1244 or other designations which are contrary to the official and constitutional designation of the Republic of Kosovo. The Government of Kosovo, also obliges Kosovo Customs, Food and Veterinary Agency and other relevant institutions to apply the same measures against Serbia and Bosnia in terms of documents and certificates required in doing business.

A customs duty of 100% means that any goods originating in Serbia and Bosnia and Herzegovina entering Kosovo are 100% added to its value. Suppose a commodity costing 1 euro with a 100% tax becomes 2 euro, a commodity costing 10 euro becomes 20 euro and a commodity costing 50 euro becomes 100 euro. That is, the value of the goods is added to the 100% tax at the Kosovo border crossings.

This decision met with determination and support from all stakeholders in Kosovo and has received a lot of reaction from Western countries, alleging that it is violating the Central European Free Trade Agreement (CEFTA) and the Stabilization and Association Agreement between the European Union and Kosovo.

Within five months of imposing the 100% tax, imports from Serbia dropped by 88% (160m euros), while imports from BiH declined by 83% (24m euros). During the period: November-2018 and March-2019, imports into Kosovo continued to increase compared to the same period of the previous year. The biggest beneficiaries during this period were countries such as Slovenia, Israel and Turkey, which saw significant increases in exports to Kosovo.

The dilemma of who won and who lost by this takes? Kosovo made this decision as a consequence of economic warfare (protection of local products) or as a politico-diplomatic "disciplinary measure" against Serbia (endangering national security) was investigated according to recognized research standards and it was argued that the decision was fair. The decision was both economic and political as well as a diplomatic message.

Keywords: Tax, 100%, Kosovo, Serbia, Bosna and Herzegovina

1. HOW TO UNDERSTAND 100% TAXIS?

A customs duty of 100% means that any goods originating in Serbia are 100% added to its value. Suppose a commodity costing 1 euro with a 100% tax becomes 2 euro, a commodity costing 10 euro becomes 20 euro and a commodity costing 50 euro becomes 100 euro. That is, the value of the goods is added to the 100% tax at the Kosovo border crossings.

The following are exempt from this safeguard: donations for religious objects, diplomatic missions, imports of goods financed by grant profits granted by Governments, government agencies, governmental or non-governmental organizations operating outside or within the Republic of Kosovo, data on Government or through the Government of the Republic of Kosovo to assist humanitarian and reconstruction programs and projects in Kosovo. Shipments and Releases for KFOR and EULEX. Specific imports of goods for which the Government of Kosovo determines to be used for humanitarian purposes and not for sale or consumption in Kosovo.

This measure does not apply to goods carried in the private luggage of passengers (Article 47 of the Customs and Excise Code specifies the amount - value of goods, up to € 175, carried by passengers and tax-free, specifying also the types of goods).

The imposition of this tariff is seen to be in breach of the Central European Free Trade Agreement (CEFTA), but because of Serbia's threat to war with Kosovo, the CEFTA agreement allows the application of safeguards including also the application of customs duties. However, EU leaders call on the Government of Kosovo to abolish this tax,

but the Government apparently does not intend to abolish this customs tariff until it meets the criteria set during the talks with the Serbian state, which is recognition of Kosovo.

As an argument we can say that: it seems that the states of the region have again decided to solve their own problems - this time not with rifles, but through trade war, a kind of war that is not entirely foreign to world and European history (World Bank, 2019).

History tells us that many countries in the world have clashed without arms, but with economic constraints: from the so-called "Opium War" between Britain and China in the early 19-th century to the 1993 "Banana War" between the US and the EU, the US "steel tariffs" in 2002 and more recently the US trade war against China.

2. WHY WAS IT 100% TAXED AGAINST SERBIA AND BOSNIA?

This paper presents how the Government of Kosovo came to a decision on the 100% tax on the goods of state of Serbia and BiH, as well as the impact of this tax on local products, the economic development of the country, how it has affected international agreements, and the response of citizens of Kosovo by imposing this customs tariff (Office of the Prime Minister of Kosovo, 2018).

The three countries are members of the Central European Free Trade Agreement (CEFTA), a trade agreement between seven non-EU Balkan states aimed at easing the path to EU integration and consolidating the economy. of the free market. Kosovo became a member of CEFTA in July 2007 (Official Gazette, 2019), when it was represented by the United Nations Mission in Kosovo (UNMIK).

