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Snapshot Analysis of Asset Confiscation in Kosovo

Alignment with EU Directive 2024/1260
on Asset Recovery and Confiscation



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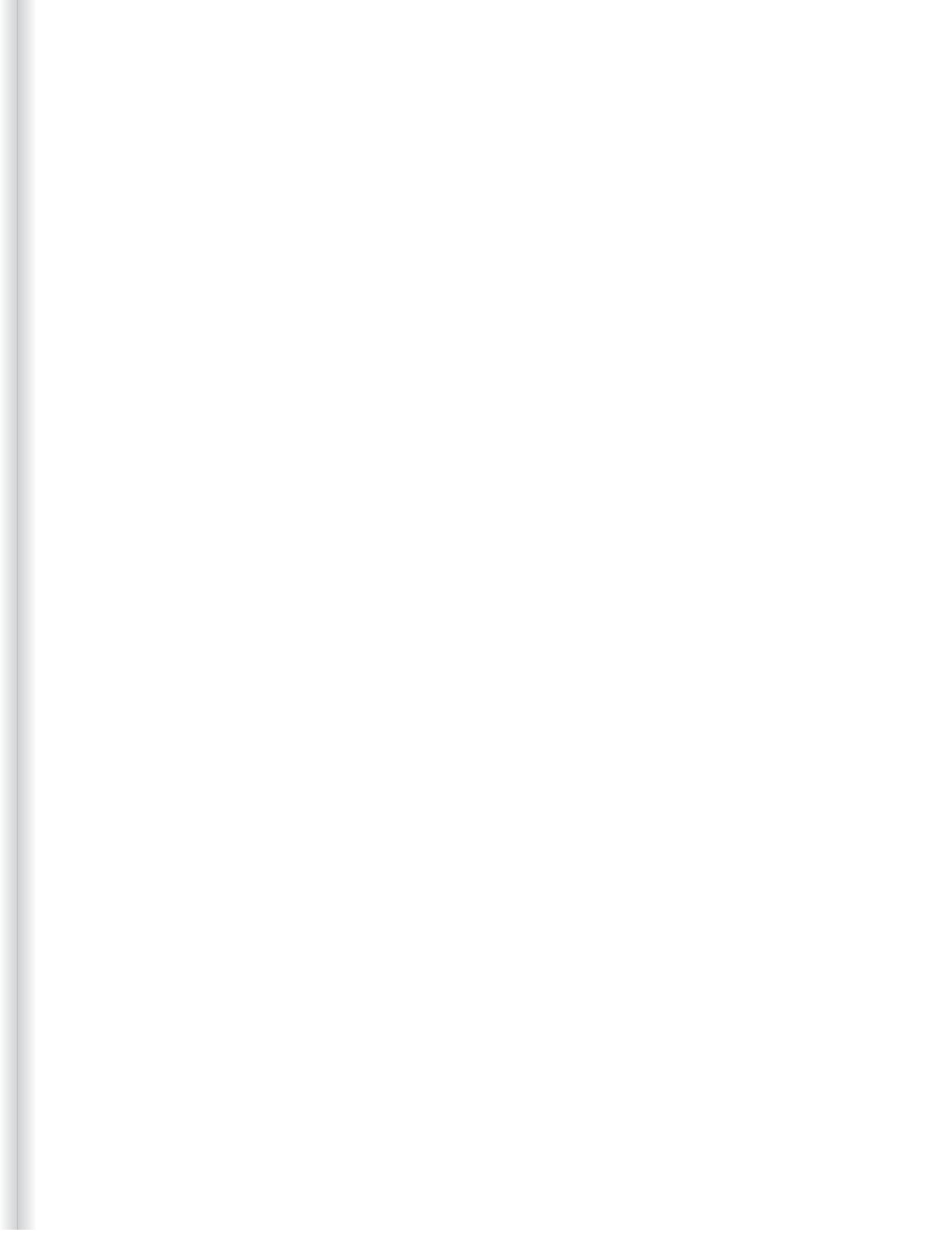
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PART 1. Introduction

Lëvizja FOL has prepared this Snapshot Analysis with the aim of supporting the development of the Concept Document on asset recovery in Kosovo. The analysis is intended to provide a structured overview of the existing legal and institutional framework governing asset confiscation and recovery, identify areas of alignment and misalignment with EU Directive 2024/1260 on Asset Recovery and Confiscation (hereinafter: EU Directive 2024/1260), and highlight key issues that warrant consideration in the forthcoming policy and legislative reform process.

The report is designed as a practical reference tool for policymakers and practitioners involved in justice sector reforms, with a focus on strengthening the effectiveness, coherence, and EU alignment of Kosovo's asset recovery framework.

PART 2. Executive Summary

This Snapshot Analysis examines the current legal and institutional framework governing criminal asset confiscation in Kosovo, with a particular focus on its alignment with EU Directive 2024/1260 on asset recovery and confiscation. The report is designed as a policy-oriented analytical tool to support ongoing justice sector reforms and to inform the work of the Ministry of Justice working group tasked with the preparation of the Concept Document on Asset Recovery.

The primary purpose of the Snapshot Analysis is threefold. First, it assesses how Kosovo's existing legislation regulates key stages of the asset confiscation cycle, including tracing and identification of assets, freezing and sequestration, confiscation following conviction and under extended powers, and the management of seized and confiscated assets. Second, it evaluates the degree to which these national provisions correspond to the substantive and procedural requirements introduced by EU Directive 2024/1260. Third, it identifies structural, legal, and institutional gaps that may hinder Kosovo's ability to fully align with emerging EU standards in the field of asset recovery.

The analysis confirms that Kosovo has established a relatively comprehensive legal framework for criminal asset confiscation. Core concepts such as proceeds of crime, instrumentalities, confiscation following conviction, and extended confiscation are regulated through a combination of the Criminal Code, the Criminal Procedure Code, and the Law on Extended

Powers on Confiscation of Assets. In addition, the Law on the Management of Sequestered and Confiscated Assets provides a dedicated legal basis for the administration, preservation, and disposal of assets once seized or confiscated. Recent institutional developments, notably the establishment of the Asset Recovery Office through Kosovo Prosecutorial Council Regulation No. 01/2024, further demonstrate a policy commitment to strengthening asset tracing and recovery capacities.

At the same time, the analysis highlights that formal legal coverage does not always translate into full functional alignment with EU Directive 2024/1260. While many core concepts of the Directive are present in Kosovo legislation, they are often regulated in a fragmented manner across multiple legal acts, without an overarching strategic framework for asset recovery. The Directive introduces a more integrated and proactive approach, emphasising early asset tracing, systematic financial investigations, cross-border cooperation, and the effective management and social reuse of confiscated assets. Kosovo's framework addresses many of these elements individually but does not yet consolidate them into a coherent asset recovery system as envisaged by the Directive.

Key gaps identified through reference to the Table of Concordance include the absence of an explicit and uniform legal definition of tracing and identification as a distinct phase of proceedings, limited regulation of asset recovery activities beyond the criminal trial itself, and insufficient linkage between confiscation mechanisms and broader policy objectives such as victim compensation or social reuse of assets. In addition, the analysis notes challenges related to inter-institutional coordination, particularly between prosecutors, law enforcement agencies, and the asset management authority, which may reduce the overall effectiveness of confiscation measures in practice.

In this context, the Snapshot Analysis concludes that Kosovo is partially aligned with EU Directive 2024/1260. The foundations for alignment are present, but targeted legislative amendments and policy measures are required to ensure full compliance. The report therefore proposes a set of focused recommendations aimed at supporting the Government of Kosovo in adapting its legal framework to EU standards, strengthening institutional coordination, and embedding asset recovery as a strategic tool in the fight against organised crime and corruption.

Part 3. Methodology and Sources

This Snapshot Analysis is based on a structured desk review of Kosovo's legal framework on criminal asset confiscation and related institutional arrangements, combined with a comparative assessment against the requirements of EU Directive 2024/1260 on asset recovery and confiscation.

The Table of Concordance serves as the main methodological tool for the analysis and was developed specifically for this purpose. The table provides an article-by-article comparison between the provisions of EU Directive 2024/1260 and relevant Kosovo legislation. It identifies areas of full alignment, partial alignment, and non-alignment, and serves as the primary reference for the analytical chapters of this report. While the Table of Concordance is not reproduced in this publication, its findings are systematically reflected throughout the narrative analysis.

The legal sources reviewed include, in particular, the Criminal Code of the Republic of Kosovo, the Criminal Procedure Code, the Law on Extended Powers on Confiscation of Assets, the Law on the Management of Sequestered and Confiscated Assets, the Kosovo Prosecutorial Council Regulation on the Asset Recovery Office, and legislation governing victim compensation. These instruments were analysed both individually and in their combined effect, in order to assess how the confiscation system functions across different stages of criminal proceedings.

In addition to national legislation, the analysis draws on the text and objectives of EU Directive 2024/1260, with particular attention to its expanded scope compared to earlier EU instruments. The Directive's emphasis on asset recovery as a continuous process, rather than a measure limited to post-conviction confiscation, provided the conceptual framework for assessing Kosovo's legal and institutional arrangements.

Overall, the methodology is designed to produce a policy-oriented assessment, focusing on legal coherence and readiness for EU approximation, rather than an evaluation of individual cases or enforcement outcomes.

Part 4. Introductory Legal Context: Kosovo's Asset Confiscation Framework

Kosovo's framework on asset confiscation and recovery is not contained in a single comprehensive legal act, but is instead constructed through a set of interlinked substantive, procedural, and institutional laws. Together, these instruments regulate the identification of criminal proceeds, the imposition of confiscation measures, and the management of assets subject to judicial decisions. This part presents an overview of each of the key legal acts analysed in this Snapshot Analysis and explains their respective roles within the broader asset confiscation and recovery system.

4.1 Criminal Code of the Republic of Kosovo

The Criminal Code establishes the substantive legal basis for asset confiscation as a criminal sanction. It defines the categories of criminal offences for which confiscation may be imposed and recognises confiscation of proceeds and instrumentalities of crime as an integral part of the punitive response to serious criminality, including organised crime, corruption, and economic offences.

Within the asset confiscation framework, the Criminal Code performs a foundational function by linking confiscation directly to criminal liability and conviction. It sets the normative premise that no one may retain material benefits derived from criminal conduct and that such benefits are subject to permanent deprivation through a final court decision. In this sense, the Code anchors confiscation firmly within the criminal justice system and establishes it as a consequence of unlawful conduct rather than a standalone administrative or civil measure.

However, the Criminal Code regulates confiscation primarily at a principle level. It does not contain detailed procedural rules for tracing, freezing, or enforcing confiscation orders. These operational aspects are delegated to procedural and specialised legislation, making the Criminal Code dependent on complementary instruments for the practical implementation of asset recovery measures.

4.2 Criminal Procedure Code of the Republic of Kosovo

The Criminal Procedure Code provides the procedural backbone for the application of asset confiscation measures. It regulates investigative actions, evidentiary standards, interim measures, judicial oversight, and the rights of parties affected by confiscation-related decisions. In practice, it is the Criminal Procedure Code that enables prosecutors and courts to translate the substantive confiscation principles of the Criminal Code into enforceable judicial outcomes.

In the context of asset recovery, the Criminal Procedure Code governs key instruments such as temporary freezing and sequestration orders, searches, seizures, access to financial records, and the procedural guarantees applicable to defendants and third parties. These provisions are central to ensuring that assets suspected of being linked to criminal activity are preserved during criminal proceedings and remain available for potential confiscation upon conviction.

At the same time, the Criminal Procedure Code approaches asset confiscation primarily as an ancillary element of criminal proceedings, rather than as a distinct and continuous process. Tracing and identification activities are embedded within general investigative powers and are not framed as a separate phase of asset recovery. This structural choice has implications for alignment with EU Directive 2024/1260, which treats asset recovery as a process extending beyond the confines of the criminal trial itself.

4.3 Law No. 06/L-087 on Extended Powers on Confiscation of Assets

The Law on Extended Powers on Confiscation of Assets represents a significant development in Kosovo's asset confiscation regime. It introduces mechanisms that allow the confiscation of assets whose lawful origin cannot be justified, even where a direct link to a specific criminal offence cannot be proven beyond reasonable doubt. This law is particularly relevant for addressing complex forms of criminality, including organised crime and high-level corruption.

Under this law, prosecutors may initiate confiscation investigations that focus on the verification of a convicted person's property, applying a balance of probabilities standard. This shifts part of the evidentiary burden to the defendant and allows courts to assess the overall disproportionality between assets and lawful income. In doing so, the law expands the scope of confiscation beyond traditional conviction-based models and strengthens Kosovo's ability to deprive offenders of illicit wealth.

Despite its importance, the Law on Extended Powers remains closely tied to the existence of a prior criminal conviction. It does not provide for confiscation in the absence of conviction, nor does it establish a comprehensive framework for tracing assets independently of criminal proceedings. As such, while the law contributes significantly to asset recovery, it does not fully reflect the broader approach envisaged under EU Directive 2024/1260.

4.4 Law No. 05/L-049 on the Management of Sequestered and Confiscated Assets

The Law on the Management of Sequestered and Confiscated Assets regulates the post-seizure and post-confiscation phase of the asset recovery cycle. It establishes a specialised agency responsible for preserving, administering, evaluating, and disposing of assets that are subject to court orders. This law addresses a critical aspect of asset recovery by ensuring that confiscation measures result in effective and enforceable outcomes.

Through this law, Kosovo recognises that asset confiscation does not end with a judicial decision, but requires professional management to prevent loss of value and misuse of assets. The agency's mandate includes storage, sale, temporary use, and transfer of confiscated assets, as well as cooperation in international cases involving cross-border asset management.

However, the law primarily frames asset management as a technical and administrative function. It does not fully integrate asset management into a broader recovery strategy, nor does it systematically link confiscated assets to policy objectives such as victim compensation, social reuse, or reinvestment in crime prevention. This limits its alignment with the strategic asset recovery approach promoted by EU Directive 2024/1260.

4.5 Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office

The Regulation on the Asset Recovery Office establishes a specialised structure within the prosecutorial system to support asset tracing, financial investigations, and international cooperation. The creation of the Asset Recovery Office represents an institutional response to the increasing complexity of financial crime and reflects an effort to centralise expertise in asset recovery matters.

The Office is mandated to assist prosecutors in tracing and identifying assets, liaising with financial institutions, supporting confiscation proceedings, and facilitating cooperation with foreign counterparts and asset recovery networks. In this respect, the Regulation provides an important operational link between investigative authorities and asset recovery mechanisms.

Nevertheless, the Asset Recovery Office is primarily designed as a supporting and advisory body. Its mandate is case-driven and dependent on requests from prosecutors, rather than proactive or strategic in nature. The Regulation does not assign the Office a broader coordinating or policy role across the asset recovery system, which limits its contribution to full alignment with the Directive's vision of asset recovery offices as central actors in national asset recovery frameworks.

4.6 Law No. 08/L-109 on Crime Victim Compensation

The Law on Crime Victim Compensation regulates the right of victims to receive financial compensation from public funds in cases of serious crime. While this law does not directly govern asset confiscation, it forms part of the broader ecosystem in which confiscated assets may serve public and restorative purposes.

From an asset recovery perspective, the relevance of this law lies in the potential linkage between confiscation outcomes and victim compensation mechanisms. EU Directive 2024/1260 encourages Member States to consider how confiscated assets can be used to support victims and the public interest. Kosovo's current framework treats victim compensation and asset confiscation as separate legal regimes, with limited interaction between them.

As a result, confiscated assets are not systematically connected to victim compensation schemes. This separation represents a missed opportunity to strengthen the restorative dimension of asset recovery and highlights an area where legislative and policy alignment with EU standards could be improved.

Taken together, Above mentioned Kosovo's legislation forma a functionally complete but structurally fragmented framework for asset confiscation and recovery in Kosovo. Each law addresses a specific phase of the process, yet their interaction is not governed by a unified strategy or overarching policy framework. This structural characteristic explains many of the alignment gaps identified in Part 4 and provides essential context for the conclusions and recommendations set out in the final parts of this report.

Part 5. Analysis by Chapters of the Table of Concordance

This part of the report presents a structured analysis of Kosovo's legal framework against EU Directive 2024/1260 on asset recovery and confiscation, following the thematic and chapter-based structure of the Directive, as reflected in the Table of Concordance prepared for this analysis.

The Table of Concordance was produced through a comparative assessment of the following Kosovo legal instruments, explained in Part 3 of this Analysis, against the EU Directive.

Each subsection below identifies (i) the relevant provisions of EU Directive 2024/1260, (ii) the corresponding Kosovo legal instruments; and (iii) areas of alignment, partial alignment, or non-alignment.

5.1 Definitions and Scope (Directive Articles 2–3)

EU Directive 2024/1260 establishes harmonised definitions for key concepts such as proceeds, property, instrumentalities, and tracing and identification, with the objective of ensuring uniform interpretation and application across Member States.

Kosovo legislation provides detailed and operational definitions of proceeds, property, and instrumentalities, primarily through the Criminal Procedure Code and the Law on Extended Powers on Confiscation of Assets. These definitions are substantively aligned with the Directive and, in some respects, are more detailed than the EU formulations.

However, Directive Article 3(4) introduces tracing and identification as a standalone legal concept. Kosovo legislation does not contain an explicit definition of tracing and identification as a distinct phase of proceedings. Instead, these activities are embedded implicitly within investigative powers under criminal procedure and extended confiscation legislation.

An assessment of the relevant provisions indicates that Kosovo's legal framework is aligned with Articles 2 and 3 of EU Directive 2024/1260 insofar as the definitions of proceeds, property, and instrumentalities are concerned. These concepts are regulated in national legislation in a manner that is substantively consistent with the Directive and allows for their effective application in criminal proceedings.

By contrast, Kosovo legislation does not reflect the requirement set out in Article 3(4) of the Directive, which introduces tracing and identification as a distinct legal concept. The absence of an explicit definition of tracing and identification in domestic law reduces conceptual clarity

and limits the ability to treat this activity as a separate and systematic phase of asset recovery. This gap has implications for alignment with subsequent chapters of the Directive, which build upon a clear and autonomous understanding of tracing and identification as a foundational element of the asset recovery process.

5.2 Tracing and Identification of Assets (Directive Articles 4–7)

Directive Articles 4 to 7 require Member States to ensure that competent authorities can proactively trace and identify assets at all stages of criminal proceedings, including after conviction, and to use tools comparable in effectiveness to those used for freezing measures.

In Kosovo, tracing and identification powers are regulated indirectly. Prosecutors may initiate confiscation investigations under the Law on Extended Powers on Confiscation of Assets, and investigative measures under the Criminal Procedure Code allow access to registries, financial data, and other sources of information.

Nevertheless, Kosovo law does not establish tracing and identification as a mandatory and systematic process, nor does it clearly regulate tracing activities outside the context of a specific criminal case or prior to the initiation of formal proceedings.

In particular, Directive Article 4(1), which emphasises tracing even after conviction, is only partially reflected in Kosovo law. While post-conviction property verification is possible, it is limited by scope, timeframes, and case-specific thresholds.

An assessment of Kosovo's legal framework against the requirements of EU Directive 2024/1260 shows that alignment with Article 4, which requires tracing and identification of assets at all stages of proceedings, is partial. While national legislation enables tracing activities within criminal investigations and confiscation proceedings, these measures are not regulated as a continuous and systematic process applicable throughout the full lifecycle of a case.

Similarly, compliance with Articles 5 to 7 of the Directive, which emphasise the effectiveness and continuity of tracing tools, is also partial. Kosovo law provides investigators and prosecutors with a range of investigative powers, but these are dispersed across different legal instruments and are not brought together under a unified legal framework for asset tracing. As a result, tracing activities tend to remain case-driven and reactive, rather than preventive and strategic in nature, reducing overall compliance with the approach envisaged by the Directive.

5.3 Freezing and Sequestration (Directive Articles 8–11)

Directive Articles 8 to 11 regulate freezing orders as interim measures aimed at preserving assets pending confiscation. The Directive stresses speed, proportionality, judicial oversight, and protection of fundamental rights.

Kosovo legislation provides a solid procedural basis for freezing and sequestration through court-ordered temporary measures regulated by the Criminal Procedure Code and the Law on Extended Powers on Confiscation of Assets. Judicial oversight and procedural safeguards are well established.

However, the Directive places additional emphasis on the early use of freezing measures and on the integration of financial investigations with freezing decisions. Kosovo law does not explicitly require freezing measures to be systematically considered as part of financial investigations, nor does it mandate coordination between investigators and asset management authorities at this stage.

The assessment indicates that Kosovo's legal framework is aligned with Articles 8 to 10 of EU Directive 2024/1260, which regulate freezing orders and the associated procedural safeguards. National legislation provides a clear legal basis for the adoption of freezing and sequestration measures, ensures judicial oversight, and includes safeguards aimed at protecting the rights of affected persons, in line with the requirements of the Directive.

At the same time, alignment with Article 11, which focuses on the effectiveness of freezing measures and the need for coordinated action among competent authorities, remains partial. While freezing orders can be issued and enforced in practice, the legal framework does not explicitly require systematic coordination between investigative authorities, prosecutors, and asset management bodies at this stage. This limits the extent to which freezing measures are embedded within a broader, coordinated asset recovery process, as envisaged by the Directive.

