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Subject: EUROPEAN UNION COMMON POSITION
- Cluster 3: Competitiveness and inclusive growth

ACCESSION NEGOTIATIONS

Republic of Moldova

EU COMMON POSITION

(following Moldova's Negotiating Position AD 31/26 CONF-MD 6)

Negotiating Cluster: 3

Competitiveness and inclusive growth

Including chapters 10 - Digital transformation and media, 16 - Taxation, 17 - Economic and monetary policy, 19 - Social policy and employment, 20 - Enterprise and industrial policy, 25 - Science and research, 26 - Education and culture, 29 - Customs union

This position of the European Union is based on its general position for the Accession conference with Moldova (AD 11/24 CONF-MD 2), and is subject to the negotiating principles endorsed therein, in particular:

- any view expressed by either Moldova or the EU on a specific chapter of the negotiations will in no way prejudice the position which may be taken on other chapters;
- agreements reached in the course of negotiations on specific chapters, even partial ones, may not be considered as final until an overall agreement has been reached for all chapters;

as well as to the requirements set out in points 5, 12, 42, 49, 50, 51 and 52 of the Negotiating Framework.

The EU encourages Moldova to continue the process of alignment with the EU *acquis* and its effective implementation and enforcement, and in general to develop already before accession, policies, and instruments as close as possible to those of the EU.

The EU notes that Moldova, in its position AD 31/26 CONF-MD 6 accepts the EU *acquis* under Cluster 3 as in force on 7 October 2026 and declares that it will be ready to implement it by the date of its accession to the European Union, except for areas in chapters 10 and 16, where Moldova requested transition periods as set out below.

As an overall response to Moldova's requests for transitional periods and derogations, the EU recalls its general negotiating position that transitional measures are exceptional, limited in time and scope, and accompanied by a plan with clearly defined stages for the application of the EU *acquis*. They must not involve amendments to the rules or policies of the EU, disrupt their proper functioning, or lead to significant distortion of competition in the internal market.

1. Chapter 10 – Digital transformation and media

The EU welcomes Moldova's well-structured **institutional set-up** and high level of **legal alignment**. The EU notes Moldova's progress in the field of digital transformation, in particular regarding the digitalisation of public services. The EU invites Moldova to ensure a robust monitoring mechanism to track the progress made as part of its National Digital Transformation Strategy, based on the indicators of the EU Digital Economy and Society Index (DESI). The EU positively notes Moldova's new law on cybersecurity, partially aligning to the NIS2 Directive¹.

The EU notes that Moldova is partially aligned with the EU *acquis* in the area of **electronic communications and information technologies**. The EU welcomes Moldova's efforts in aligning with the European Electronic Communications Code² through its draft Law on electronic communications, at the same time the EU is encouraging Moldova to make further progress also on the transposition of the Open Internet Regulation³ and the Gigabit Infrastructure Act⁴. The EU welcomes Moldova's alignment with the EU roaming *acquis*, which enabled its accession to the Roam Like at Home area on 1 January 2026. The EU underlines that Moldova should ensure full alignment with the EU *acquis* on geo-blocking⁵ and other forms of discrimination based on customers' nationality, place of residence or place of establishment within the internal market. In addition, the EU encourages Moldova to implement the 5G Cybersecurity Toolbox measures (through all the necessary bylaws) and align with the UHF Decision⁶.

The EU notes that Moldova is partially aligned with the EU *acquis* in the field of **digital services**. The EU encourages Moldova to continue efforts to fully align with the EU *acquis* in this field.

¹ Directive (EU) 2022/2555

² Directive (EU) 2018/1972

³ Regulation (EU) 2015/2120

⁴ Regulation (EU) 2024/1309

⁵ Regulation (EU) 2018/302

⁶ Decision (EU) 2017/899

The EU notes Moldova's partial alignment with the EU *acquis* in the field of **data**. The EU invites Moldova to strengthen its efforts to align with EU *acquis* in the field, in particular with the Data Act and the Data Governance Act.