Kosovo changed its customs stamps after declaring independence in 2008, from "UNMIK customs" to "Kosovo customs". In December 2008, Serbia and BiH, which had not (and still have not) recognized Kosovo's independence, declared that they would neither allow the export of Kosovo goods with those stamps, nor use their territory as a transit crossing for those goods (European Union, 2011).

In response, on July 20, 2011, the Kosovo government announced a decision on reciprocal measures against Serbia and BiH. Six days later, Kosovo Police attempted to secure its presence at border crossings 1 and 31 in the northern parts of Kosovo, which were previously operated by the EU Rule of Law Mission in Kosovo, implement these measures. Local Serbs reacted by burning the border posts (Institute GAP, 2019a).

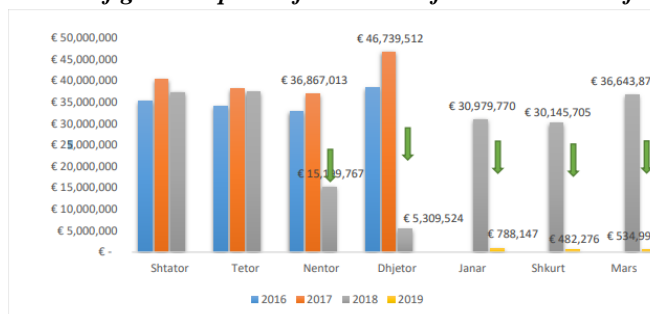
These measures remained in force until September 2011, when in Brussels, Kosovo and Serbia reached an agreement on customs stamps. As part of EU-mediated dialogue, Kosovo agreed to change seals to include state symbols, and Serbia accepted Kosovo goods that do not have such seals (Institute GAP, 2019a).

Kosovo joined CEFTA (CEFTA, 2019b) without setting quotas, despite the agreement stipulating that member states have the right to do so. Kosovo's entry into CEFTA in an uneven position, caused many problems for local producers. While neighboring countries set quotas, as is the case with the quota that Albania has set for potatoes, Kosovo has not protected its producers from the danger posed by free imports. Therefore, Kosovo has a trade deficit with most CEFTA members, but especially with Serbia.

3. EFFECTS OF 100% TAX ON TRADE BALANCE

Each year, Kosovo imported approximately 400m euros worth of goods from Serbia and about 80m euros from Bosnia and Herzegovina. Together, these two countries account for about 17% of Kosovo's total imports. After imposing a 100% tax on products of Serbian and Bosnian origin, imports from these countries suffered a drastic decline of about 90%. However, recent data from the Kosovo Customs show that the trade deficit has increased by 5.4%. During the period November 2018, when the tax was levied, until March 2019 a total of EUR 77 million (6.4%) were imported from all countries compared to the same month of the previous year (GAP, 2019).

Figure 1. Total value of goods imported from Serbia for the months before and after tax



Source: GAP Institute, based on data from Kosovo Customs (GAP, 2019, p. 10)

Following the introduction of the tax in November 2018, there is a marked decline in imports from Serbia which has been followed in the following months. In the first month after the 10% tariff came into force, the decline in imports was easier (Office of the Prime Minister of Kosovo, 2018). Due to the tariff increase to 100% (Office of Prime Minister of Kosovo, 2018b), the impact on imports is most clearly seen in December 2019 where imports from Serbia have dropped by nearly 90% (EUR 41 million) compared to December 2018. Based on the official data of the Kosovo Customs we conclude that the import of products with a high share of Serbia has already been replaced by products coming from other countries. In Table 1, we argue that after the tax, imports of cereals remained relatively the same. Serbia's 87% decline in imports has been replaced by regional countries. The biggest beneficiaries in this category have been Bulgaria and Croatia, where imports from these countries have increased more than 2,000 times. There are well-founded suspicions that products that do not have specific brands such as cereals are being registered and imported through other countries in the region such as Bulgaria, Croatia, Northern Macedonia and Albania (Lajiq, 2019). This action hurts the local consumer because the same product continues to be imported but at a higher cost due to shipping costs (GAP, 2019, p. 11).