5.4 Confiscation Measures (Directive Articles 12–16)

Directive Articles 12 to 16 regulate different forms of confiscation, including conviction-based confiscation, extended confiscation, and confiscation from third parties.

Kosovo law provides a comprehensive framework for conviction-based confiscation through the Criminal Code and Criminal Procedure Code. Extended confiscation is regulated in detail under the Law on Extended Powers on Confiscation of Assets and broadly corresponds to the Directive's requirements.

However, Directive Article 15, which addresses confiscation without a criminal conviction in specific circumstances, is not fully reflected in Kosovo law. Kosovo's framework remains primarily conviction-based, with extended confiscation still linked to a prior conviction.

The assessment shows that Kosovo's legal framework is aligned with Articles 12 to 14 of EU Directive 2024/1260, which regulate conviction-based confiscation and extended confiscation. National legislation provides a clear legal basis for the confiscation of proceeds and instrumentalities following a criminal conviction, as well as for extended confiscation mechanisms based on the disproportionality between assets and lawful income. These instruments correspond in substance to the confiscation models set out in the Directive.

By contrast, Kosovo legislation does not reflect the provisions of Article 15 of the Directive, which

allow for non-conviction-based confiscation in clearly defined circumstances. The absence of a legal framework enabling confiscation without a prior criminal conviction represents a substantive gap when measured against the Directive's broader confiscation toolkit and limits the flexibility of the national system in addressing cases where criminal proceedings cannot be concluded with a final conviction.

5.5 Management of Seized and Confiscated Assets (Directive Articles 17–20)

Directive Articles 17 to 20 emphasise the importance of professional asset management, preservation of value, and strategic reuse of confiscated assets.

Kosovo's Law on the Management of Sequestered and Confiscated Assets establishes a dedicated agency with a clear mandate for managing assets under court orders. This constitutes a strong point of alignment.

Nonetheless, Kosovo legislation does not fully address Directive Article 19, which encourages the use of confiscated assets for social, public, or victim-related purposes. Current provisions focus primarily on disposal and transfer to the state budget.

The assessment indicates that Kosovo's legal framework is aligned with Articles 17 and 18 of EU Directive 2024/1260, which concern the establishment of asset management structures and the basic principles governing the administration of seized and confiscated assets. National legislation provides for a dedicated authority with a clear mandate to preserve, manage, and dispose of assets subject to court orders, thereby meeting the core structural requirements set out in the Directive.

Alignment with Article 19, which promotes the reuse of confiscated assets for social, public, or victim-related purposes, is partial. While Kosovo law allows for the disposal and transfer of confiscated assets, it does not establish a systematic framework for their reuse in support of defined public interest objectives. Decisions regarding the use of confiscated assets remain largely ad hoc and are not embedded within a broader policy framework.

Similarly, compliance with Article 20, which calls for a strategic approach to asset management as part of an overall asset recovery policy, is partial. Asset management is primarily regulated as a technical and administrative function, without clear integration into a wider strategy linking confiscation outcomes to crime prevention, victim support, or institutional capacity building, as envisaged by the Directive.

5.6 Asset Recovery Offices and Cooperation (Directive Articles 21–25)

Directive Articles 21 to 25 require Member States to establish or designate Asset Recovery Offices (AROs) with a clear mandate covering tracing, identification, and international

cooperation.

Kosovo has taken an important step through Kosovo Prosecutorial Council Regulation No. 01/2024 establishing the Asset Recovery Office. The Office's mandate covers assistance in tracing, freezing, confiscation, and international cooperation.

However, the ARO's role is primarily advisory and case-driven. The Directive envisages AROs as central strategic actors in asset recovery policy, including proactive information exchange and coordination beyond individual cases.

The assessment shows that Kosovo is partially aligned with Articles 21 to 23 of EU Directive 2024/1260, which require the establishment of Asset Recovery Offices with clearly defined mandates and competences. The creation of the Asset Recovery Office within the prosecutorial system represents an important institutional step towards meeting these requirements. The Office is mandated to support prosecutors in asset tracing, confiscation proceedings, and international cooperation, which corresponds to several core functions envisaged by the Directive.

However, the alignment remains partial, as the Asset Recovery Office's mandate is primarily advisory and case-driven, rather than proactive or strategic. With regard to Articles 24 and 25, which address strategic coordination and cross-border cooperation, Kosovo's framework also demonstrates partial alignment. While legal and institutional arrangements allow for international cooperation and information exchange, these activities are not embedded within a comprehensive national asset recovery strategy, nor is the Asset Recovery Office empowered to act as a central coordinating body for cross-border asset recovery efforts, as foreseen by the Directive.

5.7 Rights of Affected Persons and Remedies (Directive Article 26)

Directive Article 26 requires effective remedies and safeguards for persons affected by freezing and confiscation measures.

Kosovo's Criminal Procedure Code provides comprehensive procedural safeguards, including judicial review, access to remedies, and protection of defence rights.

The assessment indicates that Kosovo's legal framework is aligned with Article 26 of EU Directive 2024/1260, which requires effective remedies and procedural safeguards for persons affected by freezing and confiscation measures. National legislation provides for judicial oversight, access to legal remedies, and the protection of defence rights throughout criminal proceedings, ensuring that affected persons are able to challenge restrictive measures and seek redress in accordance with the principles set out in the Directive.

5.8 Strategic Asset Recovery Framework (Directive Chapter VI)

The Directive introduces asset recovery as a strategic policy function, requiring Member States to adopt a coordinated, system-wide approach.

Kosovo legislation does not currently provide for a unified asset recovery strategy or a central coordinating mechanism encompassing tracing, confiscation, management, and reuse.

The assessment shows that Kosovo's legal framework is not aligned with the requirements set out in Chapter VI of EU Directive 2024/1260, which introduces asset recovery as a strategic, system-wide policy function. Current legislation regulates individual components of asset confiscation and management but does not establish a unified strategic framework that links tracing, confiscation, asset management, reuse, and institutional coordination under a single policy vision. The absence of such a strategic framework limits the coherence and long-term effectiveness of asset recovery efforts and represents a significant gap in relation to the approach envisaged by the Directive.

Part 6. Conclusions and Recommendations

The analysis demonstrates that Kosovo's legal framework is partially aligned with EU Directive 2024/1260. Core elements such as confiscation following conviction, extended confiscation, and the basic institutional structures for asset management are regulated and operational. At the same time, the assessment identifies a number of substantive areas of non-alignment and partial alignment that limit the overall effectiveness and coherence of the asset recovery system.

In particular, Kosovo's legal framework does not provide for non-conviction-based confiscation as envisaged under Article 15 of the Directive, thereby limiting the ability of authorities to deprive offenders of illicit assets in situations where criminal proceedings cannot be concluded with a final conviction. In addition, national legislation lacks an explicit and unified legal basis for tracing and identification of assets as a distinct and continuous process, resulting in fragmented and case-driven application of tracing measures. The absence of a strategic asset recovery framework further weakens alignment, as current legislation does not link tracing, confiscation, asset management, and reuse of assets under a single policy vision, as required by Chapter VI of the Directive.

Beyond legislative gaps, systemic weaknesses persist in inter-institutional coordination, particularly between prosecutors, law enforcement authorities, the Asset Recovery Office, and the asset management authority. The role of the Asset Recovery Office remains largely advisory and reactive, rather than strategic and proactive. Finally, confiscation outcomes are not sufficiently integrated into broader policy objectives, including victim compensation, social reuse of confiscated assets, and long-term crime prevention, which are key elements of the Directive's approach.

6.1 Recommendations

In order to align Kosovo's legislation and institutional framework with EU Directive 2024/1260, it is recommended that the Government of Kosovo:

1. Introduce a clear and unified legal framework for tracing and identification of assets, explicitly defining this activity as a distinct, mandatory, and continuous phase of asset recovery applicable at all stages of criminal proceedings and, where appropriate, beyond conviction.
2. Establish a legal basis for non-conviction-based confiscation, in line with Article 15 of EU Directive 2024/1260, with clearly defined conditions, safeguards, and judicial oversight, in order to address cases where criminal proceedings cannot be concluded with a final conviction.
3. Strengthen the legal mandate and operational role of the Asset Recovery Office, enabling it to act as a central, proactive, and strategic actor across the full asset recovery cycle, including tracing, coordination, international cooperation, and contribution to policy development.
4. Enhance inter-institutional coordination by adopting binding procedures and cooperation protocols between prosecutors, law enforcement agencies, financial intelligence bodies, the Asset Recovery Office, and the authority responsible for the management of seized and confiscated assets.
5. Adopt a comprehensive strategic asset recovery framework, aligned with EU Directive 2024/1260, linking asset tracing, confiscation, management, reuse, and international cooperation under a coherent and system-wide policy approach.
6. Introduce a dedicated legal and policy framework for the social and public interest use of confiscated assets, in line with Article 19 of EU Directive 2024/1260, clearly defining eligible purposes, governance arrangements, transparency safeguards, and oversight mechanisms, with a view to maximising the societal impact of asset confiscation.
7. Strengthen the integration of confiscation outcomes into broader public interest objectives, including victim compensation mechanisms, social programmes, and reinvestment in crime prevention and institutional capacity building, supported by systematic data collection and public reporting on confiscation outcomes.

Annex 1.

Table of Concordance between EU Directive 2024/1260 on Asset Recovery and Confiscation and the Legal Framework of the Republic of Kosovo

TABLE OF CONCORDANCE of legal provisions with EU law

**DIRECTIVE (EU) 2024/1260 OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
OF 24 APRIL 2024
ON ASSET RECOVERY AND CONFISCATION**

KOSOVO LEGISLATION INCLUDING:

- Criminal Procedure Code No. 08/L-032
- Criminal Code No. 06/L-074 of the Republic of Kosovo
- Law No. 06/L-087 of Extended Powers on Confiscation of Assets
- Law No. 05/L-096 on the Prevention of Money Laundering and Combating Terrorist Financing
- Law No. 05/L-036 and Law No. 08/L-109 on Crime Victim Compensation
- Law No. 05/L-049 on the Management of Sequestered and Confiscated Assets
- Law No. 08/L-265 on the Register of Beneficial Owners
- Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office

1	2	3	4	5	6	7	8
Article (article, paragraph sentence, subparagraph)	Text	Transposition method (normal, option, discretionary, n.a.)	Article (article, section, paragraph, sentence, subparagraph)	Text	Concordance	Note	
Article 3 [Definitions] Para. 1	For the purposes of this Directive, the following definitions apply: 'proceeds' means any economic advantage derived directly or indirectly from a criminal offence consisting of any form of property, and including any subsequent reinvestment or	Criminal Procedure Code No. 08/L-032	Art. 19 [Definitions] para. 1.39.	Material benefit of a criminal offense - means:	In compliance	The two definitions are legally compliant and address the same concept in a consistent way. The first provides a broad, principle-based understanding of proceeds of crime, covering any economic advantage derived directly or indirectly from a criminal offence and offering a sufficient legal basis for identifying and	

transformation of direct proceeds and any valuable benefits;	<p>1.39.3. Indirect benefits: any asset that has been transformed or converted, fully or in part, into other property, including the subsequent reinvestment or transformation of direct proceeds. It also includes the income or other benefits derived from proceeds of crime, or from property into or with which such proceeds have been transformed, converted or intermingled;</p> <p>1.39.4. Money indirectly obtained due to the acts constituting the criminal offense, including, but not exclusively, interest, or an increase due to the rate of monetary exchange, and the indirectly obtained funds would not have been created</p> <p>recovering criminal gains.</p> <p>The second definition builds on this foundation by setting out the same concept in detailed and operational terms. By specifying direct and indirect proceeds, transformed or reinvested assets, income generated from criminal activity, and commingled funds, it strengthens practical application without limiting the scope of the first definition.</p> <p>Overall, there is no inconsistency that would affect freezing, confiscation, or asset recovery measures. If both definitions coexist, aligning the terminology used may improve clarity, but this would be a drafting choice rather than a legal requirement.</p>
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without money described in sub-paragraph 1.39.2 of this Article;	1.39.5. Property purchased by money that were indirectly obtained in accordance with sub-paragraph 1.39.4 of this Article;	1.39.6. Any pecuniary advantage as a result of, or in connection with a criminal offense of which the defendant is convicted; or	1.39.7. If money which is a material benefit of a criminal offense are commingled with money that is not a material benefit of a criminal offense, any amount which is available for confiscation and which is equal to or

				less than the amount of the	
Article 3 [Definitions] Para. 2	'property' means property of any description, whether corporeal or incorporeal, movable or immovable, including crypto-assets, and legal documents or instruments in any form, evidencing title or interest in such property:	Criminal Procedure Code No. 08/L-032 Para. 1.37	Art. 19 [Definitions]	Property - anything of value of any description, whether corporeal or incorporeal, movable or immovable, including but not limited to: 1.37.1. property, land, buildings, apartments, houses, currency, jewelry, precious metals, bank accounts, vehicles of any description, aircraft, stocks, shares, securities, bonds, debts, intellectual property in any form; monetary instruments including currency, cash, travellers' cheques, personal cheques, bank credits, bank cheques, payment orders, money orders, cashier's cheques of any description, letters of credit, and/or	In compliance

	investment securities or negotiable instruments, in bearer form or otherwise in such form that title thereto passes upon delivery, any interest, dividends or other income on or value accruing from or generated by such property;	definition. Overall, there is no substantive inconsistency between the two.
	1.37.2. legal instruments evidencing interest in any property, including but not limited to title, ownership, deed, mortgage, servitudes, or interest in a property, and rights of use of socially owned, publicly-owned and state-owned property.	The two definitions are consistent and legally compliant. The definition of the EU Directive provides a broad, principle-based definition of
Article 3 [Definitions] Para. 3	'Instrumentalities' means any property used or intended to be used, in any manner, wholly or partially, to commit a criminal offence;	Criminal Procedure Code No. 08/L-032 Art. 19 [Definitions] Para. 1.38. 1.38.1. Property used to perform any act in furtherance Instrumentality of a criminal offense - means: In compliance

	<p>of the criminal offense, including property used to travel to or from the place in which any element of the offense was committed, whether or not the means of transport was adapted to facilitate the commission of the offense;</p> <p>1.38.2. Property that provided shelter to perform an act in furtherance of the criminal offense, including, but not exclusively, any property objects used to shelter trafficked people, narcotics, or other illegal substances;</p> <p>1.38.3. Property used, in whole or in part, to fund an act or acts in furtherance of the criminal offense; or</p> <p>1.38.4. Property, in whole or in part,</p>	<p>instrumentalities as any property used or intended to be used, wholly or partially, to commit a criminal offence. The definition set out in the Kosovo Criminal Procedure Code specifies this concept through practical examples of use, facilitation, funding, transport, or shelter linked to the offence. These details do not limit the scope of the first definition but clarify its application in practice.</p>
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			that was necessary to facilitate an act in furtherance of the criminal offense.	
Article 3 [Definitions] Para. 4	'tracing and identification' means any investigation by competent authorities to determine instrumentalities, proceeds or property that might be derived from criminal activities;	Law No. 06/L-087 of Extended Powers on Confiscation of Assets	<p>Art. 17 Criminal Investigation</p> <p>1. If a State Prosecutor has reasonable suspicion that an application can be made for property verification under Article 4 of this Law, may initiate a confiscation investigation:</p> <p>1.1. at any stage of the criminal investigation;</p> <p>1.2. after an indictment is filed;</p> <p>1.3. before the main trial;</p> <p>1.4. during the main trial; and</p> <p>1.5. after the conclusion of the main trial, and within the time limit described in Article 4 of this Law.</p>	<p>Partially in compliance</p> <p>The two texts address closely related concepts and are largely compatible, but only partially aligned in terms of legislative technique. The EU Directive introduces <i>tracing and identification</i> as a defined concept, aiming to ensure clarity and a uniform understanding and to avoid misinterpretation.</p> <p>By contrast, Kosovo legislation does not define this concept expressly, but incorporates it indirectly through the operational provisions of the Law on Extended Powers, in particular through the rules governing confiscation investigations.</p> <p>While the substance of tracing and identification is covered in practice, the absence</p>

		<p>2. A confiscation investigation is an investigation into property that may be subject to a property verification application under Article 4 of this Law.</p> <p>3. For the purpose of paragraphs 1. and 2. of this Article, the State Prosecutor may use all the investigative powers and actions detailed in the Criminal Procedure Code of the Republic of Kosovo for the pre-investigative and investigative stages.</p> <p>4. The competent Basic Court shall assign a judge to the confiscation investigation proceedings if the Criminal Procedure Code of the Republic of Kosovo requires that a decision be issued by the Court.</p>	<p>of an explicit definition means that alignment is achieved at an operational rather than conceptual level.</p>
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Article 3 [Definitions] Para. 5	'freezing' means the temporary prohibition of the transfer, destruction, conversion, disposal or movement of property or temporarily assuming custody or control of property;		N/A	Not in compliance
Article 3 [Definitions] Para. 6	'confiscation' means a final deprivation of property ordered by a court in relation to a criminal offence;	Criminal Procedure Code No. 08/L-032	Art. 19 [Definitions] Para. 1.35.	Confiscation -the permanent forfeiture of property, ordered by a final decision of the competent court in accordance with this Code.
Article 3 [Definitions] Para. 7	'criminal organisation' means a criminal organisation as defined in Article 1, point (1), of Framework Decision 2008/841/JHA; The definition in the Framework Decision 2008/841/JHA is: 'criminal organisation' means a structured association, estab	Criminal Code No. 06/L-074 of the Republic of Kosovo	Article 113 Definitions Para. 13	Organized criminal group - a structured association, established over a period of time, of three or more persons for the commission of a certain criminal offense that acts in concert with the aim of committing one or more serious criminal offenses in order to obtain, directly or indirectly, a

	financial or other material benefit	<p>sense, they are fully consistent in terms of structure, intent, and objective.</p> <p>The main differences are technical rather than substantive.</p> <p>The EU Framework Decision definition refers to "more than two persons," while the second uses "three or more persons," which are legally equivalent thresholds.</p> <p>The EU Framework Decision defines a criminal organisation by reference to offences punishable by a maximum of at least four years' imprisonment or a more serious penalty.</p> <p>By contrast, the Criminal Code of Kosovo uses the term "serious criminal offenses," which under Kosovo law generally refers to offences punishable by ten years' imprisonment or more.</p> <p>As a result, the Kosovo definition applies a</p>
listed over a period of time, of more than two persons acting in concert with a view to committing offences which are punishable by deprivation of liberty or a detention order of a maximum of at least four years or a more serious penalty, to obtain, directly or indirectly, a financial or other material benefit.		

			higher severity threshold than the EU standard. This does not create a contradiction, but it does mean that the Kosovo framework is narrower in scope , as it captures a more limited category of offenses compared to the EU definition.
Article 3 [Definitions] Para. 8	'victim' means a victim as defined in Article 2(1), point (a), of Directive 2012/29/EU, or a legal person, as defined in national law, that has suffered harm or economic loss as a direct result of any of the offences within the scope of this Directive; Directive 2012/29/EU Article 2 Definitions	Criminal Code No. 06/L-074 of the Republic of Kosovo Para. 39	Vulnerable victim - is a victim of a crime who is a child, a physically or mentally handicapped person, a person suffering from diminished capacity, a pregnant woman, the elderly or a person whose relationship to and dependence on the offender make them particularly vulnerable to repeat victimization, intimidation or retaliation. Article 113 Definitions

	(i a natural person) who has suffered harm, including physical, mental or emotional harm or economic loss which was directly caused by a criminal offence;	Criminal Procedure Code No. 08/L-032	Art. 19 [Definitions] Para. 1.7.	Injured party or victim - a person who has suffered harm, including physical, mental or emotional harm or economic loss which was caused by a criminal offense, and family members of a person whose death was directly caused by a criminal offense and who have suffered harm as a result of that person's death.	victimisation. This approach is consistent with the Directive, which also treats vulnerability as a basis for additional safeguards. The difference is structural, not substantive.
	(ii family members) of a person whose death was directly caused by a criminal offence and who have suffered harm as a result of that person's death;			(b 'family members') means the spouse, the person who is living with the victim in a committed intimate	

	<p>relationship, in a joint household and on a stable and continuous basis, the relatives in direct line, the siblings and the dependants of the victim;</p> <p>(c) 'child' means any person below 18 years of age;</p> <p>(d) 'restorative justice' means any process whereby the victim and the offender are enabled, if they freely consent, to participate actively in the resolution of matters arising from the criminal offence through the help of an impartial third party.</p>				
Article 3 [Definitions] Para. 9	'beneficial owner' means a beneficial owner as defined in Article 3, point (6), of	Law No. 05/L-096 on the Prevention of	Article 2 Definitions Para. 1.36.	Beneficial owner - the natural person who ultimately owns or controls a	Partially in compliance The Kosovo definition of beneficial owner broadly follows the approach set out in

