

AD 55/26

LIMITE

CONF-ME 19

ACCESSION DOCUMENT

Subject: EUROPEAN UNION COMMON POSITION
- Chapter 29: Customs Union

EUROPEAN UNION COMMON POSITION

Negotiating Chapter 29: Customs union

This position of the European Union is based on its general position for the Accession Conference with Montenegro (AD 23/12 CONF-ME 2/12) and is subject to the negotiating principles endorsed therein, in particular:

- any view expressed by either party on a chapter of the negotiations will in no way prejudice the position which may be taken on other chapters;
- agreements - even partial agreements - reached during the course of the negotiations on chapters to be examined successively may not be considered as final until an overall agreement has been established;
- the requirements set out in points 24, 28, 41 and 44 of the Negotiating Framework.

The EU encourages Montenegro to continue the process of alignment with the EU *acquis*, noting that additional *acquis* may enter into force before accession, to ensure its effective implementation and enforcement, and develop already before accession, policies, and instruments as close as possible to those of the EU.

The EU notes that Montenegro, in its negotiating positions AD 15/14 REV 2 CONF-ME 10 and AD 11/26 CONF-ME 10, accepts the *acquis* under chapter 29 as in force on 16 April 2026, and that it declares that it will be ready to implement it by the date of its accession to the European Union.

The EU recalls that it considers it necessary to include, *inter alia*, provisions on the following items in the Accession Treaty with Montenegro:

- a provision ensuring continued validity after accession of proofs of origin issued before accession in the framework of preferential agreements concluded by Montenegro with third countries. This measure is necessary to maintain and respect the legal certainty and confidence of the operators;
- provisions concerning customs warehousing, inward processing and temporary admission. Such provisions are necessary in order to specify the conditions under which these procedures shall be discharged;
- provisions concerning the remission, recovery and repayment of duties. Such provisions are necessary for the proper management of the European Union's own resources.

Where the provisions in question refer to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast), including its implementing and delegated acts, such references shall be construed as references to the new Union Customs Code, once applicable.

The EU considers that it should be stipulated in the Act of Accession that the Council, acting by qualified majority on a proposal from the Commission and after consulting the European Parliament may make the adaptations to the provisions of the Act of Accession relating to the customs union which may prove necessary as a result of a modification in Union's rules. Such adaptations may be made already before the date of accession.

Customs legislation

The EU takes note that since the opening of the negotiations of this chapter in 2014, Montenegro has continuously aligned its national customs legislation with the EU customs *acquis*.

The EU notes that the Customs Law of Montenegro is generally aligned with the Union Customs Code, and the corresponding secondary legislation, as well as with the EU *acquis* on mutual administrative assistance. The Customs Law and relevant national regulations and rulebooks include provisions on general customs rules and procedures, customs status and transit, customs valuation, customs classification and tariff, rules of origin, customs risk management and security aspects, including the Authorised Economic Operator (AEO) programme, which are generally aligned with the corresponding provisions in the Union Customs Code.

Furthermore, in the area of customs classification and tariff, the EU welcomes the annual amendments of the Law on Customs tariff to ensure that the Montenegrin legislation is continuously aligned with the annual amendments of Council Regulation No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

The EU takes note that, in the area of duty relief, Montenegro's legislation is largely aligned with the EU *acquis*. The EU expects that by date of accession, Montenegro will align its rules on exemptions related to the import of beer in the personal luggage of travellers, to the EU rules. The EU points out that national exemptions which are not allowed in the EU must cease to apply by the date of Montenegro's accession to the EU.

The EU welcomes Montenegro's plan to adopt a new Law on Single Window which will provide the legal basis for the implementation of the EU *acquis* on the Single Window Environment for Customs as well as its strengthened regulatory provisions on Free Zones aimed at enhancing control mechanisms within free zones, reinforcing customs supervision, transparency and compliance with international standards.

The EU also welcomes the ratifications by Montenegro of the Convention on a Common Transit Procedure (CTC) and the Convention on the Simplification of Formalities in Trade in Goods (SAD) and its accession to these Conventions on 1 November 2025.

With regard to the customs enforcement of intellectual property rights, the EU welcomes Montenegro's alignment with the EU *acquis*.

With regard to the customs control of cultural goods, the EU notes that Montenegro is largely aligned with the EU *acquis*. The EU invites Montenegro to adopt the Law on the implementation of Council Regulation (EC) No. 116/2009, Implementing Regulation No. 1081/2012, Council Regulation No. 2019/880 and Implementing Regulation No 2021/1079 as soon as possible.