Table 1. Import of products with high dependability from Serbia, before and after the tax and replacement of the import origins

Chapter	Description	Pre-tax (November 2017-March 2018)	Post-tax (November 2018-March 2019)	Change	Post-tax replacement of the import origin 100%
No. 10	Cereals	€14,358,962	€14,123,620	-1.6%	Serbia -87% Bulgaria+24933%, Croatia+2078%
No. 23	Remains and returns from food industries, animal food	€7,910,667	€6,229,507	-21.3%	Serbia -88% North Mac.+468%, Bulgaria+308%
No. 22	Beverages, alcohols and vinegars	€25,291,480	€25,675,950	1.5%	Serbia -50% North Mac.+282%, Albania +34%
No. 15	Animal or plant oil and fat	€12,568,222	€10,578,943	-15.8%	Serbia -90% Croatia +522%, North Mac.+398%
No. 17	Sweets and sugars	€11,514,877	€10,714,179	-7.0%	Serbia -91% France +4256%, Poland+765% Romania +16030%, Czech R.+974%
No. 01	Live animals	€5,029,070	€8,697,122	72.9%	Serbia -97% Bulgaria +2193%, Turkey 923%
No. 74	Copper and copper materials	€3,104,677	€3,444,164	10.9%	Serbia -91% Bulgaria +2193%, Turkey 923%
No. 32	Paint and tan extracts	€8,859,662	€9,438,312	6.5%	Serbia -87% Turkey +65%, Albania +64%
No. 48	Paper and cardboard	€15,947,154	€17,161,484	7.6%	Serbia -84% Albania +221, North Mac.121%
No. 11	Molar industry products; malt; starch	€3,221,844	€4,190,976	30.1%	Serbia -89% North Mac. +8065%, Albania +289%
No. 34	Soap, organic agents	€13,982,377	€12,437,011	-11.1%	Serbia -92% Italy +48%, Poland +27%
No. 31	Fertilizers	€7,143,351	€5,989,174	-16.2%	Serbia -94% Hungary +438%, Greece +149%

Source: GAP Institute, based on data from Kosovo Customs (GAP, 2019, p. 11)

Although the introduction of the tax increased the tariff enormously, a small number of goods continued to enter from Serbia. Goods still entering Serbia after the tax are alcoholic and non-alcoholic beverages, electricity, gas and petroleum oils, various chemicals and building materials. Our view is that our dealers have failed to find a suitable replacement, as well as the dependence of a number of consumers on these products.

Bosnia and Herzegovina is another important trading partner of Kosovo. However, compared to Serbia, Kosovo is less dependent on imports from Bosnia. In 2018, the share of products originating from BiH was about 2%.

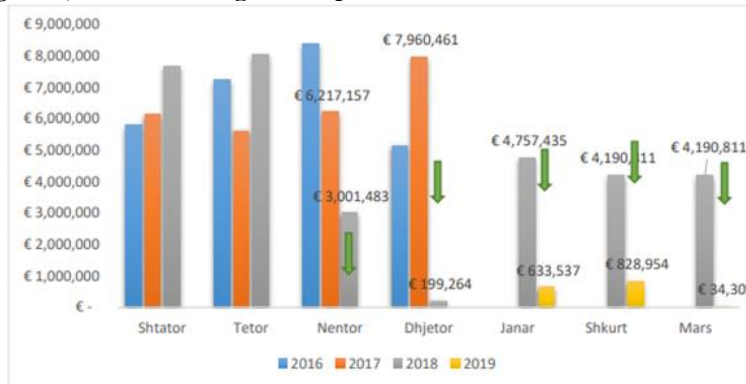
Table 2. product categories where Kosovo has the strongest dependence on BiH goods

Chapter	Description	Total Kosovo imports	Imports from BiH	BiH participation in total imports
No. 72	Steel and iron	€161,765,124	€32,224,618	20%
No. 16	Foods prepared from meat, fish or crustaceans	€27,338,391	€7,668,988	28%
No. 4	Dairy products, eggs, natural honey	€44,978,449	€5,580,550	12%
No. 44	Wood and wood articles, wood coal	€76,614,613	€6,183,841	8%
No. 30	Pharmaceutical products	€66,369,649	€2,935,223	4.4%

Source: GAP Institute, based on data from Kosovo Customs (GAP, 2019, p. 12)