Directive (EU) 2015/849;	Money Laundering and Combating Terrorist Financing	<p>customer and/or a natural person on whose behalf a transaction or activity is being conducted, or the person who ultimately exercises effective control over a legal person or arrangement.</p> <p>(a in the case of) corporate entities:</p> <p>(i the natural) person(s) who ultimately owns or controls a legal entity through direct or indirect ownership of control over a sufficient percentage of shares or voting rights in that legal entity, including also bearer share holders, other than a company listed on a regulated</p>	<p>Directive (EU) 2015/849 and reflects the same underlying concept of identifying the natural person who ultimately owns or controls a customer or legal arrangement. In that sense, the core substance of the EU definition is transposed. However, alignment is not complete, as several differences in structure and level of detail affect full compliance.</p> <p>A particular gap relates to the fallback mechanism for identifying beneficial owners where ownership or control cannot be established. The Directive clearly requires that senior managing officials be identified only as a last resort, after all other means have been exhausted, and that the steps taken be documented. Kosovo legislation refers more generally to persons exercising control over management, but does not clearly establish this</p>
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	<p>that entity, including through bearer shareholdings, or through control via other means, other than a company listed on a regulated market that is subject to disclosure requirements consistent with Union law or subject to equivalent international standards which ensure adequate transparency of ownership information.</p> <p>A shareholding of 25 % plus one share or an ownership interest of more than 25 % in the customer market that is subject to disclosure requirements, consistent with international standards which ensure adequate transparency of ownership information; a percentage of twenty five percent (25%) or more shares shall be deemed sufficient to meet this criterion; A shareholding of twenty five percent (25 %) or more shares or an ownership interest of more than twenty five percent (25 %) in the customer held by a natural person shall be an indication of direct ownership. A shareholding of twenty five percent (25 %) or more shares or an ownership</p> <p>Differences are also evident in relation to trusts and similar legal arrangements. The Directive explicitly lists the settlor, trustee, protector (where applicable), beneficiaries or classes of beneficiaries, and any other person exercising ultimate control. The Kosovo definition focuses mainly on beneficiaries, classes of beneficiaries, and persons exercising control over a defined percentage of property, without expressly covering the roles of settlor, trustee, or protector. This results in incomplete coverage when compared to EU standards.</p> <p>There are also minor drafting differences regarding listed companies and disclosure standards,</p>
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	<p>held by a natural person shall be an indication of direct ownership. A shareholding of 25 % plus one share or an ownership interest of more than 25 % in the customer held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership.</p> <p>1.36.1.2. the natural person who otherwise exercises control over the management of a legal entity;</p> <p>1.36.2 in the case of legal entities, such as foundations, and legal arrangements, such as trusts, that administer and distribute funds:</p>	<p>interest of more than twenty five percent (25 %) in the customer held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership. The differences identified are mainly technical and relate to drafting and structure rather than substance. Addressing these points would be necessary to achieve full alignment with Directive (EU) 2015/849.</p> <p>As regards compliance between the EU Directive and Law No. 08/L-265 on the Register of Beneficial Owners, the framework is largely aligned.</p>
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Member States to decide that a lower percentage may be an indication of ownership or control.	<p>Control through other means may be determined, <i>inter alia</i>, in accordance with the criteria in Article 22(1) to (5) of Directive 2013/34/EU of the European Parliament and of the Council ^[29];</p> <p>(ii if, after) having exhausted all possible means and provided there are no grounds for suspicion, no</p>	<p>1.36.2.1 when future beneficiaries have already been determined the natural person who is the beneficial owner of twenty five percent (25%) or more of the property of legal arrangement or legal entity;</p> <p>1.36.2.2. when where individuals that benefit from the legal arrangement or entity have yet to be determined, the class of persons in whose main interest the legal arrangement or entity is set up or operates;</p> <p>1.36.2.3. the natural person who exercises control over twenty five</p>

			percent (25%) or more of the property of a legal arrangement or entity;
person under point (i) is identified, or if there is any doubt that the person(s) identified are the beneficial owner(s), the natural person(s) who hold the position of senior managing official(s), the obliged entities shall keep records of the actions taken in order to identify the beneficial ownership under point (i) and this point;	1.36.3. In the case of life or other investment related insurance business the beneficiaries that are identified as specifically named natural or legal persons or legal arrangements or that are designated by characteristics or by class;	Beneficial owner - the natural person who ultimately owns or controls the obliged entity and/or the natural	
(b in the case of) trusts: (i) the settlor;	Law No. 08/L-265 on the Register Article 3 Definitions Para. 1.3		

		of Beneficial Owners	person on whose behalf a transaction or activity is being conducted, or any person who ultimately exercises effective control over a legal person or arrangement or any non-governmental organizations; 1.4. In the case of a legal entity that is not a registered company in a regulated market subject to disclosure requirements, a 'beneficial owner' shall mean: 1.4.1. any natural person who ultimately controls the management of the legal person; 1.4.2. any natural person who ultimately owns or controls, through direct or indirect ownership or control, including through the shareholding title or by other means, twenty-five percent (25%) or more of the shares or voting rights;
(ii the trustee(s);			
(iii the protector, if any;			
(iv the beneficiaries , or where the individuals benefiting from the legal arrangement or entity have yet to be determined, the class of persons in whose main interest the legal arrangement or entity is set up or operates;			
(v any other natural person exercising			

ultimate control over the trust by means of direct or indirect ownership or by other means;	<p>(c) in the case of legal entities such as foundations, and legal arrangements similar to trusts, the natural person(s) holding equivalent or similar positions to those referred to in point (b);</p> <p>(7)'trust or company service provider' means any person that, by way of its business, provides any of the rights in the legal person; or 1.4.3. a natural person who controls the legal entity through other means. 1.5. In the case of general or limited liability company, a 'beneficial owner' shall mean any natural person who is entitled to or ultimately controls, through direct or indirect control, twenty-five percent (25%) or more shares of the capital or profits of the partnership or twenty-five percent (25%) or more voting rights in the partnership, or otherwise exercises ultimate control over the management of the partnership; 1.6. In the case of trusts or other similar legal arrangements, a 'beneficial owner' shall mean all of the following: 1.6.1. The founder; 1.6.2. The authorized</p>		

following services to third parties:	<p>(a)the formation of companies or other legal persons;</p> <p>(b) acting as, or arranging for another person to act as, a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons;</p> <p>(c)providing a registered office, business address, correspondence or administrative address and other related services for a company, a partnership or any other legal</p>	<p>representative; 1.6.3. The legal representative (if any); 1.6.4. Where the beneficiaries; 1.6.5. The natural persons (or some of the natural persons) benefiting from the trust have yet to be determined, the class of persons in whose main interest the trust was set up or operates; 1.6.6. Any other individual who ultimately exercises control over the trust through direct or indirect ownership or otherwise. 1.7. In the case of a non-governmental organization, including foundations, associations, institutes, as well as branches of foreign or international nongovernmental organizations, as defined in the relevant law on Freedom of Association in</p>

	person or arrangement;	(d) acting as, or arranging for another person to act as, a trustee of an express trust or a similar legal arrangement;	Non-Governmental Organizations, a 'beneficial owner' shall be any natural person who may be: the founder or legal representative of the nongovernmental organization or the individual; any of them who exercises ultimate effective control over the administration and control of the non-governmental organization. The ultimate effective control in the case of non-governmental organizations is the relationship wherein a person determines the decisions taken by the non-governmental organization, controls in any way the election,
		(e)acting as, or arranging for another person to act as, a nominee shareholder for another person other than a company listed on a regulated market that is subject to disclosure requirements in accordance with Union law or subject to equivalent international standards;	OFFICIAL GAZETTE OF THE REPUBLIC OF KOSOVO / No.21 / 22 NOVEMBER 2024, PRISTINA LAW NO.08/I-265

		ON THE REGISTER OF BENEFICIAL OWNERS ⁴ appointment and removal of members in the decision-making bodies and/or executive bodies of the non-governmental organization;	N/A	Different provisions in Kosovo's criminal legislation regulate issues related to the affected person ; however, there is no standalone definition addressing this status.
Article 3 [Definitions] Para. 10	'affected person' means: (a) a natural or legal person against whom a freezing or confiscation order is issued; (b) a natural or legal person that owns property that is the object of a freezing or confiscation order; (c) a third party whose rights in relation to property that is the object of a freezing order or a confiscation order are directly			

<p>CHAPTER II</p> <p>Tracing and identification</p>	<p>Article 4 [Asset-tracing investigations]</p> <p>1. To facilitate cross-border cooperation, Member States shall take measures to enable the swift tracing and identification of instrumentalities and proceeds, or of property which is, or might become, the object of a freezing or confiscation order in the course of proceedings in criminal matters.</p> <p>2. Property referred to in paragraph 1 shall also include property which is, or might become, the object of a freezing</p>	<p>Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office</p>	<p>Article 5 Competences of the Asset Recovery Office</p>	<p>1. The Office serves to provide assistance, upon request of the prosecutors of the case, in relation to investigative actions regarding the tracing and identification of assets, including assets in foreign countries or assets located in Kosovo, with the ultimate goal of returning these assets. The Office provides assistance in the process of:</p> <p>1.asset tracking through intelligence and</p>

	<p>or confiscation order in accordance with Article 10(2) of Directive (EU) 2024/1226.</p> <p>3. Where an investigation is initiated in relation to a criminal offence that is liable to give rise to substantial economic benefit, asset-tracing investigations pursuant to paragraph 1 shall be carried out immediately by competent authorities. Member States may limit the scope of such asset-tracing investigations to offences liable to have been committed within the framework of a criminal organisation.</p>	<p>evidence collection,</p> <p>2. freezing,</p> <p>seizure and confiscation of assets;</p> <p>3. international cooperation,</p> <p>4. court proceedings,</p> <p>5. execution of orders, and</p> <p>6. return of assets.</p> <p>2. The office collects information and intelligent data either from the official register or from open sources which can be used by prosecutors to obtain information through official channels and which can be used as evidence in court.</p> <p>3. The office can use advanced financial software and databases to track assets that may be linked to illegal activities, including data on assets held in</p>	<p>The Kosovo Regulation provide for the operational role of a specific Office, focusing on assistance to prosecutors upon request and setting out practical tools for asset tracing, international cooperation, and capacity building. While its substance aligns with the EU concept of tracing and identification, it does not create an automatic or mandatory obligation to initiate asset-tracing investigations.</p> <p>Since Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office is a secondary legislation, alignment is only partial. Full compliance would require embedding the EU obligations on swift and proactive asset tracing in primary legislation to ensure consistent and unavoidable application.</p>
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offshore bank accounts, real estate, luxury goods and the like.	4. The Office cooperates with the Central Bank of Kosovo, financial institutions, including local and international banks to detect suspicious transactions, especially those that may be related to money laundering or other illegal financial activities. 5. The Office encourages financial investigations as part of criminal investigations, through capacity building and continuous professional training of officials delegated to this office, ensuring that the origin and movements of assets are transparent.	

	<p>6. The Office drafts the PSV for the official communication of the Office with other agencies that do not have officials delegated to this Office, as well as drafts the PSV for the interaction between the Office and the prosecutors of the case, with the aim of providing assistance by this Office.</p> <p>7. The Office organizes necessary training for prosecutors and law enforcement agency officials regarding the scope of the Office and ways of assisting in concrete cases. 8. The Office maintains regular contacts and exchanges experiences with asset recovery offices in other countries, including the Regional Inter-Agency Asset Recovery Network</p>

		and the Camden International Asset Recovery Agencies Network (CARIN), in order to recover assets in other countries and to investigate cross-border financial activities.	
Article 5 [Asset recovery offices]	1. Each Member State shall set up at least one asset recovery office to facilitate cross-border cooperation in relation to asset-tracing investigations. 2. Asset recovery offices shall have the following tasks: (a) to trace and identify instrumentalities, proceeds or property where necessary to support national competent authorities responsible for asset-tracing investigations pursuant to Article 4 or the	Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office Article 5 Competences of the Asset Recovery Office prosecutors of the case, in relation to investigative actions regarding the tracing and identification of assets, including assets in foreign countries or assets of foreign countries located in Kosovo, with the ultimate goal of returning these assets. The Office provides assistance in the process of: 1.asset tracking through intelligence and evidence collection,	Partially in compliance The EU provision requires each Member State to formally establish an asset recovery office with a clear mandate to trace and identify instrumentalities, proceeds, and property, including in response to requests from other Member States and the EPPO. It places strong emphasis on cross-border cooperation , the execution of foreign freezing and confiscation orders, and grants asset recovery offices the authority to request cooperation from other competent authorities. It also extends the mandate to tracing assets linked to persons subject to EU

	European Public Prosecutors Office (the EPPO);		2. freezing, seizure and confiscation of assets;	restrictive measures, subject to procedural safeguards.
	(b) to trace and identify instrumentalities, proceeds or property which are or might become the object of a freezing or confiscation order issued by a competent authority in another Member State;		<p>3. international cooperation,</p> <p>4. court proceedings,</p> <p>5. execution of orders, and</p> <p>6. return of assets.</p> <p>2. The office collects information and intelligent data either from the official register or from open sources which can be used by prosecutors to obtain information through official channels and which can be used as evidence in court.</p> <p>(c) to cooperate and exchange information with asset recovery offices in other Member States and the EPPO in the tracing and identification of instrumentalities, proceeds or property which are or might become the object of a freezing or confiscation order.</p> <p>3. In order to perform their tasks</p>	<p>The Kosovo Regulation defines the operational role of an Office that provides assistance to prosecutors upon request. Its functions: asset tracing, intelligence gathering, use of financial tools, cooperation with banks, international networking, and support for freezing, confiscation, and asset return, correspond closely to the tasks assigned to asset recovery offices under the EU framework. In practical terms, the Office performs asset recovery office type functions.</p> <p>However, the Kosovo provision frames the Office primarily as a support mechanism, activated upon prosecutorial request, and does not clearly confer an autonomous mandate to act on incoming foreign</p>

	<p>pursuant to paragraph 2, point (b), asset recovery offices shall be entitled to request the competent authorities, in accordance with national law, to cooperate with them where necessary for the tracing and identification of instrumentalities, proceeds or property;</p> <p>4. Asset recovery offices shall be empowered to trace and identify property of persons and entities subject to Union restrictive measures where necessary to facilitate the detection of criminal offences referred to in Article 2(1), point (p), of this Directive, upon a request by national competent authorities based on indications and reasonable grounds for believing that a criminal offence</p> <p>estate, luxury goods and the like.</p> <p>4. The Office cooperates with the Central Bank of Kosovo, financial institutions, including local and international banks to detect suspicious transactions, especially those that may be related to money laundering or other illegal financial activities.</p> <p>5. The Office encourages financial investigations as part of criminal investigations, through capacity building and continuous professional training of officials delegated to this office, ensuring that the origin and movements of assets are transparent.</p>	<p>requests, compel cooperation from other authorities, or address assets linked to restrictive measures. Moreover, these provisions are set out in secondary legislation, whereas the EU framework requires establishment and empowerment through binding national law. Consequently, Kosovo's Asset Recovery Office is consistent with EU requirements, but lacking the mandatory authority, autonomous powers, and primary-law grounding required for full compliance.</p>
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<p>pursuant to Article 3 of Directive (EU) 2024/1226 was committed. Such powers shall be without prejudice to relevant procedural requirements and safeguards established under national procedural law, including rules on the initiation of criminal proceedings or, where necessary, the requirement to obtain a judicial authorisation.</p>	<p>6. The Office drafts the PSV for the official communication of the Office with other agencies that do not have officials delegated to this Office, as well as drafts the PSV for the interaction between the Office and the prosecutors of the case, with the aim of providing assistance by this Office.</p>
	<p>7. The Office organizes necessary training for prosecutors and law enforcement agency officials regarding the scope of the Office and ways of assisting in concrete cases.</p> <p>8. The Office maintains regular contacts and exchanges experiences with asset recovery offices in other countries, including the Regional</p>

	Inter-Agency Asset Recovery Network and the Camden International Asset Recovery Agencies Network (CARIN), in order to recover assets in other countries and to investigate cross-border financial activities.		
Article 6 [Access to information]	<p>1. For the purposes of performing the tasks referred to in Article 5, Member States shall ensure that asset recovery offices have access to the information referred to in this Article to the extent that such information is necessary for the tracing and identification of instrumentalities, proceeds or property.</p> <p>2. Member States shall ensure that asset recovery offices have immediate and direct access to the following information, provided that such information is stored</p>	<p>Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office</p> <p>Article 14 Electronic platforms</p>	<p>The office is served by electronic platforms that will manage cases and exchange information in a secure and encrypted manner.</p> <p>1. The Office will enable unhindered communication with all law enforcement agencies in Kosovo and will develop SOPs to facilitate internal communication among Office officials as well as between the Office and case prosecutors.</p> <p>Article 15 Communication and standard operating protocol</p>

		<p>2. The SOPs defined in the above paragraph are approved no less than 3 months after the full operationalization of the Office by the PSC.</p> <p>3. SOP will determine the manner, form and types of acts that the Office will take within the scope of its activity.</p> <p>(b) national citizenship and population registers of natural persons;</p> <p>(c) national motor vehicle, aircraft and watercraft registers;</p> <p>(d) commercial registers, including business and company registers;</p> <p>(e) national beneficial-owners hip registers in accordance with Directive (EU) 2015/849 and data available through the</p>	<p>cross-border effectiveness.</p> <p>The Kosovo provisions address this issue in a more general and operational manner. Articles 14 and 15 focus on secure electronic platforms, internal and inter-institutional communication, and the adoption of SOPs governing information exchange and operational actions. In practice, access to information is further facilitated by the fact that the Kosovo ARO has embedded representatives from law-enforcement agencies, allowing information to be provided directly and more rapidly.</p> <p>However, unlike the EU framework, Kosovo legislation does not explicitly guarantee direct and immediate access to specific registers and databases, nor does it clearly regulate the scope, conditions, or</p>
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		<p>limits of such access in law. Instead, access is managed through communication arrangements, SOPs, and institutional cooperation. As a result, alignment is partial: functional in practice, but lacking the explicit, legally secured access regime required under the EU standard.</p>
	<p>interconnection of beneficial-ownership registers in accordance with that Directive;</p> <p>(f) centralised bank-account registers in accordance with Directive (EU) 2019/1153.</p> <p>3. For the purposes of paragraph 1, Member States shall ensure that asset recovery offices can swiftly obtain, either immediately and directly or upon request, the following information:</p> <p>(a) fiscal data, including data held by tax and revenue authorities;</p> <p>(b) national social security data;</p> <p>(c) relevant information which is held by authorities competent for preventing,</p>	

	<p>detecting, investigating or prosecuting criminal offences;</p> <p>(d) information on) mortgages and loans;</p> <p>(e) information contained in national currency databases and currency exchange databases;</p> <p>(f) information on) securities;</p> <p>(g) customs data,) including cross-border physical transfers of cash;</p> <p>(h) information on) annual financial statements by companies;</p> <p>(i) information on) wire-transfers and account balances;</p> <p>(j) information on) crypto-asset accounts and</p>	

<p>crypto-asset transfers as defined in Article 3 of Regulation (EU) 2023/1113 of the European Parliament and of the Council (¹⁴);</p> <p>(k in accordance with) Union law, data stored in the Visa Information System (VIS), Schengen Information System (SIS II), Entry/Exit System (EES), European Travel Information and Authorisation System (ETIAS), and European Criminal Records Information System for Third-Country Nationals (ECRIS-TCN).</p>		<p>4. Where the information referred to in paragraphs 2 and 3 is not stored in centralised or interconnected databases or registers held by public authorities.</p>
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<p>Member States shall take the necessary measures to ensure that asset recovery offices can swiftly obtain that information from relevant institutions by other means in a streamlined and standardised manner.</p> <p>5. Member States may decide that access to the information referred to in paragraph 3, points (a), (b) and (c), requires a reasoned request, and that such a request can be denied where the provision of the requested information would:</p> <ul style="list-style-type: none"> (a)jeopardise the success of an ongoing investigation; <p>(b) be clearly disproportionate to the legitimate interests of a natural or legal person with regard to the purposes for which access</p>	

has been requested; or	(c)comprise information provided by another Member State or third country and it is not possible to obtain consent for its further transmission.	6. Access to information referred to in this Article shall be without prejudice to the procedural safeguards established under national law, including, where necessary, the requirement to obtain a judicial authorisation.	Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office	The office is served by electronic platforms that will manage cases and exchange information in a secure and encrypted manner.
Article 7 [Conditions for access to information by asset recovery offices]	1. Information referred to in Article 6 shall be accessed on a case-by-case basis, only where necessary and proportionate for the performance of the tasks pursuant to Article 5 and by staff specifically	Article 14 Electronic platforms	Not in compliance	The EU Directive rule requires explicit, binding safeguards in law: case-by-case and proportionate access, formal authorisation of designated staff, clear confidentiality and data-protection obligations, and defined technical and