With regard to control of cash by customs, the Montenegrin legal framework regulating the control of the cross-border movement of cash is still to be aligned with the EU *acquis*. The EU urges Montenegro to fully align its legislation on cash control with the EU *acquis*.

The EU notes that Montenegro's legal framework on the customs control of drug precursors is generally aligned with the EU *acquis* and expects Montenegro to complete the alignment by the date of accession.

The EU takes note of the good progress achieved and of Montenegro's commitment to apply the full EU *acquis* in Chapter 29 and transpose any changes to that *acquis* into its legislation by the date of accession. The EU recalls that the EU customs legislation will be directly applicable in Montenegro as of the date of accession and that Montenegro should take appropriate steps with a view to abolishing or amending, as appropriate, any provision in relevant bilateral agreements that may not be compatible with the EU *acquis*, as of the date of accession.

The EU invites Montenegro to keep it regularly informed of the developments and steps undertaken as regards further alignment of its customs legislation to the EU *acquis*.

The EU notes that the adoption of the above-described legislative provisions fulfils the requirements of the first closing benchmark set in document AD 33/14 CONF 27.

Administrative and organisational capacity

The EU takes note of Montenegro's commitment to be ready to provide for a uniform and effective application of the customs *acquis* upon accession. The EU expects Montenegro to deliver on its commitments to improve its implementation capacity in customs by the date of accession.

Administrative organisation

The EU takes note of the progress made by the Montenegrin Customs Administration in strengthening its capacity to effectively implement and enforce the customs legislation.

The EU welcomes the adoption of a Rulebook on internal organisation and job classification in October 2025, setting out the organisation structure as well as the number and classification of the job positions within the Customs Administration. The EU notes that Montenegro adopted in October 2024 a comprehensive Business Strategy and Action Plan for the Customs Administration for the period 2024-2026, which it has been consistently implementing. In August 2025, the Human Resources Management Strategy for the period 2025-2026 as well as a Training Strategy were adopted.

The EU further takes note of the well-functioning Internal Control Department of the Customs Administration and encourages it to continue its work independently. The EU welcomes the proactive approach of the Customs Administration to implement measures to prevent corruption and ensure a high level of integrity.

The EU welcomes the adoption of the Law on Free Zones extending the powers of customs to control and supervise goods in the free zones and encourages Montenegro to ensure the full implementation without delay.

The EU invites Montenegro to continue reinforcing its administrative capacity to effectively implement and enforce the EU *acquis* in this chapter. The EU welcomes Montenegro's commitments to strengthen its capacities in customs to be able to cope with larger trade volumes, to fulfil its responsibilities for the collection of EU own resources as well as to ensure an equivalent level of control of goods crossing the EU external borders after Montenegro's accession to the EU. The EU reminds Montenegro that it is essential to reinforce its implementation and digital capacities in customs as Montenegro will be responsible for the customs procedures and controls of goods entering the EU Customs Union and, consequently, the Single Market as of the date of accession.

The EU therefore welcomes the strong commitments by Montenegro to take measures until accession to further improve the capacity of the Customs Administration in the areas of human resources, training, customs control equipment, performance measurement, modernisation of customs procedures and the clearance processes, improvement of customs control and enforcement capacity to effectively implement the *acquis*.

The EU expects Montenegro to keep it regularly informed of the developments and steps undertaken in this respect. The EU notes that Montenegro has prepared several action plans with concrete milestones and deliverables to strengthen its implementation capacity. The European Commission will closely monitor the implementation of these action plans. In particular, the EU expects that Montenegro increases the number of customs officials (including IT specialists) by not less than 40 full time officials annually (equivalent to 10% of its current numbers) by the date of accession. The EU underlines that as of the date of accession, the Montenegrin Customs Administration will have to manage and control Montenegro's borders in the interest of the EU citizens and trade operators, which will then be the external borders of the Union.

The EU notes that the above-described actions fulfil the requirements of the second closing benchmark set in document AD 33/14 CONF 27.

Digital customs environment

The EU underlines that accession to the EU requires that customs procedures are fully digitalised and that digital systems used by the Customs Administration of Montenegro are interconnected with the EU digital customs environment.

The EU positively assesses Montenegro's implementation of the New Computerised Transit System (NCTS) Phase 6 and the improvements of its national customs information systems with additional functionalities in the area of customs declaration and customs decisions processing, automated risk management and processing of advance data on maritime and postal traffic.