Although Kosovo's dependence on BiH imports is relatively small, products imported from this country are of particular importance to three highly competitive sectors in Kosovo: the construction sector, the dairy sector and the wood processing sector (MTI, 2019). So far, iron and steel is the category of products most imported from BiH. This is because BiH has the representation of the 'ArcelorMittal' company, which is one of the world's largest companies in the export of iron and steel. Therefore, the tariff on these products can increase the cost in the construction sector in Kosovo especially when the construction season begins. For example, the price of steel sheet steel was imported in January - March 2018 for 0.84 euro net weight while in the same months of 2019 it was imported for 1.20 euro (44% increase). Two other important sectors for Kosovo's economy are the dairy products and wood processing sector. Kosovo has, in recent years, increased regional competitiveness in these two sectors.

Figure 2, total value of goods imported from BiH before and after the tax



Source: GAP Institute, based on data from Kosovo Customs (GAP, 2019, p. 13)

A small amount of meat products and dairy products are still imported from BiH even after the levy of tax. The other quantity, which is no longer imported from BiH, is purchased from other countries. Market orientation from BiH to other countries is shown in Table 3. The most important category is that of iron and steel, where BiH lost 93% of the market compared to the same months before the tax was imposed.

The missing market in BiH was largely replaced by imports from Turkey and Greece. On the other hand, dairy products were expected to be much less imported after tax and this fall in imports would be replaced by domestic production. However, Customs data show that although these products coming from BiH have declined by 80%, the value of imports of this category has increased by 7.3% which was oriented to countries such as Croatia and Poland. Despite the numerous non-tariff barriers that Kosovo continues to face for years, Serbia and BiH continue to be Kosovo's important export partners. In 2018 these two countries were the destination of goods worth approximately 40 million euros of Kosovar exports. So, 10% of Kosovo's exports go to Serbia and 2.3% to BiH. After the imposition of the 100% tax, it was thought that a trade war would begin that would make it even more difficult to export Kosovar products. However, data from the Kosovo Customs and the Ministry of Trade and Industry (MTI) show that this is not the case. Apart from the non-tariff barriers that Serbia and BiH have imposed on Kosovo exporters for years, there is no intensification of them during the time when Kosovo imposed the tax. Figure 2 presents the export of Kosovo goods destined for Serbia and BiH. These data do not show a decline in exports in the months when the tax was levied. Also, the trade department at MTI has confirmed that it has not received any additional complaints from Kosovo exporters for added barriers from Serbia and BiH at the time the tax is being implemented. In order to provide a more accurate picture of whether the tax impacts on Kosovo's citizens we have constructed a questionnaire, and have questions using well-known methods of data collection at the country level. Mostly surfing has to do with the impact of the neighborhood and the citizen's perception of it. It is clearly seen here that the surveyed citizens are largely oriented towards patriotic views and a political logic on taxation.

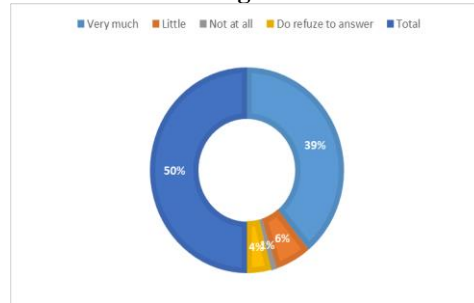
Table 3. How satisfied were you with the 100% tax levied on the state of Serbia and Bosnia and Herzegovina?

How satisfied were you with the 100% tax levied on the state of Serbia and Bosnia and Herzegovina?		Percentage
Very much	117	78%
Little	18	12%
Not at all	3	2%
I refuse to answer	12	8%
Total	150	100%

Source: Authors, based on questionnaire

Conclusion: Out of 150 people who responded to the questionnaire, we have the following results: for –Very much- 117 persons answered with 78%, for -Little 18 responded with 12%, -Not at all answered with 3 persons. to 2%, and to - Refuse to answer - 12 people responded to 8%.

Figure 3. How satisfied were you with the 100% tax levied on the state of Serbia and Bosnia and Herzegovina?