	<p>designated and authorised to access such information.</p> <p>2. Member States shall ensure that staff of the asset recovery offices comply with the rules on confidentiality and professional secrecy as provided for under applicable national law as well as the Union data protection <i>acquis</i>.</p> <p>Member States shall ensure that staff of asset recovery offices have the necessary specialised skills and abilities to perform their roles effectively.</p> <p>3. Member States shall ensure that appropriate technical and organisational measures are in place to ensure a level of security appropriate to the risk of processing data in order for asset recovery offices to access and search the information referred to in Article 6.</p>	<p>Article 15 Communication and standard operating protocol</p> <p>1. The Office will enable unhindered communication with all law enforcement agencies in Kosovo and will develop SOPs to facilitate internal communication among Office officials as well as between the Office and case prosecutors.</p> <p>2. The SOPs defined in the above paragraph are approved no less than 3 months after the full operationalization of the Office by the PSC .</p> <p>3. SOP will determine the manner, form and types of acts that the Office will take within the scope of its activity.</p>	<p>organisational security measures. These requirements must be legally guaranteed, not only applied in practice.</p> <p>Provisions in the Kosovo Regulation stipulate secure communication and case management through electronic platforms and SOPs, but they do not expressly establish the access conditions, authorisation rules, proportionality test, staff requirements, or data-protection safeguards required by the EU framework. As these elements are addressed only implicitly and to be further detailed with SOPs (as non-binding instruments), they do not meet the EU standard of legal certainty.</p> <p>Accordingly, the current framework should be considered not compliant, rather than partially compliant, with the EU requirements on information access and</p>
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				safeguards for asset recovery offices.
Article 8 [Monitoring access and searches by asset recovery offices]	Member States shall provide for logs of access and search activities by asset recovery offices under this Directive to be kept in accordance with Article 25 of Directive (EU) 2016/680	N/A	Not in compliance	
Article 9 [Exchange of information]	1. Member States shall take the necessary measures to ensure that their asset recovery offices provide, upon request from an asset recovery office in another Member State, any information that those asset recovery offices have access to, and that is necessary for the performance of the tasks pursuant to Article 5, of the asset recovery office requesting that information (the 'requesting asset recovery office'). It shall only be possible	Kosovo Prosecutorial Council Regulation No. 01/2024 on the Asset Recovery Office	The Office maintains regular contacts and exchanges with asset recovery offices in other countries, including the Regional Inter-Agency Asset Recovery Network and the Camden International Asset Recovery Agencies Network (CARIN), in order to recover assets in other countries and to investigate cross-border financial activities.	The EU provision establishes a clear, binding, and detailed legal framework for cross-border information exchange between asset recovery offices. It obliges states to ensure that AROs can provide information upon request and proactively , defines strict conditions for handling personal data, requires case-by-case necessity and proportionality , regulates refusals and consultation procedures, allows use of information as evidence, and mandates the use of SIEENA or equivalent secure

	<p>to provide those categories of personal data listed in Section B, point 2, of Annex II to Regulation (EU) 2016/794, with the exception of forensic identification information listed in Section B, point 2(c)(v), of that Annex. Any personal data to be provided shall be determined on a case-by-case basis, in light of what is necessary for the performance of the tasks pursuant to Article 5, and in accordance with Directive (EU) 2016/680.</p> <p>2. When making a request pursuant to paragraph 1, the requesting asset recovery office shall specify as precisely as possible the following:</p> <ul style="list-style-type: none"> (a) the object of the request; (b) the reasons for the request, including the relevance of 	
	<p>channels. These obligations are precise, enforceable, and anchored in primary law.</p> <p>By contrast, the Kosovo provision is very general and informal. It refers only to maintaining contacts and exchanging experiences through international networks such as CARIN. It does not establish:</p> <ul style="list-style-type: none"> • a legal obligation to provide information upon request, proactive (spontaneous) information sharing, rules on personal data, proportionality, or admissibility as evidence, refusal grounds or consultation duties, or mandatory use of secure EU information-ex 	

<p>the information requested for the tracing and identification of the relevant property;</p> <p>(c) the nature of the proceedings;</p> <p>(d) the type of criminal offence to which the request relates;</p> <p>(e) the link between the proceedings and the Member State in which the asset recovery office receiving the request is located;</p> <p>(f) details on the property targeted or sought, such as bank accounts, real estate, vehicles, vessels, aircraft, companies and other high-value items;</p> <p>(g) where necessary for the identification of the natural or legal</p>	<p>change systems.</p> <p>As a result, while the Kosovo text supports cooperation in principle, it does not meet the EU standard for structured, legally guaranteed cross-border information exchange by asset recovery offices. The gap is substantive, not merely technical, and would require regulation in primary legislation to achieve compliance.</p>
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	<p>persons presumed to be involved, any identification documents if available, details such as name, nationality, place of residence, national identification numbers or social security numbers, addresses, date and place of birth, date of registration, country of establishment, shareholders, headquarters and subsidiaries, as appropriate;</p> <p>(h where applicable,) reasons for the urgency of the request.</p> <p>3. Member States shall take the necessary measures to enable their asset recovery offices to provide information to an asset recovery office in another Member State, without a request to that effect, where</p>

	<p>those offices are aware of information on instrumentalities, proceeds or property that they consider necessary, for the performance of the tasks pursuant to Article 5, of the asset recovery offices of that other Member State. When providing such information, asset recovery offices shall set out the reasons why the information provided is considered necessary.</p> <p>4. Unless otherwise indicated by the asset recovery office providing information pursuant to paragraph 1 or 3, the information provided may be presented as evidence before a national court or competent authority of the Member State in which the asset recovery office receiving that information is located, in accordance with</p>

procedures under national law, including procedural rules on the admissibility of evidence in proceedings in criminal matters in line with the Charter of Fundamental Rights of the European Union and with obligations of Member States as set out in Article 6 of the Treaty on European Union.	<p>5. Member States shall ensure that asset recovery offices have direct access to the Secure Information Exchange Network Application (SIENA) and use the specific fields designed for the asset recovery offices in SIENA that correspond to the information required under paragraph 2 or, where necessary on an exceptional basis, other secure channels for exchanging</p>

<p>information pursuant to this Article.</p> <p>6. Asset recovery offices may refuse to provide information to a requesting asset recovery office if there are factual reasons to assume that the provision of information would:</p> <ul style="list-style-type: none"> (a) harm the fundamental national security interests of the Member State in which the asset recovery office receiving the request is located; (b) jeopardise an ongoing investigation or criminal intelligence operation, or pose an imminent threat to the life or physical integrity of a person; or (c) be clearly disproportionate or irrelevant with regard to the purposes for which 	

it has been requested.	7. Where an asset recovery office refuses, pursuant to paragraph 6, to provide information to a requesting asset recovery office, the Member State where the asset recovery office receiving the request is located shall take the necessary measures to ensure that the reasons for refusal are given and that the requesting asset recovery office is consulted in advance. Refusals shall affect only the part of the requested information to which the reasons set out in paragraph 6 relate and shall not affect the obligation to provide other parts of that information, where applicable, in accordance with this Directive.	
Article 10	1. Member States shall ensure that asset recovery offices	N/A
		Not in compliance

[Time limits for provision of information]	<p>respond to requests for information made pursuant to Article 9(1) as soon as possible and in any event within the following time limits:</p> <p>(a) seven calendar days, for all requests that are not urgent;</p> <p>(b) eight hours, for) urgent requests relating to information referred to in Article 6 that is stored in databases and registers to which those asset recovery offices have direct access;</p> <p>(c) three calendar days, for urgent requests relating to information to which those asset recovery offices do not have direct access.</p> <p>2. Where the information requested pursuant to paragraph 1, point</p>

(b), is not directly available or the request made pursuant to paragraph 1, point (a), imposes a disproportionate burden on the asset recovery office receiving the request, that asset recovery office may delay the provision of the information. In such a case, the asset recovery office receiving the request shall immediately inform the requesting asset recovery office of that delay and shall provide the requested information as soon as possible and within seven days of the initial deadline established pursuant to paragraph 1, point (a), or within three days of the initial deadline established pursuant to paragraph 1, points (b) and (c). 3. The time limits set out in paragraph 1 shall	

	start to run as soon as the request for information is received.			
CHAPTER III Freezing and confiscation	<p>Article 11 [Freezing]</p> <p>1. Member States shall take the necessary measures to enable the freezing of property necessary to ensure a possible confiscation of that property under Articles 12 to 16. The freezing measures shall consist of freezing orders and immediate action.</p> <p>2. Immediate action shall be taken where necessary in order to preserve the property until a freezing order has been issued. Where immediate action does not take the form of a freezing order, Member States shall limit the temporary validity of that immediate action.</p>	<p>Criminal Procedure Code No. 08/L-032</p>	<p>Art. 260 Temporary Restraint Order</p> <p>1. If the state prosecutor has a grounded suspicion that property is specified property, the state prosecutor may issue a temporary restraining order prohibiting any person named in the order from dealing with the specified property in the order. 2. The prohibition from dealing with the specified property includes, but not exclusively:</p> <ul style="list-style-type: none"> 2.1. the sale of specified property; 2.2. the transfer of ownership of specified property; 2.3. the gift of specified property; 2.4. the decrease in 	<p>Article 260 Temporary Restraint Order</p> <p>Partially in compliance</p> <p>A closer comparison shows that Article 260 of the Criminal Procedure Code of Kosovo is largely aligned in substance with the EU freezing framework, though certain structural constraints remain. The EU provision requires Member States to enable freezing measures through freezing orders and immediate action, with strict time limits, clear reasoning, and safeguards. Article 260 CPCK achieves these objectives through the temporary restraint order, which effectively freezes transactions and dealings with specified property, including bank accounts, and is limited to seven days, subject to judicial follow-up through a final restraint order. The requirement to justify the measure</p>

		<p>value of specified property; 2.5. the withdrawal from a bank account of specified property;</p> <p>2.6. the use of any rental monies received from specified property;</p> <p>2.7. the management of specified property;</p> <p>2.8. any act that adversely affects the preservation of the value of specified property.</p> <p>3.The temporary restraint order issued by the state prosecutor: 3.1. describes the specified property that is included in the order; 3.2. describes the articulable evidence which demonstrates the relevant grounded suspicion specified in paragraph 1 of this Article; 3.3. describes the necessity for the temporary restraint order to preserve</p>	<p>and to release property if confiscation is not pursued aligns with EU standards on proportionality and due process.</p> <p>A key difference lies in institutional design. Under the EU framework, asset recovery offices may take immediate action autonomously in urgent cases. In Kosovo, this power is exercised by the state prosecutor, with enforcement by the police. While this does not affect the substance of freezing measures, it introduces practical constraints. In particular, prosecutors must rely on mutual legal assistance procedures when assets are located abroad, whereas EU asset recovery offices operate through direct ARO-to-ARO cooperation without the need for formal mutual legal assistance requests.</p> <p>This reliance on mutual legal assistance constitutes an</p>
3. Without prejudice to the powers of other competent authorities, Member States shall enable asset recovery offices to take immediate action pursuant to paragraph 2 where there is an imminent risk of the disappearance of the property that those offices have traced and identified in the exercise of their tasks pursuant to Article 5(2), point (b). The validity of such immediate action shall not exceed seven working days.	4. Member States shall ensure that freezing measures are taken only by a competent authority and that the reasons for such measures are set out in the relevant decision or recorded in the case file if the freezing measure is not ordered in writing.		

			<p>the availability of the specified property for future confiscation, including preventing the dissipation or depreciation in value of the specified property;</p> <p>3.4. orders the recipient of the order to prevent any dealing with specified property for a period of seven (7) days from the issuance of the temporary restraint order; 3.5. details all persons known to the state prosecutor that may have an interest in the specified property; and 3.6. states the time of issuance and the time of expiration of the temporary restraint order. 4. The temporary restraint order issued by the state prosecutor may include the temporary sequestration of</p> <p>additional hindrance, as it can delay urgent freezing measures in cross-border cases. As a result, although Kosovo's framework is functionally aligned with EU standards at the domestic level, cross-border effectiveness remains more limited due to the procedural pathway through prosecutorial cooperation rather than direct ARO mechanisms.</p>
5. The freezing order shall remain in force only for as long as necessary to preserve the property with a view to possible subsequent confiscation. Frozen property which is not subsequently confiscated shall be unfrozen without undue delay. The conditions or procedural rules under which such property is unfrozen shall be determined by national law.			

	<p>specified property, which is executed by the police who take custody of the specified property and maintain it pursuant to Article 110 of this Code until further order of the court. 5. If the person or entity who possesses specified property that is subject to temporary sequestration in a temporary restraint order issued by a state prosecutor, as detailed in paragraph 4 of this Article, refuses to deliver the specified property to the authorized police officer responsible for executing the order, that person or entity is subject to prosecution for Obstruction of Evidence or Official Proceedings under Article 386 of the Criminal Code, and a fine by the pre-trial judge of up to fifty percent</p>

	(50%) of the value of the specified property. The person or entity subject to such a fine may appeal the fine within seven (7) days from its imposition or may negate the fine by complying with the temporary restraint order immediately but no later than seven (7) days from the moment the decision to impose the fine becomes final. 6. Any bank or financial institution which receives the temporary restraint order immediately informs the state prosecutor of the amount of money in the account and complies with the order and immediately prevents any further activity from occurring with the bank account or any other specified property at the bank described in the order which

	<p>decreases the amount of monies in the bank account, or decreases the value of the specified property.</p> <p>7. Any other party which receives the temporary restraint order under this Article shall comply with the terms of the order and prevent any activity which decreases the value of the specified property.</p> <p>8. A temporary restraint order under this Article has the effect for seven (7) days from the issuance of the temporary restraint order until the conditions for filing an application for final restraint are met as set forth in paragraph 9 or 10 this Article. 9. The state prosecutor submits an application for a final restraint under Article 261 of this Code within seven (7) days of the</p>

		temporary restraint order being issued. If the state prosecutor has filed an application for final restraint, the temporary restraint order remains valid until the court decides on the application for the final restraint order. 10. The state prosecutor informs any bank, or financial institution, or any other party which receives the temporary restraint order, that an application has been submitted for a final restraint order and that the temporary restraint order remains valid until the court decides on the application for the final restraint order.
		11. If the state prosecutor does not apply for a final restraint order as set forth in Article 261 of this Code,

		<p>the temporary restraint order is no longer valid and any specified property in the temporary restraint order is released from the temporary restraint order and returned to the owner as set forth in Article 110 paragraph 13 and Article 113 of this Code unless: 11.1. the specified property is needed for evidence, as set forth in Article 110 paragraph 15 of this Code, in which situation it will be transferred to the police to maintain under Article 110 of this Code until the conclusion of the criminal proceedings, and then disposed of pursuant to the Articles on the disposition of evidence after the conclusion of a criminal proceeding; or 11.2. the specified property is subject</p>

	<p>to automatic confiscation as provided in Article 276 of this Code.</p> <p>12. A temporary restraint order may include specified property that is located both inside and outside the Republic of Kosovo.</p> <p>13. Where the state prosecutor believes that specified property is situated in a state or territory outside the Republic of Kosovo, he requests assistance from the government of such state or territory to enforce the temporary restraint order and any subsequent final restraint order in such state or territory, in accordance with the law on mutual legal assistance in force.</p>	In compliance	The analysis shows that the EU provisions and the Kosovo articles are substantively aligned, with the Kosovo
Article 12 [Confiscation]	<p>1. Member States shall take the necessary measures to enable the confiscation, either</p>	<p>Article 92 Criminal Code No. 06/I-074 of the Republic of Kosovo</p>	<p>Article 92 Confiscation of means and material benefits of criminal</p>

			<p>1. Property or a mean that has been acquired by a criminal offence shall be confiscated, according to the provisions of the Criminal Procedure Code of the Republic of Kosovo.</p> <p>2. Member States shall take the necessary measures to enable the confiscation of property the value of which corresponds to instrumentalities or proceeds stemming from a criminal offence subject to a final conviction, which may also result from proceedings in absentia. Such confiscation may be subsidiary or alternative to confiscation pursuant to paragraph 1.</p>	<p>benefits of criminal</p> <p>framework covering both direct confiscation and value-based confiscation following a conviction.</p> <p>The EU Directive requires Member States to enable confiscation of instrumentalities and proceeds after a final conviction, including convictions resulting from proceedings in absentia, and to allow confiscation of property of equivalent value where direct confiscation is not possible. These two elements—direct confiscation and value-based confiscation—are the core of the EU standard.</p> <p>Article 92 of the Kosovo Criminal Code reflects this structure. It establishes mandatory confiscation of property or means acquired through a criminal offence and, where such confiscation is not possible, requires the court to order payment.</p>
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	Criminal Procedure Code No. 08/L-032	Article 269 Confiscation	<p>1. Following the conviction of a defendant for a criminal offense, the court confiscates all specified property detailed in the indictment or in the notification pursuant to Article 278 paragraph 5 of this Code. 2. If any specified property, in whole or in part, is not available to be confiscated for any reason, the court determines the monetary value of such specified property and complies with the provisions of Article 273 of this Code. 3.</p> <p>The monetary value of the specified property is the greater value as determined either at the time of conviction or when first obtained by the defendant or third party.</p>	<p>or confiscation of property of equivalent value. This corresponds directly to paragraphs 1 and 2 of the EU provision.</p> <p>Article 269 of the Criminal Procedure Code further operationalises this rule by requiring the court, following a conviction, to confiscate all specified property identified in the indictment and, where the property is unavailable, to determine its monetary value and proceed with value-based confiscation. The method for determining value and the timing mirror the EU approach to ensuring effectiveness where proceeds have been dissipated or concealed. While the EU provision expressly notes that confiscation may follow proceedings in absentia, Kosovo law regulates trials in absentia in separate provisions but allows</p>
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			confiscation once a final conviction is issued under those rules. This structural difference does not affect substance.
			Overall, taken together, Articles 92 and 269 provide a functionally equivalent confiscation regime to that required by the EU standard, covering both direct and value-based confiscation following conviction.
Article 13 [Confiscation from a third party]	1. Member States shall take the necessary measures to enable the confiscation of proceeds, or other property the value of which corresponds to proceeds, which, directly or indirectly, were transferred by a suspected or accused person to third parties, or which were acquired by third parties from a suspected or accused person. The confiscation of proceeds or other	Criminal Procedure Code No. 08/L-032	<p>In compliance</p> <p>The EU Directive requires Member States to enable the confiscation of proceeds, or property of equivalent value, that have been transferred to or acquired by third parties where a court establishes, on the basis of the facts of the case, that the third party knew or ought to have known that the transfer was intended to avoid confiscation. At the same time, it expressly safeguards the rights of bona fide third parties. Read as a</p> <p>1. Following the conviction of a defendant for a criminal offense, the court confiscates all specified property detailed in the indictment or in the notification pursuant to Article 278 paragraph 5 of this Code. 2. If any specified property, in whole or in part, is not available to be confiscated for any reason, the court determines the monetary value</p>

	<p>of such specified property and complies with the provisions of Article 273 of this Code. 3. The monetary value of the specified property is the greater value as determined either at the time of conviction or when first obtained by the defendant or third party.</p>	<p>post-conviction measure, this provision aims to prevent offenders from shielding criminal proceeds through transfers to others.</p> <p>When the relevant provisions of the Kosovo Criminal Procedure Code are read together, they address this same concern in substance. The Code allows confiscation of assets linked to a criminal offence even when they are held by third parties, provided specific conditions are met. In particular, it permits confiscation where the asset constitutes a tainted gift or where the third party knew or could reasonably have suspected the criminal purpose of the transfer. It further allows confiscation of material benefits and, where those benefits are no longer available, the confiscation of value substitution property, including property</p>
<p>property as referred to in the first subparagraph shall be possible where a national court has established, based on the concrete facts and circumstances of a case, that the relevant third parties knew or ought to have known that the purpose of the transfer or acquisition was to avoid confiscation. Such facts and circumstances include: (a) the transfer or acquisition was carried out free of charge or in exchange for an amount which is clearly disproportionate to the market value of the property; or (b) the property was transferred to closely related parties while remaining under the effective control of the suspected or accused person. 2. 1. Paragraph 1 shall not prejudice the rights</p>	<p>Article 270 Confiscation of Instrumentality</p> <ol style="list-style-type: none"> Before the court can order confiscation of property that was an instrumentality, the state prosecutor proves at the main trial that the asset was an instrumentality of a criminal offense of which the defendant was convicted. 2. If the property that was an instrumentality 	

	<p>of bona fide third parties.</p>	<p>belongs to a third party, the property is confiscated if:</p> <ul style="list-style-type: none"> 2.1. the asset was a tainted gift; or 2.2. the third party knew or could have reasonably suspected that the asset was to be used as an instrumentality. 	<p>belonging to third parties, up to the equivalent value.</p> <p>The Kosovo Criminal Procedure Code also provides mechanisms to ensure that transfers intended to avoid confiscation do not succeed over time. It allows confiscation of additional property after a judgment has become final and requires courts to assess market value, availability of assets, and the existence of substitute property.</p> <p>Procedural safeguards are built into the process, giving third parties the right to be notified, to participate in proceedings, to present evidence, and to receive a reasoned decision for each asset considered.</p> <p>While the EU Directive sets out the rule on third-party confiscation in a single, consolidated provision, the Kosovo Criminal Procedure Code achieves the same result through a series of interconnected</p>
		<p>Article 271 Confiscation of Material Benefit</p> <p>Before the court can order confiscation of property constituting material benefit, the state prosecutor proves at the main trial that the property is the material benefit of a criminal office of which the defendant was convicted.</p>	<p>1. Before the court can order</p>