The EU acknowledges that Montenegro has adopted ambitious plans to develop all digital customs systems that must be available in Montenegro to be able to implement the EU customs *acquis* in a digital environment fully aligned with EU standards and requirements by the date of accession and has ensured the required budgetary resources. Notably, the EU notes that Montenegro adopted a national programme for the development, testing and entry into operation of 11 national components of the EU digital Customs systems, donated by the Financial Administration of the Republic of Slovenia, as well as of the Automated Export System (AES) and Import Control System 2 (ICS2).

The EU calls on Montenegro to adopt a more detailed national implementation programme, including concrete and achievable timelines, milestones and deliverables for each project phase, provide for a robust system to monitor the interim milestones, and establish a governance framework that facilitates open discussions with internal and external stakeholders. Accordingly, the EU calls on Montenegro to set up an adequate governance scheme involving different departments as well as senior management to manage and monitor the required digital implementation and address any identified risks. Furthermore, the EU invites Montenegro to build up and maintain within the Customs Administration capacity to manage the projects from the business and IT side (human resources within the Customs Administration) and ensure uninterrupted external contractors' support as well as foster effective cooperation and coordination with the Commission services. In addition, the EU calls on Montenegro to develop and put in place a transition and training strategy for customs officers and economic operators, while allocating and ensuring resources for the continuous development and maintenance of the systems in line with evolutions in the EU digital customs environment.

Therefore, the EU urges Montenegro to significantly strengthen, ahead of accession, its efforts to develop, test and deploy nationally the digital systems required for digitalisation of the customs procedures, ensuring automated risk management and proper controls of the goods flows, and safeguarding the EU's external borders.

The EU stresses the importance for Montenegro to take adequate actions to meet the above-mentioned requirements as integration of Montenegro into the EU Customs Union as of the date of accession will only be possible if the Customs Administration has implemented all the required EU digital systems. This includes aligning its national digital customs environment with EU standards and requirements to ensure connectivity and interoperability, as well as enabling the connection of relevant businesses to the EU's digital customs environment. In addition, Montenegro must ensure that access and use of the EU central customs systems, including integration into the national processes and systems, is implemented.

The EU invites Montenegro to provide regular information on the implementation of required EU digital systems in their national customs environment. The Commission will assist and closely monitor Montenegro's progress in carrying out its customs' digital implementation programme.

The EU strongly emphasizes that for Montenegro to be able to participate in the Single Market and Customs Union, it will need to be able to implement the relevant customs legislation and all necessary EU customs IT systems aimed at applying the customs framework effectively, by the date of accession. Montenegro must be able to deliver on customs legislation and IT systems by the date of accession, otherwise it would create a high risk that the country be used as an entry point to circumvent the rules of the Customs Union. To prevent such risk, the EU will closely monitor Montenegro's proper and timely implementation of the development and functionalities of the customs IT systems until accession, and, in this context, Montenegro should provide the Commission with progress reports every six months from the date of closure of this chapter. On this basis, the Commission will use regular assessments of Montenegro's progress towards complying with the requirements of the Customs Union up to the accession.

The EU notes that the abovementioned actions fulfil the requirements of the third closing benchmark set in document AD 33/14 CONF 27.

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In view of the above considerations, the EU notes that, at this stage, this chapter does not require further negotiations.

Monitoring of progress in the alignment with and implementation of the *acquis* will continue throughout the negotiations. The EU underlines that it will devote particular attention to monitoring all specific issues mentioned above with a view to ensuring Montenegro's administrative capacity, full legal alignment with the *acquis* in all sectors covered by this chapter, as well as effective implementation and enforcement. Particular consideration needs to be given to the links between the present chapter and other negotiation chapters. A final assessment of the conformity of Montenegro's legislation with the *acquis* and of its implementation capacity can only be made at a later stage of the negotiations. In addition to all the information the EU may require for the negotiations in this chapter and which is to be provided to the Conference, the EU invites Montenegro to provide regularly detailed written information to the Stabilisation and Association Council on progress in the implementation of the *acquis* and in the strengthening of its administrative capacity.

In view of all the above considerations, the EU will, if necessary, return to this chapter at an appropriate moment.

The EU notes that Montenegro, in its negotiating positions AD 15/14 REV 2 CONF-ME 10 and AD 11/26 CONF-ME 10, accepts the *acquis* under chapter 29 as in force on 16 April 2026. The EU furthermore notes that Montenegro declares that it will continue the alignment process with the *acquis* and that it will be ready to implement it by the time of its accession to the European Union.

Furthermore, the EU recalls that there may be new *acquis* between 16 April 2026 and the conclusion of the negotiations.