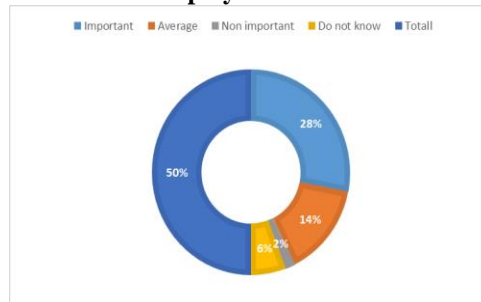
Source: Authors, based on questionnaire

Table 4. What role did taxes play in Kosovo's economic development?

What role did taxes play in Kosovo's economic development?		Percentage
Important	84	56%
Average	44	29.30%
Not important	5	3.30%
I do not know	17	11.30%
Total	150	100%

Source: Authors, based on questionnaire

Figure 4. What role did taxes play in Kosovo's economic development?



Source: Authors, based on questionnaire

Conclusion: "What role did taxes play in Kosovo's economic development?", Of the 150 people who responded to the questionnaire, the following results emerged: - Importantly - 84 people answered that 56%, on average - 44 29.3% of the respondents - 5.3% responded to the insignificant - and 3.3% - and I have no knowledge - 17.3% responded.

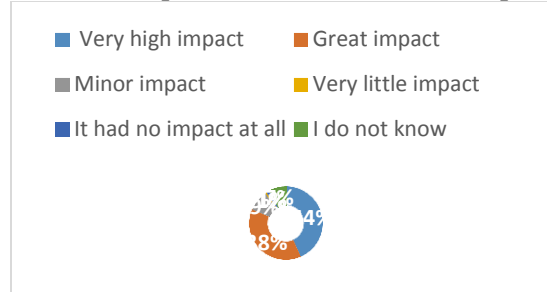
Table 5. What impact did the tax have on local products?

What impact did the tax have on local products ?		Percentage
Very high impact	65	43.30%
Great impact	57	38%
Minor impact	14	9.30%
Very little impact	1	0.70%
It had no impact at all	2	1%
I do not know	11	7.30%
Total	150	100%

Source: Authors, based on questionnaire

Conclusion: "What impact did the tax have on local products?", Of the 150 people who responded to the questionnaire, the following results emerged: - Very high impact - 65 people responded that 43.3%, - Great impact - are responded 57 people who in 38% percentage, for - Minor Impact- responded 14 people who in 9.3% percentage, for - Minor Impact- responded 1 person who 0.7%, for - had no impact- are responded to 2 people at 1%, and to - I do not know - responded to 11 people at 7.3%.

Figure 5 What impact did the tax have on local products?



Source: Authors, based on questionnaire

Table 6. Were local products developed in their quality after the tax was imposed?

Were local products developed in their quality after the tax was imposed?		Percentage
A lot developed	29	19.30%
Developed	53	35.30%
A little developed	41	27.30%
Very little developed	9	6%
They didn't develop at all	6	4%
I do not know	12	8%
Total	150	100%

Source: Authors, based on questionnaire

Conclusion: "Were local products developed in their quality after taxation?", Of the 150 people who responded to the questionnaire, the following results emerged: 29 people - 19.3% - responded strongly - to - 53 people responded - 35.3% responded - slightly disadvantaged - 41 people responded 27.3% - very poorly responded - 9 people responded 6% - did not respond developed at all - 6 people responded at 4%, and to - I do not know - 12 people responded at 8%.

Figure 6 Were local products developed in their quality after the tax was imposed?



Source: Authors, based on questionnaire

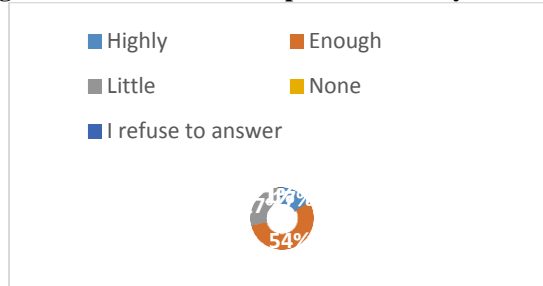
Table 7. How well do local products meet your needs?