		<p>Article 272 Confiscation of Tainted Gift</p> <p>confiscation of property constituting a tainted gift, the state prosecutor proves at the main trial that the asset is a tainted gift. 2. In determining whether property is a tainted gift the court may consider any evidence submitted by the state prosecutor, defendant and third party, regarding the market value of the property.</p> <p>articles. The difference lies mainly in legislative structure and drafting technique. In substance, the Kosovo framework enables confiscation from third parties under conditions that mirror the EU Directive's standards and preserves protections for bona fide third parties through evidentiary requirements and procedural guarantees.</p>	<p>1. Notwithstanding the provisions of Article 92 of the Criminal Code, if the court has determined that the defendant obtained a material benefit from the offense or has made a tainted gift and if the material benefit or tainted gift in whole or in part is not available to be</p> <p>Article 273 Value Substitution Property</p>
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	<p>lawful or unlawful origin. 4. If the court notifies the defendant or third party that it intends to confiscate value substitution property, the defendant or third party may pay to the court the value substitution amount. 5. If the defendant or third party complies with paragraph 4 of this Article, the court does not confiscate the value substitution property.</p> <p>1. The state prosecutor, defendant, and any third party asserting a legal interest in any specified property have the opportunity at the main trial to: 1.1. make submissions and present evidence to the court; 1.2. question witnesses and</p> <p>Article 274 Confiscation Procedure During Main Trial</p>

		<p>submit evidence to support or contest any application that may be made under this Chapter; and</p> <p>1.3. submit evidence to the court from a qualified financial expert regarding any factual determination that must be made by the court under this Chapter.</p> <p>2. The judgment contains reasoning as to whether the state prosecutor has proved that each item of property detailed in the indictment or in the notification pursuant to Article 278 paragraph 5 of this Code is specified property subject to confiscation.</p> <p>3. If the court has made a determination pursuant to Article 273 of this Code, the judgement also contains reasoning as to whether it was proven that:</p> <p>3.1.</p>
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		<p>the specified property, in whole or in part, is not available for confiscation in whole or in part for any reason; and 3.2. the defendant and/or third party have other property of equivalent value to the monetary value amount determined in Article 269 of this Code. 4. Each item of specified property detailed in the indictment or in the notification pursuant to Article 278 paragraph 5 of this Code as subject to confiscation, is considered separately in the judgment of the court. 5. In determining any factual issue raised in this Chapter the court may appoint an expert witness.</p>
		<p>1. This Article applies if the</p>

		<p>Article 275 Confiscation of Additional Property after the Judgment is final</p> <p>following conditions are fulfilled: 1.1. the court has convicted the defendant of a criminal offense; 1.2. the court has determined that the defendant obtained a material benefit from the offense or has made a tainted gift; .13. the material benefit or tainted gift, in whole or in part, is not available to be confiscated for any reason. 2. If the conditions in paragraph 1 of this Article are satisfied, the state prosecutor can, at any time after the judgment is final apply to the court which passed the final judgment to confiscate any additional property of the defendant or of the third party, up to the monetary value of the material benefit or tainted gift determined by the court pursuant to</p>
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			Article 269 of this Code.
Article 14 [Extended confiscation]	<p>Member States shall take the necessary measures to enable the confiscation, either wholly or in part, of property belonging to a person convicted of a criminal offence where the offence committed is liable to give rise, directly or indirectly, to economic benefit, and where a national court is satisfied that the property is derived from criminal conduct. 2. In determining whether the property in question is derived from criminal conduct, account shall be taken of all the circumstances of the case, including the specific facts and available evidence such as that the value of the property is disproportionate to the lawful income of the convicted person. 3. For the purposes of this Article, the</p>	<p>Criminal Procedure Code No. 08/L-032</p> <p>Article 275 Confiscation of Additional Property after the judgment is final</p> <ul style="list-style-type: none"> 1.1. the court has convicted the defendant of a criminal offense; 1.2. the court has determined that the defendant obtained a material benefit from the offense or has made a tainted gift; 1.3. the material benefit or tainted gift, in whole or in part, is not available to be confiscated for any reason. <p>2. If the conditions in paragraph 1 of this Article are satisfied, the state prosecutor can, at any time after the judgment is final apply to the court which passed the final judgment to confiscate any additional property of the defendant or of the third party,</p>	<p>In compliance</p> <p>1. This Article applies if the following conditions are fulfilled:</p> <ul style="list-style-type: none"> 1.1. the court has convicted the defendant of a criminal offense; 1.2. the court has determined that the defendant obtained a material benefit from the offense or has made a tainted gift; 1.3. the material benefit or tainted gift, in whole or in part, is not available to be confiscated for any reason. <p>2. If the conditions in paragraph 1 of this Article are satisfied, the state prosecutor can, at any time after the judgment is final apply to the court which passed the final judgment to confiscate any additional property of the defendant or of the third party,</p>

	<p>notion of 'criminal offence' shall include at least the offences listed in Article 2, paragraphs 1 to 3, where such offences are punishable by deprivation of liberty of a maximum of at least four years.</p>	<p>up to the monetary value of the material benefit or tainted gift determined by the court pursuant to Article 269 of this Code.</p> <p>1. The extended confiscation as foreseen in this Law applies to the assets of persons who have been convicted of a criminal offence as prescribed by the Criminal Code of the Republic of Kosovo or other laws, as follows:</p> <ul style="list-style-type: none"> 1.1. Criminal offences against the organized crime; 1.2. Criminal offences of official corruption and criminal offences related to official duty; 1.3. Criminal offences against public health; 1.4. Criminal offences of human 	<p>regulates extended confiscation, sets out a broad list of serious offences to which it applies, and introduces a property verification procedure allowing courts to assess the lawful origin of assets within five years of conviction.</p> <p>While the EU Directive relies on a general disproportionality assessment, Kosovo law implements extended confiscation through dedicated procedures and offence-based criteria. The difference is one of structure rather than substance, and the two frameworks are broadly aligned.</p>
		<p>Law No. 06/L-087 of Extended Powers on Confiscation of Assets</p> <p>Article 2 Scope</p>	

	<p>criminal offences listed in sub-paragraphs 1.1. to 1.14. of this Article; or</p> <p>1.16. Any criminal offence that generated a material benefit exceeding ten thousand (10,000) EUR.</p> <p>2. In addition to paragraph 1. of this Article, the scope of this Law also includes confiscation of material benefit or instrumentality of a criminal offence as detailed in Chapter IV (Provisions related to Confiscation of Material Benefit or Instrumentality of a Criminal Offence) of this Law.</p>	
		<p>Article 4 Application for Property Verification of the Convicted Defendant</p> <p>1. After a defendant is found guilty of a criminal offence as provided in Article 2, paragraph 1. of this Law, the State Prosecutor may, in a separate application</p>

		(hereinafter: property verification application) to the court that passed that judgment, request a verification of property within five (5) years after the judgment becomes final, as defined in the Criminal Code of the Republic of Kosovo. 2. In the property verification application, the State Prosecutor shall: 2.1 specify all the property that is subject to property verification; 2.2. clearly identify each property; 2.3. provide evidence that each item of property is property of the defendant as defined in Article 3 sub-paragraph 1.5. of this Law. 3. The State Prosecutor shall serve a copy of the property verification application upon the defendant and

			all known third parties that could have a legal interest in the property subject to the application.	The EU Directive introduces non-conviction-based confiscation as an exceptional measure, allowing confiscation where criminal proceedings were initiated but cannot be concluded due to specific circumstances such as death, absconding, illness, or expiry of limitation periods. Even in these cases, confiscation is permitted only where the court is satisfied that, absent those circumstances, the proceedings could have led to a conviction for offences capable of generating substantial economic benefit, and where the assets are proven to be linked to criminal conduct. The Law on Extended Powers on Confiscation of Assets in Kosovo, paragraph 1. of this
Article 15 [Non-conviction-based confiscation]	1. Member States shall take the necessary measures to enable, under the conditions set out in paragraph 2 of this Article, the confiscation of instrumentalities, proceeds or property as referred to in Article 12, or proceeds or property transferred to third parties as referred to in Article 13, where criminal proceedings have been initiated but could not be continued because of one or more of the following circumstances: (a) illness of the suspected or accused person; (b) absconding of the suspected or accused person; (c) death of the suspected or accused person; (d)	Law No. 06/L-087 of Extended Powers on Confiscation of Assets	Article 19 Conditions when property is subject to extended confiscation in the cases of death, absence, mental disorder or disability of the defendant or of the third party	1. The court may continue the criminal proceeding and the extended confiscation proceeding, when there are assets that could be, or are, subject to extended confiscation proceedings in accordance with Articles 1 to 18 of this Law, but the defendant, or third party that could have a legal interest in the property: 1.1. has died; 1.2. has fled from the Republic of Kosovo; 1.3. is untraceable or not present in the Republic of Kosovo; or 1.4. is afflicted by a mental disorder or disability. 2. In the cases detailed in paragraph 1. of this

	<p>the limitation period for the relevant criminal offence prescribed by national law is below 15 years and has expired after the initiation of criminal proceedings. 2. Confiscation without a prior conviction under this Article shall be limited to cases where, in the absence of the circumstances set out in paragraph 1, it would have been possible for the relevant criminal proceedings to lead to a criminal conviction for, at least, offences liable to give rise, directly or indirectly, to substantial economic benefit, and where the national court is satisfied that the instrumentalities, proceeds or property to be confiscated are derived from, or directly or indirectly linked to, the criminal offence in question.</p> <p>Article, the following provisions shall apply:</p> <p>2.1. for a defendant or third party who has died, if an attorney has not been retained by the legal inheritors of the deceased, the court shall appoint, or continue the appointment of an attorney to represent the interests of the deceased; 2.2. for a defendant or third party who has fled the Republic of Kosovo, or is untraceable, or is not present in the Republic of Kosovo, or is afflicted by a mental disorder or disability, the court shall appoint or continue the appointment of an attorney to represent the interests of the defendant or third party. 3. The defendant or third party is represented by the attorney</p> <p>particularly Article 19, provides a more detailed and proceduralised framework that corresponds closely to this EU standard. It allows the continuation of criminal and extended confiscation proceedings in cases of death, flight, untraceability, or mental disorder of the defendant or relevant third parties. The law introduces safeguards such as mandatory legal representation, judicial assessment of the interest of justice, value thresholds, and strict time limits for issuing restraint orders and filing indictments. Importantly, Kosovo law requires the court to issue a judgment establishing that the criminal offence was committed, even if the defendant is absent or deceased, and treats such a judgment as equivalent to a guilty verdict for the purposes of extended confiscation. It also</p>
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	<p>appointed in accordance with sub paragraphs 2.1 and 2.2 of this Article. The attorney enjoys the rights of the defendant or third party represented by him or her. The attorney shall act in the best interests of the legal inheritors of the deceased defendant or of the defendant.</p> <p>4. The Court, upon the proposal of the State Prosecutor or the injured party, may continue the criminal proceeding and the extended confiscation proceeding under this Article if:</p> <ul style="list-style-type: none"> 4.1. the value of the asset subject to extended confiscation exceeds ten thousand (10,000) EUR; and 4.2. it is in the interest of justice to continue the proceedings. <p>5. If assets are not subject to a</p>	<p>guarantees the right to retrial and restitution or compensation if confiscation later proves unjustified.</p> <p>In substance, the Kosovo framework meets the EU Directive's requirements by embedding non-conviction-based confiscation within a structured judicial process with strong procedural guarantees.</p>
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	<p>temporary or final restraint order, with the purpose of extended confiscation, the prosecutor shall have ninety (90) days from the day when the information related to one of the cases detailed in paragraph 1. of this Article is known to the Office of the Prosecutor to issue a Temporary Restraint Order in accordance with Article 8 or 14 of this Law.</p> <p>6. If conditions specified in paragraph 4. of this Article are met, the court shall take a decision to continue the criminal proceeding and the extended confiscation proceeding and shall state the value of the asset subject to extended confiscation and why it is in the interest of justice to</p>	

continue the proceedings.

7. If an indictment has not been filed, the prosecutor shall have one hundred and eighty (180) days from the day of court's decision under paragraph 6. of this Article to file an indictment, which describes assets subject to extended confiscation. The court shall conduct a main trial in accordance with the Criminal Procedure Code.

8. If the indictment includes criminal offence described in paragraph 1. of Article 2 of this Law and has been filed prior to the occurrence of one of the cases detailed in paragraph 1. of this Article, the court shall take a decision in accordance with paragraph 6. of this Article and shall conduct a main trial

		<p>in accordance with the Criminal Procedure Code. 9.</p> <p>The court shall only consider those counts in the indictment which support the extended confiscation of the asset. 10. If the court determines that the defendant had committed the criminal offence, it shall render a judgment, stating that the defendant has committed the criminal offence.</p> <p>For the purpose of Article 2 of this Law, this judgment shall be equivalent to a guilty judgment. 11.</p> <p>An appeal is permitted against the judgment in paragraph 10. of this Article.</p> <p>Provisions of Chapter on legal remedies of the Criminal Procedure Code of the Republic of Kosovo shall apply mutatis mutandis. 12. If the</p>

		<p>defendant is no longer in any of the situations detailed in paragraph 1. of this Article, he or she shall have the absolute right to be tried again by a different trial panel.</p> <p>In the case the defendant is not convicted for the counts in the indictment, which support the extended confiscation of the asset, the court shall annul the judgment rendered pursuant to paragraph 10. of this Article and return the asset to the defendant or to the third party. 13.</p> <p>In the case the asset is no longer available for restitution, the defendant or the third party shall be entitled to compensation for damages caused by the unjustified extended confiscation, in</p>

	accordance, mutatis mutandis, with the relevant provisions of the Criminal Procedure Code.	Not in compliance	Article 16 of the EU Directive introduces a specific and residual confiscation mechanism for unexplained wealth linked to criminal conduct within a criminal organisation , applicable where other confiscation measures cannot be used. It allows courts to confiscate property without linking each asset to a specific offence, based on indicators such as a clear disproportion between assets and lawful income, absence of a plausible licit source, and connections to a criminal organisation, while protecting bona fide third parties.
Article 16 [Confiscation of unexplained wealth linked to criminal conduct]	<p>1. Member States shall take the necessary measures to enable, where, in accordance with national law, the confiscation measures of Articles 12 to 15 may not be applied, the confiscation of property identified in the context of an investigation in relation to a criminal offence, provided that a national court is satisfied that the identified property is derived from criminal conduct committed within the framework of a criminal organisation and that conduct is liable to give rise, directly or indirectly, to substantial economic benefit.</p> <p>2. When determining whether the property referred to in</p>		Kosovo legislation does not contain an equivalent standalone provision. The Criminal Code and the Criminal Procedure Code

	<p>paragraph 1 should be confiscated, account shall be taken of all the circumstances of the case, including the available evidence and specific facts, which may include:</p> <ul style="list-style-type: none"> (a) that the value of the property is substantially disproportionate to the lawful income of the affected person; (b) that there is no plausible licit source of the property; (c) that the affected person is connected to people linked to a criminal organisation. <p>3. Paragraph 1 shall not prejudice the rights of bona fide third parties.</p> <p>4. For the purposes of this Article, the notion of 'criminal'</p>	<p>regulate confiscation mainly on a conviction-based model, including direct, value-based, and third-party confiscation. The Law on Extended Powers on Confiscation of Assets comes closest in substance, as it allows extended confiscation and property verification following conviction for serious offences and addresses unexplained wealth through disproportionality assessments.</p> <p>Kosovo law does not provide an autonomous, fallback regime allowing confiscation of unexplained wealth specifically linked to organised criminal activity where other confiscation measures are unavailable. As a result, alignment with Article 16 of the EU Directive is not in compliance and would require introducing a dedicated legal basis for</p>
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			this form of confiscation.
'offence' shall include offences referred to in Article 2(1) to (3), where such offences are punishable by deprivation of liberty of a maximum of at least four years.	5. Member States may provide that the confiscation of unexplained wealth in accordance with this Article shall be pursued only where the property to be confiscated has been previously frozen in the context of an investigation in relation to a criminal offence committed within the framework of a criminal organisation.		
Article 17 [Effective confiscation and execution]	1. Member States shall take the necessary measures to enable the tracing	Law No. 04/L-140 on Extended Powers for	1. After a defendant is found guilty of a criminal offence as provided in Article 4 Application for Property Verification of
			Partially in compliance
			The EU Directive requires Member States to ensure that tracing and identification of

	<p>and identification of property to be frozen and confiscated even after a final conviction for a criminal offence or following proceedings for confiscation pursuant to Articles 15 and 16.</p> <p>2. For the purpose of paragraph 1, Member States shall ensure that competent authorities are able to use tracing and identification tools that are as effective as those available for the tracing and freezing of assets under Chapter II of this Directive.</p>	<p>Confiscation of Assets Acquired by Criminal Offence;</p>	<p>the Convicted Defendant</p>	<p>2, paragraph 1. of this Law, the State Prosecutor may, in a separate application (hereinafter: property verification application) to the court that passed that judgment, request a verification of property within five (5) years after the judgment becomes final, as defined in the Criminal Code of the Republic of Kosovo.</p>	<p>assets can continue even after a final conviction, including in cases of non-conviction-based and unexplained-wealth confiscation. It also requires that competent authorities have access to equally effective tracing tools as those used at the pre-freezing stage and allows for cost-sharing arrangements between states when executing freezing and confiscation orders.</p> <p>Kosovo legislation addresses this objective in substance, but through a different legal structure.</p> <p>Article 4 of the Law on Extended Powers enables the State Prosecutor to request property verification of a convicted defendant within five years after a judgment becomes final. This explicitly allows post-conviction tracing and identification of assets, which aligns with the Directive's requirement that asset tracing</p>
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	<p>gift, in whole or in part, is not available to be confiscated for any reason.</p> <p>2. If the conditions in paragraph 1 of this Article are satisfied, the state prosecutor can, at any time after the judgment is final apply to the court which passed the final judgment to confiscate any additional property of the defendant or of the third party, up to the monetary value of the material benefit or tainted gift determined by the court pursuant to Article 269 of this Code.</p>	<p>remain possible after conviction.</p> <p>Article 275 of the Criminal Procedure Code further operationalises this by allowing confiscation of additional property after the judgment is final where criminal benefit or a tainted gift has been established but is no longer available. This provision implicitly requires continued tracing and identification of assets post-conviction, including assets held by third parties, up to the equivalent value.</p> <p>In addition, Article 5 of the regulation on the ARO provides an operational framework for tracing and identification, including cross-border assets, and explicitly covers international cooperation. The ARO maintains contacts with foreign AROs and networks such as CARIN, which supports the practical execution of post-conviction asset tracing in line with the</p>
KPC Regulation No. 01/2024 on the Asset Recovery Office	<p>Article 5 Competences of the Asset Recovery Office</p>	<p>1. The Office serves to provide assistance, upon request of the prosecutors of the case, in relation to investigative actions regarding the tracing and</p>

		<p>identification of assets, including assets in foreign countries or assets located in Kosovo, with the ultimate goal of returning these assets. The Office provides assistance in the process of:</p> <p>[...]</p> <p>1.3 international cooperation,</p> <p>[...]</p> <p>8. The Office maintains regular contacts and exchanges experiences with asset recovery offices in other countries, including the Regional Inter-Agency Asset Recovery Network and the Camden International Asset Recovery Agencies Network (CARIN), in order to recover assets in other countries and to investigate cross-border financial activities.</p>	<p>Directive's cooperation objective.</p> <p>However, there are notable differences. The EU Directive explicitly requires that post-conviction tracing tools be as effective as those available at the freezing stage, whereas Kosovo law does not expressly state this equivalence. Instead, effectiveness is achieved indirectly through property verification procedures and prosecutorial investigations.</p> <p>Moreover, while the Directive refers explicitly to cost-sharing agreements between states, Kosovo legislation does not contain a corresponding provision and relies instead on general international cooperation frameworks.</p> <p>Overall, Kosovo law is partially aligned in substance with the Directive in allowing post-conviction tracing and identification of assets and enabling</p>
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			international cooperation. The main differences lie in legislative technique and explicitness : the EU framework sets out a clear principle and standards, while Kosovo law achieves similar outcomes through dispersed procedural provisions without expressly articulating equivalence of tools or cost-sharing mechanisms.	The EU Directive places a strong emphasis on integrating victims' claims into asset tracing, freezing, and confiscation proceedings . It requires Member States to ensure that victims' restitution and compensation claims are taken into account throughout the confiscation process, that asset-tracing authorities can share relevant information with bodies deciding on compensation, and that confiscation measures do not undermine
Article 18 [Compensation of victims]	1. Member States shall take appropriate measures to ensure that where, as a result of a criminal offence, victims have claims against the person who is subject to a confiscation measure provided for under this Directive, such claims are taken into account within the relevant asset-tracing, freezing and confiscation proceedings. 2. Member States shall enable	Code No. 08/L-032 Criminal Procedure Code	Article 63 Rights of the Injured Party or Victim 1. The injured party or victim shall have the following rights: [...] 1.3. when identified, the injured party or victim has the right to [...] 1.3.5. how and under what conditions he can access	Article 63 Rights of the Injured Party or Victim 1. The injured party or victim shall have the following rights: [...] 1.3. when identified, the injured party or victim has the right to [...] 1.3.5. how and under what conditions he can access