How well do local products meet your needs?		Percentage
Highly	25	16.70%
Enough	82	54.70%
Little	40	26.70%
None	1	0.70%
I refuse to answer	2	1.30%
Total	150	100%

Source: Authors, based on questionnaire

Conclusion: "To what extent do local products meet your needs?", Out of 150 people who responded to the questionnaire, the following results emerged: -More- 25 people answered that 16.7%, -Sufficiently- 82 people answered that 54.7% - 40% responded to - Less than 26.7%, 1% 0.7% answered - and Refused to answer - 2% responded 1.3%.

Figure 7 How well do local products meet your needs?



Source: Authors, based on questionnaire

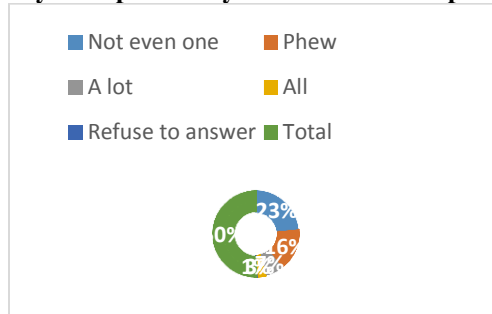
Table 8. Are there any local products you would like to replace with Serbian ones?

Are there any local products you would like to replace with Serbian ones?	Count	Percentage
Not even one	70	46.70%
Phew	48	32%
A lot	20	13.30%
All	10	6.70%
Refuse to answer	2	1.30%
Total	150	100%

Source: Authors, based on questionnaire

Conclusion: "Are there any local products that you want to replace with the Serbian ones?" Of the 150 people who responded to the questionnaire, the following results emerged: 70 - 46.7% responded to "not even one". For -phew- 48 people responded 32%, -A lot 20- responded 13.3%, -All 10 responded 6.7%, and -refuse to answer- 2 persons responded with 1.3%.

Figure 8. Are there any local products you would like to replace with Serbian ones?



Source: Authors, based on questionnaire

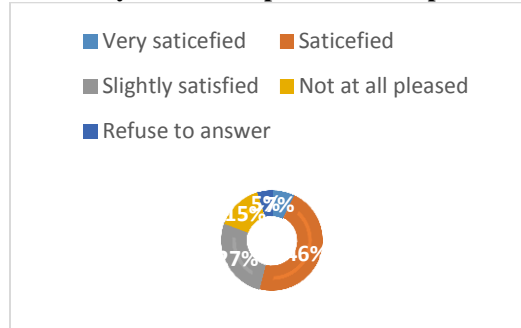
Table 9. How satisfied are you with the prices of local products after tax is levied?

How satisfied are you with the prices of local products after tax is levied?	Count	Percentage
Very saticefied	11	7.30%
Saticefied	70	46.40%
Slightly satisfied	40	26.50%
Not at all pleased	22	15.20%
Refuse to answer	7	4.60%
Total	150	100%

Source: Authors, based on questionnaire

Conclusion: In the seventh question "How satisfied are you with the prices of local products after the tax is set?", Out of 150 people who answered the questionnaire, the following results emerged: - Very satisfied - 11 people answered that 7.3%, 70% responded to - Satisfied - 46.4%, 40% - Satisfied at least - 26.5%, Satisfied - Not satisfied at all 22 15.2%, and - Refuse to answer - 7 persons responded with 4.6%.

Figure 9. How satisfied are you with the prices of local products after tax is levied?



Source: Authors, based on questionnaire

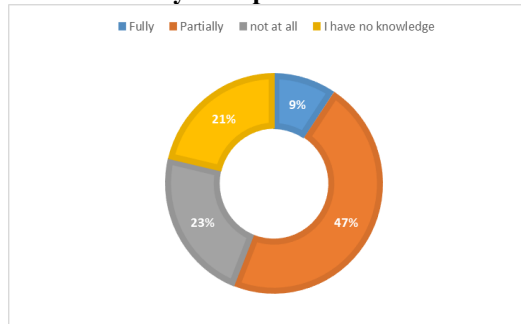
Table 10. Does the tax levy disrupt our state's international relations?

Does the tax levy disrupt our state's international relations?	Percentage
Fully	9.30%
Partially	46.70%
not at all	22.70%
I have no knowledge	21.30%
Total	100%

Source: Authors, based on questionnaire

Conclusion: In the eighth question "Does the tax levy disrupt the international relations of our state?", Out of 150 people who responded to the questionnaire, the following results emerged: - Fully- 14 people answered that 9.3%, for - Partially- 70 persons answered with 46.7%, for - None - 34 persons answered with 22.7%, and for - I do not know - answered 21.3%.

Figure 10. Does the tax levy disrupt our state's international relations?



Source: Authors, based on questionnaire

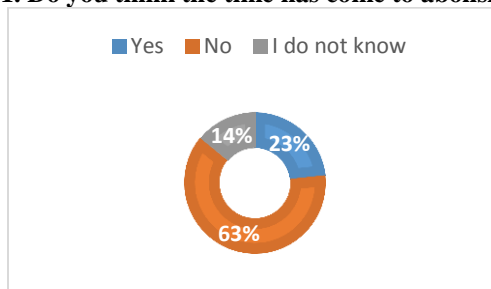
Table 11. Do you think the time has come to abolish this tax?

Do you think the time has come to abolish this tax?	Percentage
Yes	23.30%
No	62.70%
I do not know	14%
Total	100%

Source: Authors, based on questionnaire

Conclusion: In the ninth question "Do you think it's time to abolish this tax?", Out of 150 people who responded to the questionnaire, the following results emerged: For -On- 35 people answered that 23.3%, for - No- 94 persons responded 62.7%, and to - I do not know - 21 persons responded 14%.

Figure 11. Do you think the time has come to abolish this tax?



Source: Authors, based on questionnaire

CONCLUSIONS

This research shows how the Government of Kosovo came to a decision on a 100% tax on the state of Serbia and BiH, as well as the impact of this tax on local products, the economic development of the country, how it has affected international agreements, and the response of citizens of Kosovo by imposing this customs tariff.

Despite the decline in imports from Serbia and Bosnia and Herzegovina, Kosovo's trade deficit has increased. On the other hand, food prices in Kosovo were about 5.3 percent higher in the period when the tax was in force (November 2018 - March 2019) compared to the same period last year. In the absence of substitute products for some Kosovar products, local producers have raised prices with the 100% tax entry into force. Other reasons that could have contributed to the increase in prices are the rising cost of raw materials and the rising cost of imported products. During the period November 2018 - March 2019, imports into Kosovo continued to increase compared to the same period of the previous year. The biggest beneficiaries during this period were countries such as Slovenia, Israel and Turkey, which saw significant export growth in Kosovo.

The imposition of this tariff is seen to be in breach of the Central European Free Trade Agreement (CEFTA), but because of Serbia's threat to war with Kosovo, the CEFTA agreement allows the application of safeguards including also the application of customs duties. However, EU leaders urge the Government of Kosovo to abolish this tax, but it appears that the Government does not intend to abolish this customs tariff until it meets the criteria set out in talks with the Serbian state.

Since the introduction of the safeguard measure (November 2018 - March 2019), imports from Serbia and BiH have fallen sharply. Despite the decline in imports from these two countries, Kosovo's trade deficit has increased. Customs data show that almost the same value of products imported from Serbia and BiH continue to be imported from other countries, leaving little room for import substitution by local producers. The data do not indicate any accelerated growth of the processing industry in Kosovo, either in terms of production volume or the generation of new jobs. All of this suggests that local producers have failed to exploit the tax possibilities as intended. Meanwhile, the biggest trade beneficiaries during this period appear to be countries such as Slovenia, Israel and Turkey. Regarding the impact on consumer prices, the tariff may have significantly increased food consumer prices which constitute the main expense of the Kosovar consumer basket.

On the other hand, the 100% tax does not solve the trade problems with the non-tariff barriers faced by Kosovo businesses that export to Serbia. Empirical studies show that these barriers can be an even greater obstacle than tariff barriers that have been abolished by CEFTA. For this reason, further analysis should be carried out on whether Kosovo is economically benefiting from this agreement in relation to Serbia. Since the commitment to implement CEFTA has also been incorporated into the Stabilization and Association Agreement signed between Kosovo and the European Union, it is an opportunity for Kosovo to renegotiate this agreement with other member states.

Limitations of the work: If you compare the population of the state of Kosovo then the sample may be small, also based on the results of the research it turns out that there was economic growth with the imposition of this tax, while according to GAP Institute which has research methods more efficiently it appears that the imposition of this tax has not boosted the economy of our country, as there has been an increase in the price of other products.

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