	<p>competent authorities responsible for asset-tracing investigations pursuant to Article 4 to provide, upon request, to the authorities responsible for deciding upon restitution and compensation claims or executing such decisions, any information on assets identified that might be relevant for the purposes of such claims. Member States may also enable competent authorities responsible for asset-tracing investigations pursuant to Article 4 to provide such information without such a request being made.</p> <p>3. Member States shall ensure that asset recovery offices may trace and identify</p>	<p>compensation ;</p> <p>1.19. the injured party or victim has the right to a reasonable, court-ordered restitution from a defendant or defendants who have admitted to or been adjudged to be guilty for the financial, physical and emotional harm caused by the commission of a criminal offense for which the defendant or defendants have been adjudged guilty;</p> <p>1.20. when court-ordered restitution from the defendant is not possible, the injured party or victim has the right to claim compensation from the Crime Victim Compensation Program;</p>	<p>victims' rights. It also explicitly links restitution to the standards set out in Directive 2012/29/EU and allows confiscated assets to support victim compensation where the offender's lawful assets are insufficient. Kosovo legislation addresses victims' rights to restitution and compensation, but through a separate and parallel framework, rather than by embedding these rights directly into confiscation proceedings. Article 63 of the Criminal Procedure Code guarantees the injured party's right to court-ordered restitution following a conviction and provides access to the Crime Victim Compensation Program where restitution from the offender is not possible. Article 462 further regulates how courts decide on property claims within criminal proceedings, including</p>
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	Instrumentalities and proceeds or property which is or might become the object of a decision to compensate or to reinstate property to a victim, at least where asset recovery offices act in cross-border cases in accordance with Article 5(2), point (b), and where the decision is issued by a court having competence in criminal matters in another Member State in the course of the criminal proceedings.	<p>Article 462 Decision on Motion to Realize Property Claims</p> <p>1. The court decides on property claims.</p> <p>2. In a judgment pronouncing the accused guilty the court may award the injured party the entire property claim or may award him part of the property claim and refer him to civil litigation for the remainder. If the data collected in the criminal proceedings do not provide a reliable basis for either a complete or a partial award, the court instructs the injured party that he may pursue the entire property claim in civil litigation or file a request for Victim Compensation Program if eligible under the Program.</p> <p>3. If the court renders a judgment acquitting the</p>	<p>awarding claims in full or in part, or referring victims to civil litigation where the criminal process cannot reliably determine the claim.</p> <p>However, Kosovo law does not expressly link asset tracing, freezing, and confiscation mechanisms with victims' restitution and compensation claims.</p> <p>There is no explicit obligation for asset recovery or tracing authorities to prioritise or support victim claims, nor a clear mechanism ensuring that confiscation measures are executed in a way that preserves assets for restitution.</p> <p>Compensation schemes for victims operate largely independently of confiscation outcomes.</p> <p>In substance, Kosovo law ensures that victims have enforceable rights to restitution and compensation.</p> <p>Nevertheless, compared to the EU Directive, alignment is partial, as</p>
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	<p>conditions set out in Article 15 of Directive 2012/29/EU.</p> <p>5. Member States shall take the necessary measures to ensure that the execution of confiscation measures provided for under this Directive does not prejudice victims' rights to obtain compensation.</p> <p>Member States may decide to limit such measures to situations in which the lawful assets of the offender are not sufficient to cover the total amount of compensation.</p>	<p>accused of the charge or rejecting the charge or if it renders a ruling to dismiss criminal proceedings, it instructs the injured party that he may pursue the property claim in civil litigation. When a court is declared not competent for the criminal proceedings, it instructs the injured party that he may present his property claim in the criminal proceedings commenced or continued by the competent court.</p> <p>1. Compensable violent offenses (hereinafter: offenses) are all acts that result in: 1.1. death of the victim; 1.2. serious bodily injury; 1.3. serious impairment of physical health, or 1.4. mental health impairment.</p> <p>Article 6 Compensable violent offenses</p> <p>Law No. 05/L-036 and Law No. 08/L-109 on Crime Victim Compensation</p>
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	<p>Article 19 [Further use of the confiscated property]</p> <p>1. Member States are encouraged to take the necessary measures to allow the possibility of using confiscated property, where appropriate, for public interest or social purposes.</p> <p>2. Without prejudice to applicable international law, Member States may use the instrumentalities, proceeds or property confiscated in relation to the offences referred to in Directive (EU) 2024/1226 to contribute to mechanisms to support third countries affected by situations in response to which Union restrictive measures have been adopted, in particular in cases of war of aggression. The Commission may provide guidance on the arrangements for</p>	<p>Law No. 05/L-049 on the Management of Sequestered and Confiscated Assets</p>	<p>Art. 27 Sale of assets</p>	<p>1. On the proposal of the Agency, the State Prosecutor or any other competent body may require from the court a decision to sell an asset that may lose value, or its storage costs exceed its value, or the storage expenses are disproportional with the value of sequestered assets. Such assets will include livestock, and assets which quickly lose value.</p> <p>2. In a case under paragraph 1. of this Article, the Agency may, without public oral auction, sell such assets on the Agency's website through public announcement.</p> <p>3. The realised incomes from the sale of the sequestered asset are deposited in the</p>	<p>Partially in compliance</p>	<p>The EU provision encourages Member States to allow confiscated property to be used for public interest or social purposes, and, in specific contexts, to contribute confiscated assets to mechanisms supporting third countries affected by situations linked to EU restrictive measures, such as war-related scenarios. This approach is policy-oriented and forward-looking, leaving discretion to states while promoting socially beneficial reuse of confiscated assets beyond budgetary absorption. Kosovo legislation addresses the management, sale, and eventual use of sequestered and confiscated assets, but from a more administrative and asset-management perspective. Articles 27 and 28 regulate the sale</p>
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such contributions.	<p>Agency's bank account in the Central Bank of Kosovo. Otherwise the Agency preserves the asset until its confiscation is ordered by a Court decision. The Agency may advise the Court about any change relating to the conditions of the asset or its value.</p> <p>4. Monetary proceeds from the sale of sequestered assets from paragraph 1. of this Article are kept in the separate account of the Agency until the Court decision becomes final.</p> <p>5. With the purpose of preserving the value of sequestered assets, the Agency may sell the movable asset either directly or through the appointed natural or legal entity.</p> <p>of assets to preserve value, manage storage costs, and ensure orderly handling, with proceeds deposited into accounts managed by the Agency and, once confiscation is final, transferred to the state budget. Article 29 allows the Government, upon proposal of the Ministry of Justice, to define criteria for the use of immovable assets and economic operators, guided by principles of good property management, effectiveness of criminal justice, and rehabilitation and compensation. While Kosovo law does allow, in limited cases, for donation of assets for humanitarian purposes or their use rather than immediate sale, this is framed as an exception linked to asset depreciation or failed sale attempts, rather than as a general policy choice to direct confiscated assets to public or social purposes. There is also</p>
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	<p>6. If the movable asset is not sold in two (2) public auctions, the sale may be implemented through a direct agreement, according to law.</p> <p>7. If the sale has not been successful with the direct agreement or it cannot be sold for a period of more than two (2) years, the sequestered and confiscated movable asset may be donated for humanitarian purposes or may be destroyed.</p> <p>8. Manner and procedure of the sale of sequestered immovable asset is regulated with a secondary legislation issued by the Minister of Justice.</p> <p>9. The sale of securities is</p>	<p>no provision addressing the use of confiscated assets for international solidarity purposes or support to third countries.</p> <p>In summary, Kosovo legislation provides a solid framework for managing, selling, and preserving the value of confiscated assets, with limited scope for humanitarian use. However, it does not explicitly reflect the EU Directive's broader policy objective of systematically enabling the use of confiscated property for public interest, social purposes, or international support mechanisms. Alignment in this area is therefore partial, with Kosovo law focused on asset administration rather than strategic social reuse.</p>
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<p>performed in compliance with provisions which regulate circulation of securities.</p>	<p>10. If this law does not foresee it otherwise, the procedure of the sale of confiscated assets applies appropriate provisions of the law which regulate the execution procedure.</p>
	<p>11. Upon the proposal of the Agency and the request of the prosecutor, the court may grant the Agency that instead of selling the movable asset, it would request from the owner or the other person to deposit as a bank guarantee the monetary sum of at least fifty percent (50%) of the monetary value of the same asset.</p>
	<p>After the guarantee</p>

is deposited, the asset may be handed to the guarantee depositor:		
	<p>1. When the decision for confiscation becomes final, the Agency may sell the asset and the proceeds from the sale of asset are placed in budget of the Republic of Kosovo.</p> <p>2. Following the sale of assets the income generated replaces the value of the sold assets. The Agency informs the Court that made the decision of the result of the sale.</p> <p>3. The Agency is obliged to manage every amount which is gained</p>	

		<p>from the selling of the assets.</p> <p>4. The income obtained by the sale is deposited in the bank account of the Agency at the Central Bank of the Republic of Kosovo.</p>
		<p>1. By proposition of the Ministry of Justice, the Government defines the criteria, measure and manner for the use of the immovable asset and of the economical operators, trade and professional services within the limits of destination, set out by this law.</p> <p>2. For the issuance of this law the Government is based on the principles of good management of the property, improving</p> <p>Art. 29 Use of immovable and other assets</p>

				the effectiveness of the criminal justice, and of the rehabilitation of the fair compensation.
CHAPTER IV Management	<p>Article 20 [Asset management and planning]</p> <p>1. Member States shall adopt appropriate measures to ensure the efficient management of entities, such as undertakings, that are to be preserved as a going concern.</p> <p>2. Member States are encouraged to take appropriate measures to prevent property from being acquired, in the course of its disposal further to a confiscation order, by persons convicted in the criminal proceedings in which the property was frozen.</p> <p>3. Member States shall ensure the efficient</p>	<p>Law No. 05/L-049 on the Management of Sequestered and Confiscated Assets</p> <p>Art. 18 Management of sequestered assets</p>	<p>1. The authorised police officer who is responsible for the execution of the sequestration order shall be present in the delivery/reception of the sequestered asset.</p> <p>2. The Agency undertakes the necessary actions in order to adequately maintain and preserve the value of the asset.</p> <p>3. Relating to the sequestered immovable asset the Agency must inform the competent authority for the completion of the recording work of the immovable assets with the aim</p>	<p>Partially in compliance</p> <p>The EU Directive explicitly requires Member States to adopt measures ensuring the efficient management of entities, such as undertakings, that are to be preserved as a going concern. This provision is clearly intended to address situations where companies themselves are affected by freezing or confiscation measures, and where maintaining the legal entity in operation is necessary to preserve economic value, employment, and continuity of lawful business activity.</p> <p>Kosovo legislation reflects this objective only indirectly. The Law on the Agency for the Management of Sequestered and</p>

	<p>management of frozen and confiscated property until its disposal further to a final confiscation order.</p> <p>4. Member States shall ensure that, where justified by the nature of the property, competent authorities responsible for the management of frozen property assess the specific circumstances of property that might become the object of a confiscation order in order to minimise its estimated management costs and to preserve the value of such property until its disposal. Such an assessment shall be carried out when preparing or, at the latest, without undue delay after executing the freezing order.</p> <p>5. Member States may require the costs</p>	<p>of recording the burden over this immovable property in the appropriate register.</p> <p>4. The Agency manages sequestered securities in compliance with the law which regulates securities. The Agency enters the note of termination of ownership and the alienation of those securities at the Central Bank of the Republic of Kosovo and with the purpose of following market fluctuations of the sequestered securities, the Agency may hire the authorized participant in the securities market.</p> <p>5. The Agency undertakes the evaluation of the sequestered asset which includes also an assessment of</p>	<p>Confiscated Assets provides the Agency with broad powers to manage complex assets, including economic operators, trade and professional services, and to appoint independent administrators where specialised knowledge is required. These mechanisms allow, in practice, for the continued operation of business assets and for value preservation in cases involving enterprises. However, Kosovo law remains asset-centred, rather than entity-centred. Confiscation is framed primarily in terms of property and assets, not the confiscation of a company as a legal entity. There is no explicit legal framework regulating state control, governance, decision-making powers, or liabilities of confiscated companies as ongoing legal persons. As a result, while business</p>
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	<p>for the management of frozen property to be charged, at least partially, to the beneficial owner.</p>	<p>the value in case of a mandatory sale made by the Agency. The opinion for the mandatory sale of the asset shall also include the calculation of all costs and expenses for both scenarios of being sold or not.</p> <p>6. The Agency based on its own analysis will advise the court whether or not the sale of the asset will result economically in profitable incomes for the Republic of Kosovo. If the Agency decides that the mandatory sale would not be economic, it can recommend to the Court one or more alternative options of systems for the sequestered asset in compliance with the law.</p> <p>operations may be maintained through management of assets, the legal concept of confiscating and administering a company as a going concern is not expressly regulated.</p> <p>In this respect, alignment with the EU Directive is partial. Kosovo legislation provides practical tools to preserve the value of business operations, but it does not clearly transpose the Directive's requirement to ensure the structured management of confiscated undertakings as legal entities.</p> <p>7. The Agency may ensure the preservation of the value by keeping or selling the</p>
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sequestered asset, in order to replace it with a monetary counter value.	<p>8. In all cases of assets that require special administration of special companies and businesses, or specific assets which require special knowledge in the relevant field, the Agency engages independent administrators of the special field with the objective of the efficient administration and well functioning of this property.</p> <p>9. The administrators as per paragraph 8. of this Article are invited by the Agency through public announcement.. The agency signs a contract with the selected administrator, which sets out the</p>
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mutual rights and obligations and the conditions for the termination of the contract.	<p>10. In some special cases the Agency may require from the Court to leave the sequestered asset with the owner for preservation of the value or use.</p> <p>11. Within ten (10) days from the reception of the sequestered asset into Agency's care, the Agency informs the Court about the reception and the actual location of the asset, general conditions of the asset, specifics and the value of the asset including a copy of the recording of the asset.</p>
	<p>1. Once the Court decision for the</p>

	<p>undertake necessary measures to adequately preserve and secure the confiscated asset in order to preserve its value.</p> <p>4. The Agency may perform the sale of the items or the handing over for use to the Government.</p> <p>5. Within thirty (30) days after receiving the asset under its management, the Agency ensures the technical and financial assessment of the confiscated asset. The assessment comprises an evaluation of the market value of the asset. Except for unique (specific) assets that might require a longer deadline, the Agency may receive the opinion of the experts relating to the value of the asset.</p>

	<p>6. The assessment includes also the opinion on the value of the asset for obligatory sale from the Agency. The opinion on the value of the asset for obligatory sale will include also the calculation of all costs and expenses that might occur if the confiscated asset would not be sold.</p>
	<p>7. Based on its own analysis, the Agency will conclude whether the sale of the asset will be or not economically profitable for the Republic of Kosovo. Within thirty (30) days from the admission of the technical and financial assessment the Agency will decide relating to the system that the state may use for this asset. Once the decision for its</p>

		<p>confiscation is final, the asset becomes irreversibly a state property. In this case, if afterwards illegitimacy or illegality is proved the asset owner has the right to require fair compensation.</p> <ol style="list-style-type: none"> 1. Following the reception of assets, for procedural needs, the Agency performs the appraisal of its market value at the time of the reception of the asset by utilizing services of evaluators employed in the Agency or of court certified evaluators of the Republic of Kosovo. 2. Court certified evaluators from paragraph 1. of this Article, who through public announcements are invited and the
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		<p>Agency shall enter into a contract with certified evaluators, and this regulates mutual rights and duties and contract termination terms.</p> <p>3. The agency may perform an appraisal of the movable and immovable sequestered asset for purposes of leasing it, giving it for use free of charge, or selling that asset.</p> <p>Article 21 Appraisal of the monetary value of sequestered and confiscated assets</p> <p>4. The Agency appraises the received assets according to its current market value at the moment of reception.</p> <p>1. Expenses relating to preservation and maintenance of sequestered and confiscated assets are the burden of the Agency.</p>

	<p>2. The manner of determining expenses for preserving and storing the assets is regulated by secondary legislation which is issued by the Minister of Justice.</p> <p>Article 25</p> <p>Mandatory extermination of sequestrated and confiscated assets</p> <p>1. The sequestrated and confiscated asset which must be destroyed for the protection of the lives and health of humans and animals, for environment protection and for other safety reasons, is destroyed under the supervision of competent bodies, in compliance with the law.</p>

		Article 24 Expenses relating to preservation and maintenance of sequestered and confiscated assets	2. The final decision for the expenses of the destruction is issued by the court after the completion of procedure. 3. The Agency shall bear the expenses of asset destruction until the decision from paragraph 2. of this Article is issued.		
Article 21 [Interlocutory sales]	1. Member States shall ensure that property that is the	Law No. 05/L-049 on the	Article 27 Sale of assets	1. On the proposal of the Agency, the State Prosecutor or	Partially in compliance The EU Directive establishes a clear framework for

	object of a freezing order can be transferred or sold before a final confiscation order in one or more of the following circumstances:	Management of Sequestrated and Confiscated Assets	<p>any other competent body may require from the court a decision to sell an asset that may lose value, or its storage costs exceed its value, or the storage expenses are disproportional with the value of sequestered assets. Such assets will include livestock, and assets which quickly lose value.</p> <p>2. In a case under paragraph 1. of this Article, the Agency may, without public oral auction, sell such assets on the Agency's website through public announcement.</p> <p>(c) the management of the property requires special conditions and expertise which is not readily available.</p> <p>2. Member States shall ensure that the interests of the affected person are taken into account when issuing an order for an interlocutory sale,</p>	<p>interlocutory sale or transfer of frozen property before final confiscation, limited to specific situations such as perishability, rapid depreciation, disproportionate storage costs, or the need for specialised management. It also places strong emphasis on procedural safeguards for the affected person, including notification, the right to be heard (except in urgent cases), consideration of whether the property is easily replaceable, and the possibility for the affected person to request the sale. Proceeds must be secured until a final confiscation decision. Article 27 of the Kosovo Law on the Agency for the Management of Sequestrated and Confiscated Assets covers the same practical scenarios. It allows the court, upon proposal by the Agency and request of the prosecutor, to order the</p>
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	<p>including whether the property to be sold is easily replaceable. With the exception of cases where the affected person has absconded or cannot be located, Member States shall ensure that the affected person is notified and, except in cases of urgency, given the opportunity to be heard before the sale. The affected person shall be given the possibility to request the sale of the property.</p> <p>3. Earnings from interlocutory sales shall be secured until a judicial decision on confiscation is reached.</p>	<p>the Agency preserves the asset until its confiscation is ordered by a Court decision. The Agency may advise the Court about any change relating to the conditions of the asset or its value.</p> <p>4. Monetary proceeds from the sale of sequestered assets from paragraph 1. of this Article are kept in the separate account of the Agency until the Court decision becomes final.</p> <p>5. With the purpose of preserving the value of sequestered assets, the Agency may sell the movable asset either directly or through the appointed natural or legal entity.</p> <p>6. If the movable asset is not sold in two (2) public</p>	<p>sale of sequestered assets that lose value, depreciate quickly, or generate disproportionate storage costs. The law regulates different sale modalities, provides for alternative solutions such as bank guarantees, and allows humanitarian donation or destruction where sale is not feasible.</p> <p>Article 28 ensures that proceeds are deposited in Agency accounts and secured until the confiscation decision becomes final, while Article 29 regulates the post-confiscation use of assets.</p> <p>In substance, Kosovo law is closely aligned with the EU Directive as regards the grounds for early sale and the safeguarding of sale proceeds. However, the alignment is procedural rather than rights-based. Unlike the EU Directive, Kosovo legislation does not explicitly require that</p>
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	auctions, the sale may be implemented through a direct agreement or it according to law.	<p>the affected person be notified, heard, or allowed to request the sale, nor does it expressly require consideration of replaceability. These interests are addressed only indirectly through court involvement and general procedural rules.</p> <p>Overall, Kosovo legislation meets the Directive's functional objectives, but lacks the Directive's explicit and victim/affected-person-centred safeguards for interlocutory sales.</p>
	<p>7. If the sale has not been successful with the direct agreement or it cannot be sold for a period of more than two (2) years, the sequestered and confiscated movable asset may be donated for humanitarian purposes or may be destroyed.</p>	
	<p>8. Manner and procedure of the sale of sequestered immovable asset is regulated with a secondary legislation issued by the Minister of Justice.</p>	
	<p>9. The sale of securities is performed in compliance with provisions which</p>	

	regulate circulation of securities.	
	10. If this law does not foresee it otherwise, the procedure of the sale of confiscated assets applies appropriate provisions of the law which regulate the execution procedure.	
	11. Upon the proposal of the Agency and the request of the prosecutor, the court may grant the Agency that instead of selling the movable asset, it would request from the owner or the other person to deposit as a bank guarantee the monetary sum of at least fifty percent (50%) of the monetary value of the same asset. After the guarantee is deposited, the asset may be handed to the	

guarantee depositor.	<p>1. When the decision for confiscation becomes final, the Agency may sell the asset and the proceeds from the sale of asset are placed in budget of the Republic of Kosovo.</p> <p>2. Following the sale of assets the income generated replaces the value of the sold assets. The Agency informs the Court that made the decision of the result of the sale.</p> <p>Article 28 Procedure after the sale</p> <p>3. The Agency is obliged to manage every amount which is gained from the selling of the assets. 4. The</p>
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	income obtained by the sale is deposited in the bank account of the Agency at the Central Bank of the Republic of Kosovo.	
	<p>1. By proposition of the Ministry of Justice, the Government defines the criteria, measure and manner for the use of the immovable asset and of the economical operators, trade and professional services within the limits of destination, set out by this law. 2. For the issuance of this law the Government is based on the principles of good management of the property, improving the effectiveness of the criminal justice, and of the rehabilitation of the fair compensation.</p>	Article 29 The use of the immovable asset and other assets such as

		economic operators, trade and professional services		
Article 22 [Asset management offices]	<p>1. Each Member State shall set up or designate at least one competent authority to function as an asset management office for the purpose of the management of frozen and confiscated property until the disposal of that property further to a final confiscation order.</p> <p>2. Asset management offices shall have the following tasks:</p> <p>(a) to ensure the efficient management of frozen and confiscated property, either through directly managing frozen and confiscated property or through providing</p>	<p>Law No. 05/L-049 on the Management of Sequestered and Confiscated Assets</p> <p>Article 4 Agency's Functions</p>	<p>Article 4 Agency's Functions</p> <p>1. Within the rights and obligations foreseen by law, the Agency exercises the following functions:</p> <p>1.1 manages sequestered and confiscated assets used in or benefited from the criminal offence including terrorist property, except assets confiscated for the realization of collection of tax obligations;</p> <p>2. Asset management offices shall have the following tasks:</p> <p>(a) to ensure the efficient management of frozen and confiscated property, either through directly managing frozen and confiscated property or through providing</p>	<p>In compliance</p> <p>The EU Directive requires each Member State to establish or designate a dedicated asset management office responsible for the management of frozen and confiscated property until final disposal. This mandate includes efficient asset management, coordination with authorities involved in tracing, freezing and confiscation, and cross-border cooperation, including cooperation with corresponding offices in other Member States.</p> <p>Article 4 of the Kosovo law establishing the Agency for the Management of Sequestered and Confiscated Assets largely meets these requirements. The Agency is mandated to manage sequestered</p>

	<p>support and expertise to other competent authorities responsible for the management of frozen and confiscated property and planning in accordance with Article 20(4);</p> <p>(b) to cooperate with other competent authorities responsible for the tracing and identification, freezing and confiscation of property pursuant to this Directive;</p> <p>(c) to cooperate with other competent authorities responsible for the management of frozen and confiscated property in cross-border cases.</p>	<p>1.3. executes the final court decision, according to the legislation in force, may sell the assets by disbursing the funds collected from the sale into the budget of Kosovo or submitting them for utilization by the Government;</p> <p>1.4. evaluates the value of the sequestered and confiscated asset and also determines the manner of preserving this asset;</p> <p>1.5. preserves the evidence chain for the asset it manages and for court decisions which contain the decision for the sequestered and confiscated asset;</p> <p>1.6. determines the manner of preserving the value of the asset</p>	<p>and confiscated assets, execute temporary and final court orders, preserve asset value, conduct valuations, maintain the chain of custody, sell assets or submit them for government use, manage data through a centralized system, and provide technical advice to prosecutors and courts, including at the pre-sequestration stage. It also participates in international legal assistance, including managing assets upon requests from other states.</p> <p>However, while international cooperation in general is clearly provided for, Kosovo legislation does not explicitly regulate cooperation with other asset recovery offices as institutions. The law refers to cooperation with foreign states and authorities, but it does not yet expressly align with the EU model of direct, office-to-office cooperation between</p>
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		<p>under management;</p> <p>1.7. participates in providing international legal assistance in all cases that involve sequestered and confiscated assets by managing the sequestered and confiscated asset pursuant to a request made by another state;</p> <p>1.8. participates in drafting the state employee training program in relation to sequestration and confiscation of assets obtained through criminal offence;</p> <p>1.9. as needed, assists in executing court decisions for the sequestration and confiscation of assets;</p> <p>1.10. enables the sale of sequestered and confiscated assets according to</p>	<p>Kosovo asset management offices and other AROs. As a result, alignment is strong in operational terms, but not yet explicit with regard to institutionalized cooperation under the EU framework.</p> <p>In the Kosovo context, the Asset Management Office functions within the Asset Recovery Office (ARO) and operates through delegated personnel. While this institutional arrangement supports coordination in practice, it is not expressly regulated as a distinct, stand-alone asset management office with an explicit mandate for structured cooperation with counterpart offices, as envisaged under the EU framework.</p>
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		compliance with the provisions set out by this law;	
CHAPTER V Safeguards	<p>Article 23 [Obligation to inform affected persons]</p> <p>Member States shall ensure that freezing orders referred to in Article 11, confiscation orders referred to in Articles 12 to 16 and sales orders referred to in Article 21 are communicated to the affected person without undue delay. Such orders shall set out the reasons for the measure as well as the rights and legal remedies available to that affected person pursuant to Article 24.</p> <p>Member States may provide for a right for competent authorities to postpone communication of</p>	<p>Code No. 08/L-032 Criminal Procedure Code</p> <p>Article 263 Defendant and Third-Party Rights before Issuing of Final Restraint Order</p> <p>1. Within fifteen (15) days from being served with the application for a final restraint order, the defendant and any third party claiming a legal interest in any specified property detailed in the application for the final restraint order may give evidence to the court to prove that:</p> <ul style="list-style-type: none"> 1.1. the specified property is not identified in the application for the final restraint order; 1.2. the property is not specified property; <p>1.3. the final restraint order is not necessary to preserve the availability of the</p>	<p>In compliance</p> <p>The EU Directive requires that freezing, confiscation, and sale orders be communicated to the affected person without undue delay, that these orders state the reasons for the measure, and that they inform the affected person of available rights and legal remedies, while allowing Member States to postpone notification of freezing orders where immediate communication would jeopardise an ongoing investigation.</p> <p>The Kosovo Criminal Procedure Code (Code No. 08/L-032), together with the Law on Extended Powers on Confiscation of Assets, addresses these safeguards through a</p>

		<p>specified property for future confiscation;</p> <p>1.4. in cases where the instrumentality is owned by a third party and is not a tainted gift, the third party proves:</p> <p>1.4.1. that the instrumentality is owned by the third party; and</p> <p>1.4.2. that the third party did not know or could not have suspected that the asset was an instrumentality.</p> <p>2. The evidence detailed in paragraph 1 of this Article includes any evidence or any relevant document.</p>	<p>detailed and largely rights-oriented procedural framework.</p> <p>Kosovo law places the emphasis not only on notification after an order is issued, but also on prior involvement of the affected person.</p> <p>Before a final restraint order is issued, the defendant and any third party with a legal interest must be served with the prosecutor's application and are granted a defined period to submit evidence and contest the identification of the property, its classification as specified property, and the necessity of the restraint (Article 263 CPC; Articles 11–12 of the Law on Extended Powers).</p>
		<p>Final restraint orders under both the Criminal Procedure Code and the Law on Extended Powers must be reasoned, must identify the affected property, list all persons with a potential legal interest,</p> <p>1. For each specified property detailed in the application by the state prosecutor for a final restraint order, the court</p>	

		<p>Article 264 Issuing of Final Restraint Order</p> <p>issues a final restraint order, and orders temporary measures for securing temporarily sequestered property, if the state prosecutor demonstrates with articulable evidence that:</p> <ol style="list-style-type: none"> 1.1. the specified property has been identified in the application for the final restraint order; 1.2. there is a grounded suspicion that the property is specified property; 1.3. that the final restraint order is necessary to preserve the availability of the specified property for future confiscation including preventing the decrease in the value of the specified property; and <p>1.4. the state prosecutor complied with</p>	<p>and must be formally served on the defendant and third parties, explicitly informing them of their right to challenge the measure (Articles 265 CPC, Article 13 of the Law on Extended Powers). Similar procedural guarantees apply to additional restraint orders issued during the proceedings or after a final judgment.</p> <p>Unlike the EU Directive, Kosovo legislation does not expressly regulate a formal postponement of notification of freezing measures for investigative reasons. Instead, investigative interests are protected through the use of temporary restraint orders issued by the prosecutor, followed by prompt judicial review and adversarial proceedings. While this achieves a comparable practical effect, it reflects a different legislative approach.</p>
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		<p>Article 261 paragraph 2 of this Code.</p> <p>2. If the defendant or third party has proved the conditions detailed in paragraph 1 of Article 263 of this Code for any specified property in the application of the state prosecutor, the court does not issue a final restraint order for that specified property and the specified property is released from the temporary restraint order, and returned to the owner as set forth in Article 110 paragraph 13 and Article 113 of this Code, unless:</p> <p>2.1. the specified property is needed for evidence, as set forth in Article 110 paragraph 15 of this Code, in which situation it will be transferred to the</p>	<p>Overall, Kosovo's framework is largely aligned with the EU Directive and, in some respects, goes further by ensuring early notification, reasoned decisions, and meaningful opportunities for affected persons to be heard before final restraint measures are imposed.</p>
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	<p>police to maintain under Article 110 of this Code until the conclusion of the criminal proceedings, and then disposed of pursuant to the Articles on the disposition of evidence after the conclusion of a criminal proceeding; or</p> <p>2.2. the specified asset is subject to automatic confiscation as provided in Article 276 of this Code.</p> <p>3. If the state prosecutor has requested the sale of specified property pursuant to Article 262 of this Code as a temporary measure, the court must order the sale of the specified property if the state prosecutor has demonstrated the need for this</p>	

	<p>4. The temporary restraint order remains in force until a decision of the court on the application for a final restraint order is issued. 5. The court decides on the application for a final restraint order within thirty (30) days of the application being submitted. 6. The court serves the final restraint order on the Agency for Management of the Sequestrated and Confiscated Assets, which executes it within fifteen (15) days of being served with the order.</p> <p>1.The final restraint order: 1.1. describes the specified property</p>
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		<p>included in the final restraint order;</p> <p>1.2. describes the articulable evidence which demonstrates the grounded suspicion detailed in Article 261 of this Code, and the necessity for the final restraint order;</p> <p>1.3. orders the recipient of the order to comply with the terms of the order;</p> <p>1.4. details the temporary measures to secure temporarily sequestrated property;</p> <p>1.5. details all persons that may have an interest in the specified property;</p> <p>1.6. states the date and time of issuance of the order;</p> <p>1.7. is served on the state prosecutor, defendant and any third party named in the order; and</p> <p>1.8. if applicable, contains reasoning</p>
		Article 265 Final Restraint Order

	<p>as to why the application for issuance of the order regarding a particular item of specified property was rejected.</p> <p>2. A final restraint order has the following effect:</p> <p>2.1. any bank or financial institution which receives the final restraint order complies with the order and immediately prevents any further activity from occurring with the bank account or any other asset at the bank described in the order which decreases the amount of monies in the bank account, or decreases the value of the specified property;</p> <p>2.2. any other party which receives the final restraint order complies with the terms of the order.</p>

	<p>1. Following the issuing of a temporary restraint order a state prosecutor may:</p> <p>1.1. at any time during the investigation after the indictment has been filed and until the judgment becomes final, exercise the power detailed in Article 260 of this Code to issue a further temporary restraint order to include additional specified property;</p> <p>1.2. at any time after the judgment becomes final, exercise the power detailed in Article 260 of this Code to issue a further temporary restraint order to include additional specified property that may be included in an application by the state prosecutor pursuant to Article 275 of this Code.</p>

	<p>2. Following the issuance of a further temporary restraint order, the provisions of Articles 260-263 of this Code apply and the state prosecutor submits an application for a final restraint order in accordance with Article 261 of this Code.</p> <p>Article 266 Temporary Restraint Order for Additional Specified Property</p>	<p>Upon receipt of an application by the state prosecutor for a further final restraint order under Article 261 of this Code, the Court complies with Articles 264 and 265 of this Code.</p> <p>1. For each item of property detailed in the application by the State</p>

		<p>Prosecutor for a final restraint order, the Courts shall issue a final restraint order if the State Prosecutor demonstrates with articulable evidence for item of property that:</p> <ul style="list-style-type: none"> 1.1. the property has been identified in the application for the final restraint order; 1.2. the grounded suspicion defined in paragraph 4. of Article 8 of this Law; 1.3. the necessity detailed in subparagraph 5.3 of Article 8 of this Law; and 1.4. the prosecutor has acted in compliance with paragraph 2. of Article 9 of this Law. <p>2. Notwithstanding paragraph 1. of this Article, if the defendant or any third party has proved on the balance of probabilities the conditions detailed</p>

	<p>in paragraph 1. of Article 11 of this Law for any item of property detailed in the application of the State Prosecutor, the Court shall not issue a final restraint order for that item of property, and the property shall be released from the temporary restraint order and returned to the owner of the property, unless the property is subject to automatic confiscation as provided in the relevant Article of the Criminal Procedure Code of the Republic of Kosovo.</p>	<p>3. If the application for a final restraint order includes temporary seized property, the Court shall decide whether:</p> <ul style="list-style-type: none"> 3.1. the State Prosecutor has proved the necessity detailed in
	<p>Article 267 Final Restraint Order – Additional Specified Property</p>	<p>Article 12 Issuance of Final Restraint Order</p> <p>Law No. 06/L-087 of Extended Powers on Confiscation of Assets</p>

sub-paragraph 5.3 of Article 8 of this Law:	<p>3.2. the temporary measures that are required in relation to that temporary seized property;</p> <p>3.3. if the State Prosecutor has requested the sale of temporary seized property pursuant to subparagraphs 5.1 and 7.1 of Article 10 of this Law respectively, the Court shall order sale of the temporary seized property if evidence has been submitted demonstrating the conditions detailed in paragraphs 4. and 6. of Article 10 of this Law.</p> <p>4. The temporary restraint order shall remain in force until a decision of the Court for the application for a final restraint order is issued.</p>
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		<p>5. The Court shall decide on the application for a final restraint order within thirty (30) days of the date when the application was submitted.</p> <p>Article 13 Final Restraint Order</p> <p>1. The final restraint order, should:</p> <ol style="list-style-type: none"> 1.1. describe the property that is included in the final restraint order; 1.2. describe the articulable evidence which demonstrates the grounded suspicion defined in paragraph 4. of Article 8 of this Law and necessity for final restraint order; 1.3. order the recipient of the order to fulfill the terms of the order; 1.4. describe all persons that may have an interest in the property;

	<p>1.5. specify date and time of issuance of the order;</p> <p>1.6. be sent to the State Prosecutor, defendant and any third party named in the order;</p> <p>1.7. describe the temporary measures to secure temporary seized property;</p> <p>1.8. if applicable, contain reasoning as to why the application for issuance of the order regarding a particular item of property was rejected.</p>
	<p>2. A final restraint order shall have the following effect:</p> <p>2.1. any bank or financial institution which receives the final restraint order shall act in compliance with the order and prevent any further activity from occurring with the bank account or</p>

	<p>with any other property described in the order which decreases the amount of monies in the bank account, or decreases the value of the specified property;</p> <p>and</p> <p>2.2. any other party which receives the final restraint order shall comply with the terms of the order.</p> <p>3. The final restraint order may include property that is situated in a state or territory outside the Republic of Kosovo.</p> <p>4. The final restraint order shall remain in force until varied or discharged by further order issued by the competent Court.</p> <p>5. Final restraint order states: "The property listed in the attached restraint order is</p>	

restricted and you are not allowed to deal with it. If you intend to challenge the restriction of this property, you must file a complaint in accordance with respective provisions of the Law".	<p>Article 14 Temporary Restraint Order for Additional Property</p> <p>1. Following the issuing of a temporary restraint order, at any stage during the investigation, after the indictment has been filed, during the main trial, and following the conclusion of the main trial within the same time limit detailed in Article 4 of this Law, if the conditions in Article 8 of this Law are met, a State Prosecutor may</p>
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	<p>issue a temporary restraint order for additional property of the defendant as defined in Article 3 sub-paragraph 1.5 of this Law.</p> <p>2. Following the issuing of a further temporary restraint order, the provisions of Articles 9 and 11 of this Law shall apply.</p> <p>Article 15 Final Restraint Order for Additional Property</p> <p>Upon receipt of an application by the State Prosecutor for final restraint order determined in Article 14 of this Law, the Court shall act in compliance with the requirements of Articles 12 and 13 of this Law.</p>			The EU Directive requires that persons affected by freezing and confiscation measures have an effective remedy and a fair trial, including full defence
Article 24 [Legal remedies]	<p>1. Member States shall ensure that persons affected by freezing orders pursuant to Article 11 and confiscation orders pursuant to</p> <p>Code No. 08/L-032 Criminal Procedure Code</p> <p>Article 263 Defendant and Third-Party Rights before Issuing of Final Restraint Order</p>	<p>1. Within fifteen (15) days from being served with the application for a final restraint order, the defendant and any third party</p> <p>In compliance</p>		

	<p>Articles 12 to 16 have the right to an effective remedy and to a fair trial in order to uphold their rights.</p> <p>2. Member States shall ensure that rights of defence, including the right of access to the file, the right to be heard on issues of law and fact and, where relevant, the right to interpretation and translation, are guaranteed to affected persons that are suspects or accused persons or to persons affected by confiscation pursuant to Article 16.</p> <p>Member States may provide that other affected persons also have the rights referred to in the first subparagraph.</p> <p>Member States shall provide that such other affected persons have the right of access to the file and</p> <p>claiming a legal interest in any specified property detailed in the application for the final restraint order may give evidence to the court to prove that:</p> <ul style="list-style-type: none"> 1.1. the specified property is not identified in the application for the final restraint order; 1.2. the property is not specified property; 1.3. the final restraint order is not necessary to preserve the availability of the specified property for future confiscation; 1.4. in cases where the instrumentality is owned by a third party and is not a tainted gift, the third party proves: <ul style="list-style-type: none"> 1.4.1. that the instrumentality is owned by the third party; and 1.4.2. that the third party did not know or could not have <p>rights, access to a lawyer, access to the case file to the extent necessary, the right to be heard on facts and law, and the right to challenge freezing, confiscation, and interlocutory sale orders before a court. These guarantees apply not only to suspects or accused persons, but also—at least to a minimum extent—to other affected persons, including third parties, who must be able to assert ownership or other property rights. The Kosovo Criminal Procedure Code reflects these requirements in a structured and largely compliant manner. Kosovo law provides affected persons with early and direct procedural standing in restraint proceedings. Before a final restraint order is issued, both the defendant and any third party claiming a legal interest are formally served with the prosecutor's application and are granted a</p>
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		suspected that the asset was an instrumentality.	defined period to submit evidence and contest the measure. They may challenge the identification of the property, its legal qualification as specified property, and the necessity of the restraint for future confiscation. This goes directly to the Directive's requirement for the right to be heard on issues of fact and law.
the right to be heard on issues of law and fact, as well as any other procedural rights which are necessary to effectively exercise their right to an effective remedy. The right of access to the file may be limited to the documents related to the freezing or confiscation measure provided that the affected persons have access to the documents necessary to exercise their right to an effective remedy.	2. The evidence detailed in paragraph 1 of this Article includes any evidence or any relevant document.	1. For each specified property detailed in the application by the state prosecutor for a final restraint order, the court issues a final restraint order, and orders temporary measures for securing temporarily sequestered property, if the state prosecutor demonstrates with articulable evidence that:	Article 264 Issuing of Final Restraint Order 3. Member States shall provide for the effective possibility for the person whose property is affected to challenge the freezing order pursuant to Article 11 before a court, in accordance with procedures provided for in national law. Where the freezing order has been issued by a

	<p>competent authority other than a judicial authority, national law may provide that such an order is first to be submitted for validation or review to a judicial authority before it can be challenged before a court.</p> <p>4. Where the suspected or accused person has absconded, Member States shall take all reasonable steps to ensure an effective possibility to exercise the right to challenge the confiscation order and shall require that the person concerned be summoned to the confiscation proceedings or that reasonable efforts be made to make that person aware of such proceedings.</p> <p>5. Member States shall provide for the effective possibility for the person whose</p>	<p>1.2. there is a grounded suspicion that the property is specified property;</p> <p>1.3. that the final restraint order is necessary to preserve the availability of the specified property for future confiscation including preventing the decrease in the value of the specified property; and</p> <p>1.4. the state prosecutor complied with Article 261 paragraph 2 of this Code.</p> <p>2. If the defendant or third party has proved the conditions detailed in paragraph 1 of Article 263 of this Code for any specified property in the application of the state prosecutor, the court does not issue a final restraint</p> <p>Third-party rights are expressly protected. Third parties may assert ownership, deny knowledge of the criminal use of property, and seek exclusion of their assets from restraint or confiscation, which aligns with the Directive's requirement that third parties be able to claim title or other property rights, including in cases of indirect confiscation. While the Criminal Procedure Code provisions quoted focus primarily on restraint measures, the same procedural logic extends to confiscation decisions, which are issued by courts, reasoned, appealable, and subject to adversarial proceedings. The right to legal representation is embedded in Kosovo's general criminal procedure framework and applies throughout confiscation-related proceedings, satisfying the Directive's</p>
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	<p>property is affected to challenge the confiscation order pursuant to Articles 12 to 16, including the relevant circumstances of the case and available evidence on which the findings are based, before a court, in accordance with procedures provided for in national law.</p> <p>6. Member States shall provide for the effective possibility for an affected person to challenge an order for an interlocutory sale pursuant to Article 21 and shall grant the affected person all procedural rights necessary to exercise the right to an effective remedy. Member States shall provide for the possibility that a court can suspend the execution of such sales order, if otherwise there</p>	<p>order for that specified property and the specified property is released from the temporary restraint order, and returned to the owner as set forth in Article 110 paragraph 13 and Article 113 of this Code, unless: 2.1. the specified property is needed for evidence, as set forth in Article 110 paragraph 15 of this Code, in which situation it will be transferred to the police to maintain under Article 110 of this Code until the conclusion of the criminal proceedings, and then disposed of pursuant to the Articles on the disposition of evidence after the conclusion of a criminal proceeding; or 2.2. the specified asset is subject to automatic confiscation as</p>	<p>requirement for access to a lawyer.</p> <p>Overall, Kosovo's framework is substantively aligned with the EU Directive. In practice, it often goes beyond minimum EU standards by ensuring early participation of affected persons, clear evidentiary thresholds, judicial oversight at each stage, and defined appeal mechanisms.</p> <p>The main difference lies not in substance but in structure: Kosovo emphasizes pre-decision adversarial safeguards, while the Directive formulates guarantees primarily around post-order remedies.</p>
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	would be irreparable harm to the affected person.	<p>7. Third parties shall be entitled to claim title of ownership or other property rights, including in the cases referred to in Article 13.</p> <p>8. Persons affected by the measures provided for in this Directive shall have the right of access to a lawyer throughout the freezing and confiscation proceedings. The persons concerned shall be informed of that right.</p>	<p>provided in Article 276 of this Code.</p> <p>3. If the state prosecutor has requested the sale of specified property pursuant to Article 262 of this Code as a temporary measure, the court must order the sale of the specified property if the state prosecutor has demonstrated the need for this temporary measure.</p> <p>4. The temporary restraint order remains in force until a decision of the court on the application for a final restraint order is issued.</p> <p>5. The court decides on the application for a final restraint order within thirty (30) days of the application being submitted.</p>
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6. The court serves the final restraint order on the Agency for Management of the Sequestrated and Confiscated Assets, which executes it within fifteen (15) days of being served with the order.	<p>1. The state prosecutor, defendant and any third party named in the final restraint order may file an appeal against the issuance or denial of the order within fifteen (15) days of being served with the written order.</p> <p>2. The appeal does not stay the execution of the order. Provisions of Chapter XXI of this Code apply mutatis mutandis.</p>

		<p>3. The only grounds for an appeal by the defendant or a third party pursuant to paragraph 1 of this Article are:</p> <ul style="list-style-type: none"> 3.1. the state prosecutor has not demonstrated the grounded suspicion detailed in Article 260 paragraph 1 of this Code; 3.2. the state prosecutor has not described the necessity for the temporary restraint order as detailed in Article 260 sub-paragraph 3.2 of this Code; or 3.3. in the case of specified property that is an instrumentality of a criminal offense owned by a third party and is not a tainted gift, the third party has proved that he owns the specified instrumentality and did not know or could not have reasonably suspected that the

	<p>property was used as an instrumentality.</p> <p>4. The only grounds for an appeal by the state prosecutor pursuant to paragraph 1 of this Article are:</p> <p>4.1. the state prosecutor has demonstrated the grounded suspicion detailed in Article 260 paragraph 1 of this Code;</p> <p>4.2. the state prosecutor has described the necessity for the temporary restraint order as detailed in Article 260 sub-paragraph 3.2 of this Code; and</p> <p>4.3. in the case of specified property that is an instrumentality of a criminal offense owned by a third party and is not a tainted gift, the third party has not proved that he owns the specified instrumentality and</p>	

		did not know or could not have reasonably suspected that the property was to be used as an instrumentality.	
CHAPTER VI Asset Recovery Strategic Framework	<p>Article 25 [National strategy on asset recovery]</p> <p>1. Member States shall by 24 May 2027 adopt a national strategy on asset recovery and update it at regular intervals of no longer than five years.</p> <p>2. The strategy referred to in paragraph 1 shall include:</p> <ul style="list-style-type: none"> (a) elements concerning the priorities of national policy in this area, and the objectives and measures to achieve them; (b) the role and responsibilities of the competent 	<p>N/A</p> <p>.</p> <p>The EU Article requires a national strategy on asset recovery and confiscation, including objectives, measures, coordination, monitoring and reporting.</p>	<p>Not in compliance</p> <p>Kosovo may address parts of this through broader strategies, but a dedicated asset recovery strategy with clear governance and indicators would be needed for full alignment.</p>

authorities, including arrangements for coordination and cooperation among them;	(c) resources; (d) training; (e) measures to be taken, where applicable, on the use of confiscated assets for public interest or social purposes; (f) activities to be undertaken on cooperation with third countries; (g) arrangements allowing for regular evaluation of results.	3. Member States shall communicate their strategies, and any updates of their strategies, to the Commission within three months from their adoption.

				Not in compliance	The Directive requires adequate human, financial and technical resources for competent authorities and asset recovery structures, including access to tools and training. Kosovo law establishes institutions but does not set enforceable minimum resource requirements; resourcing depends on annual budgeting and administrative decisions.		
Article 26 [Resources]	Member States shall ensure that asset recovery offices and asset management offices performing tasks pursuant to this Directive have appropriately qualified staff and appropriate financial, technical and technological resources necessary for the effective performance of their functions related to the implementation of this Directive. Without prejudice to judicial independence and differences in the organisation of the judiciary across the Union, Member States shall ensure that specialised training and the exchange of best practices is available to staff involved in asset identification, tracing and recovery and confiscation.						
Article 27 [Efficient]	1. For the purpose of managing frozen and	Law No. 05/L-049 on	Article 14 Provision and	1. Any natural or legal person whose	Partially in compliance	The EU Directive requires Member States	

management of frozen and confiscated property]	<p>the Management of Sequestered and Confiscated Assets</p> <p>Member States shall ensure that asset management offices, and where appropriate asset recovery offices, and other competent authorities performing tasks pursuant to this Directive are able to swiftly obtain information on frozen and confiscated property that is to be managed under this Directive. For that purpose, Member States shall establish efficient tools of management of the frozen or confiscated property, such as one central register or other registers of property frozen and confiscated pursuant to this Directive.</p> <p>2. For the purposes of paragraph 1, Member States shall ensure that it is possible to obtain information regarding the</p>	<p>Exchange of information</p> <p>asset is sequestered, or third party whether natural or legal persons, has the right to request to be informed about that sequestered asset that is under Agency's management. Such request shall be addressed to the competent Court, which may order the Agency about the type of information that can be given to the requesting party.</p>	<p>to ensure that asset management offices have fast and reliable access to comprehensive information on frozen and confiscated property. This includes the establishment of efficient management tools, such as a central register or equivalent system, covering identification of the property, its value over time, ownership (including beneficial ownership, where available), and the reference to the related criminal proceedings. The Directive also places strong emphasis on traceability, auditability, data retention rules, and data protection, including the identification of the authority and official entering data and the designation of a responsible data controller.</p> <p>Kosovo's legal framework addresses these issues partially</p>
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	<p>following:</p> <ul style="list-style-type: none"> (a) the property that is the object of a freezing or confiscation order and which is to be managed pursuant to Article 20(3) until its disposal further to a final confiscation order, including details that enable the identification of the property; (b) the estimated or actual value, where appropriate, of the property at the moment of the freezing, confiscation and disposal; (c) the owner of the property, including the beneficial owner, where such information is available; 	<p>3. If the Agency, during the management of an asset, discovers that such asset is used, directly or indirectly in a criminal offence or if during its management it finds other evidence which link that asset with the criminal offence or other criminal offences, it shall deliver such information immediately to the competent prosecutor.</p> <p>4. Where a competent authority in the Republic of Kosovo has information in its possession that would assist the Agency in the performance of its functions under this Law it shall transmit such information to the Agency notwithstanding any rule of confidentiality. The</p> <p>and in a more functional than systemic way. Under the Law on the Agency for the Management of Sequestered and Confiscated Assets, the Agency is entitled to receive information from other public authorities whenever such information is necessary for the performance of its functions, notwithstanding confidentiality rules. The law also explicitly allows the Agency to enter into memoranda of understanding to regulate information exchange and requires the transmission of information to the prosecutor when new criminal links are identified during asset management. These provisions to some degree align with the Directive's objective of ensuring effective information flow between competent authorities, including for investigative and prosecutorial purposes.</p>
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	<p>(d) the national file reference of the proceeding related to the property.</p> <p>3. Where Member States establish a register of frozen and confiscated property pursuant to paragraph 1, they shall ensure that authorities with access to the register are able to search and obtain information on the name of the authority entering the information in the register and on the unique user identifier of the official who entered the information in the register.</p> <p>4. Where Member States establish a register of frozen and confiscated property pursuant to paragraph 1 of this Article, they shall ensure that</p>	<p>Agency may enter into Memoranda of Understanding to govern such exchanges of information.</p> <p>1. Where a request is received in the Republic of Kosovo from another country in respect of assets, and the Courts in Kosovo have accepted the request and assets forming the subject of the request have been transferred to the Agency for management, the Agency will have responsibility for those assets as if the case had originated in the Republic of Kosovo.</p> <p>2. International cooperation in managing with sequestered and confiscated assets is implemented based on the international accord. 3. If the</p>	<p>However, Kosovo legislation does not expressly establish a central register of frozen and confiscated property, nor does it define in detail the minimum dataset to be recorded, such as historical valuation data, beneficial ownership information, or standardized case references, as envisaged by the Directive. While the Agency does maintain internal records and operates under strict confidentiality and data protection obligations, these arrangements are not framed as a dedicated, legally defined registry with explicit rules on data retention periods, audit trials, or user identification, as required under the EU framework.</p> <p>International cooperation is well covered in Kosovo law. The Agency is clearly mandated to manage assets subject to</p>
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	<p>the information referred to in paragraph 2 of this Article is retained for as long as is necessary for the purposes of keeping a record and overview of the property frozen, confiscated or under management, and no longer than the date of disposal, or for the purposes of providing annual statistics as referred to in Article 28.</p> <p>5. Where Member States establish a register of frozen and confiscated property pursuant to paragraph 1, Member States shall ensure that any personal data stored in the register can be accessed and used for the purposes of freezing, confiscation and the management of instrumentalities, proceeds or property which is or might become the object of a confiscation order,</p>	<p>international accord is not established or some matters are not regulated with the international accord, the international cooperation is implemented based on corresponding legislation of the Republic of Kosovo</p>	<p>international requests and to cooperate with foreign authorities under international agreements or, where these are absent, under domestic law. This is broadly consistent with the Directive's cross-border management logic, although the Directive goes further in integrating such cooperation into a single information management architecture.</p> <p>In short, Kosovo law ensures access to information and inter-institutional exchange for asset management purposes, including international cases, but it falls short of the Directive's more prescriptive approach on centralized asset registers, standardized data fields, traceability of data entries, and formal data-governance structures.</p> <p>Addressing these gaps would mainly require regulatory and technical</p>
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			upgrades rather than a fundamental change in legal or institutional mandates.
	<p>in accordance with the applicable data protection rules.</p> <p>6. Where Member States establish a register of frozen and confiscated property pursuant to paragraph 1, Member States shall ensure that appropriate technical and organisational measures are in place to ensure the security of the data contained in the registers of frozen and confiscated property and shall designate the competent authority or authorities responsible for the management of the registers and for performing the tasks of the controller as defined in the applicable data protection rules.</p>		
Article 28 [Statistics]	Member States shall regularly collect from the relevant authorities and	<p>Law No. 05/L-049 on the Management</p> <p>Article 11 The Report on the Work of the Agency</p>	<p>1. Once a year, the Agency is required to submit to the</p> <p>Partially in compliance</p> <p>The EU Directive requires Member States to systematically collect, maintain, and</p>

	<p>maintain comprehensive statistics in order to review the effectiveness of their confiscation systems. The statistics collected shall be sent to the Commission each year by 31 December of the following year and shall include:</p> <ul style="list-style-type: none"> (a) the number of freezing orders executed; (b) the number of confiscation orders executed; (c) the estimated value of property frozen with a view to possible subsequent confiscation at the time of freezing; (d) the estimated value of property recovered at the time of confiscation; 	<p>of Sequestered and Confiscated Assets</p> <p>Ministry of Justice the work report.</p> <p>2. By a request from the court, prosecutor's office or other competent authority or by its own initiative, the Agency reports or informs on the actions relating to a concrete case or group of cases of sequestration or confiscation of assets, including the statistical reporting with the purpose to analyse the work of the judiciary or to draft strategies in the field of rule of law with a direct or indirect impact in the sequestration and confiscation matters. Statistical reporting should represent clearly the number and type of sequestered and confiscated assets.</p> <p>[...]</p>	<p>review detailed statistics on asset freezing, confiscation, cross-border execution, asset values over time, interlocutory sales, and the social reuse of confiscated property.</p> <p>Kosovo law provides for regular reporting, but with a narrower scope and lower level of standardisation.</p> <p>The Law on the Agency for the Management of Sequestered and Confiscated Assets requires the Agency to submit an annual report to the Ministry of Justice, and allows ad hoc statistical reporting to courts, prosecutors, or other authorities, mainly to support judicial analysis or policy planning. These reports must clearly indicate the number and type of sequestered and confiscated assets, but the law does not define a fixed set of indicators comparable to those required by the EU</p>
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	(e) the number of requests for freezing orders to be executed in another Member State;	KPC Regulation No. 01/2024 on the Asset Recovery Office	Article 7 Responsibilities of the Head of the Office 3. The Head of the [ARO] reports in writing every three (3) months to the Chief State Prosecutor regarding the cases that the Office has assisted the prosecutors or the data it has shared with other states.	Directive, such as asset values at freezing versus confiscation, types of confiscation, interlocutory sales, or reuse for social purposes.
	(f) the number of requests for confiscation orders to be executed in another Member State;		(g) the value or estimated value of the property recovered following execution in another Member State;	In parallel, the Asset Recovery Office reports quarterly to the Chief State Prosecutor , focusing on operational activity, assistance provided to prosecutors, and information exchange with other states. This reporting supports prosecutorial oversight but is operational rather than systemic , and it does not aim to measure the overall performance of the confiscation system. Overall, Kosovo has basic reporting and statistical practices in place , but they are fragmented and institution-specific . The framework does not yet ensure the comprehensive, harmonised, and

		centrally aggregated statistics required by the EU Directive to evaluate effectiveness, support cross-border comparability, or track asset values and outcomes across the full confiscation lifecycle.	
CHAPTER VII Cooperation	Article 29 [Cooperation network on asset recovery and confiscation]	1. The Commission shall establish a cooperation network on asset recovery and confiscation to facilitate cooperation among asset recovery offices and asset management offices and with Europol in relation to the implementation of this Directive, and to advise the Commission and enable the exchange of best practices in	Not in compliance The Directive establishes an EU-level cooperation network. Kosovo is not an EU Member State; however, Kosovo has a legal framework for international cooperation and institutional contact points. Further alignment would relate to structured participation in EU/European cooperation mechanisms where

	<p>relation to the implementation of this Directive.</p> <p>2. The Commission may invite representatives from Eurojust, the EPPO and, where appropriate, the Anti-Money Laundering Authority to participate in meetings of the network referred to in paragraph 1.</p>		possible, and formalised domestic coordination for cross-border asset recovery.
Article 30 [Cooperation with Union bodies and agencies]	<p>1. Asset recovery offices of Member States shall, within their respective competences and in accordance with the applicable legal framework, closely cooperate with the EPPO for the purposes of facilitating the identification of instrumentalities, proceeds or property that is or might become the object of a freezing or confiscation order in proceedings in criminal matters,</p>	<p>Law No. 05/L-049 On the Management of Sequestered and Confiscated Assets</p>	<p>Article 15 The International Cooperation</p> <p>1. Where a request is received in the Republic of Kosovo from another country in respect of assets, and the Courts in Kosovo have accepted the request and assets forming the subject of the request have been transferred to the Agency for management, the Agency will have responsibility for those assets as if the case had originated in the Republic of Kosovo.</p> <p>The EU Directive establishes a clear and structured cooperation framework between asset recovery offices, asset management offices, and EU bodies—specifically the EPPO, Europol, and Eurojust. This cooperation is proactive and operational, aimed at facilitating the identification, tracing, freezing, confiscation, and management of assets, including in ongoing criminal proceedings and cross-border cases. The Directive presumes</p>

	<p>concerning criminal offences falling within the competence of the Asset recovery offices and asset management offices shall cooperate with Europol and Eurojust, in accordance with their areas of competence, for the purposes of facilitating the identification of instrumentalities, proceeds or property that is or might become the object of a freezing or confiscation order issued by a competent authority in the course of proceedings in criminal matters, to facilitate the management of frozen and confiscated assets.</p>	<p>2. International cooperation in managing with sequestered and confiscated assets is implemented based on the international accord.</p> <p>3. If the international accord is not established or some matters are not regulated with the international accord, the international cooperation is implemented based on corresponding legislation of the Republic of Kosovo.</p> <p>standing channels of cooperation within an integrated EU system, rather than cooperation triggered only by formal requests.</p> <p>Kosovo legislation regulates international cooperation in a more traditional and reactive manner. The Law on the Management of Sequestered and Confiscated Assets provides that, once a foreign request is accepted by Kosovo courts, the Agency manages the assets as if the case were domestic. Cooperation is based primarily on international agreements, or, in their absence, on general domestic legislation. While this framework allows Kosovo authorities to cooperate with foreign counterparts, it does not explicitly provide for direct, structured, or ongoing cooperation with bodies equivalent to EPPO, Europol, or Eurojust, nor does it define a role for the</p>
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	Asset Recovery Office or Asset Management Agency in such cooperation beyond case-by-case requests. In substance, Kosovo law permits international cooperation, but it does not yet reflect the institutionalised, proactive, and network-based cooperation model required by the EU Directive. The absence of explicit provisions on cooperation with EU justice and law-enforcement bodies, and the reliance on court-accepted requests and international accords, indicate partial alignment rather than functional equivalence.	In relation to asset recovery, Kosovo legislation does not contain any explicit provision requiring or regulating cooperation between the Asset Recovery Office (ARO) and its counterparts in third countries. The
Article 31 [Cooperation with third countries]	1. Member States shall ensure that asset recovery offices cooperate, within the international legal framework, with their counterparts in third countries to the greatest extent possible, and subject	KPC Regulation No. 01/2024 on the Asset Recovery Office

	<p>to the applicable legal framework on data protection, for the purposes of performing the tasks pursuant to Article 5.</p> <p>2. Member States shall ensure that asset management offices cooperate, within the international legal framework, with their counterparts in third countries to the greatest extent possible, and subject to the applicable legal framework on data protection, for the purposes of performing the tasks pursuant to Article 22.</p>	<p>Law No. 05/L-049 On the Management of Sequestered and Confiscated Assets</p>	<p>Article 15 The International Cooperation</p>	<p>1. Where a request is received in the Republic of Kosovo from another country in respect of assets, and the Courts in Kosovo have accepted the request and assets forming the subject of the request have been transferred to the Agency for management, the Agency will have responsibility for those assets as if the case had originated in the Republic of Kosovo.</p> <p>2. International cooperation in managing with sequestered and confiscated assets is implemented based on the international accord.</p> <p>3. If the international accord is not established or some matters are not regulated with the international accord, the international</p>	<p>legal framework does not define such cooperation as a task of the ARO, nor does it establish modalities for information exchange or operational cooperation beyond general mutual legal assistance mechanisms. On the other hand, for the management of confiscated assets, Kosovo law does provide a legal basis for international cooperation. Article 15 of the Law on the Management of Sequestered and Confiscated Assets regulates cooperation with foreign authorities once a request has been accepted by Kosovo courts and assets have been transferred for management. This framework allows the Agency to manage foreign assets as if the case had originated in Kosovo and foresees cooperation based on international agreements or, in their absence, domestic legislation.</p>
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		<p>cooperation is implemented based on corresponding legislation of the Republic of Kosovo.</p> <p>Accordingly, there is a gap in Kosovo's framework with respect to international cooperation by the ARO, while cooperation in the field of asset management is regulated, albeit in a reactive and request-based manner, rather than as a standing operational function.</p>



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