The EU notes Moldova's partial alignment with the EU *acquis* on **digital trust and cybersecurity**. The EU encourages Moldova to progress towards full alignment with the EU Digital Identity Framework regulation, and to align with the EU 5G cybersecurity toolbox.

The EU notes Moldova's partial level of alignment with the EU *acquis* in the area of **audiovisual media services**. The EU notes that Moldova's plans are in line with the EU policy frameworks. The EU encourages Moldova to continue its legislative and institutional reform efforts in the areas of journalists' protection, media regulator independence, ownership transparency, and regulation of state advertising. In addition, the EU encourages Moldova to strengthen the administrative capacity of its regulatory bodies so as to effectively implement and enforce the Audio-Visual Code. The EU invites Moldova to make full use of the Digital Europe Programme.

The EU notes that Moldova is not aligned with the EU *acquis* on **semiconductors**. The EU encourages Moldova to take the necessary steps towards alignment.

The EU notes that Moldova is not aligned with the EU *acquis* on **artificial intelligence**. The EU encourages Moldova to take the necessary steps towards alignment. The EU welcomes that Moldova has in place a legal and strategic framework for **fighting corruption in the area of digital transformation**. The EU invites Moldova to reinforce capacity and improve enforcement. It also needs to align appointment procedures for regulatory institutions with EU standards.

The EU takes note of Moldova's requests for transitional periods for the *acquis* on this chapter. In particular:

- a. Moldova requests a transitional period of 6-year transitional period from the date of accession or by 31 December 2035 for the full implementation of the Cyber Resilience Act (CRA).

The EU notes the information submitted in support of the request. The EU proposes to return to this request at a later stage of accession negotiations. In the meantime, the EU remains available to support Moldova in its efforts towards CRA compliance.

- b. The EU notes that, following the alignment with the relevant *acquis* to implementation of the EU 5G Toolbox by December 2027, Moldova requests a transitional period for phasing out high-risk supplier equipment from existing networks, based on a study that was carried out in the period 2025-2026.

The EU proposes to return to the request after the study's results have been presented.

- c. The EU also notes that Moldova may request additional transitional periods for the AI Act, Data Act, Data Governance Act, and Chips Act.

The EU proposes to return to these requests at a later stage of accession negotiations. In the meantime, the EU invites Moldova to advance on legal alignment.

2. Chapter 16 – Taxation

The EU notes that Moldova's legal framework is partially aligned with the EU *acquis* on value-added tax (VAT). The EU invites Moldova to bring its national VAT legislation in line with the EU *acquis*, notably by revising the VAT exemptions, the definition of taxable persons, the rules on the place of supply of services, the scope of exemptions and zero-rated transactions the deductions, the mandatory special schemes, the application of reduced VAT rates, and by establishing an effective VAT refund system, as well as by strengthening the VAT administration system. Moldova should present (by the end of 2026) an action plan to align with *acquis* based on a systemic cost-benefit evaluation of fiscal incentives that serve strategic investment goals and those that undermine revenue collection and/or distort competition.

The EU underlines that Moldova should align its legislation with the EU *acquis* on car taxation, the raising of capital and excise duties on energy products; tobacco and alcohol. This includes adopting and implementing a calendar on gradual alignment with the EU excise duty rates on alcohol, tobacco and energy products.

The EU takes note of Moldova's request for transitional periods for complying with the VAT *acquis* and recalls that any deviation from the EU's VAT system in respect of taxable supplies and rates could have an effect on the Union's own resources, for which the basis of assessment would have to be adjusted in accordance with the relevant *acquis*.

In particular, Moldova requests the following transitional periods from the **VAT *acquis***:

- a. A transitional period of **four years** from the date of accession with regard to the application of VAT exemptions, without right of deduction on the sale and lease of land and residential property. Moldova deems this request necessary in order to avoid market distortions and prevent a sudden increase in real estate prices, which could negatively affect housing affordability and market stability. Moldova argues, the proposed transitional arrangement would provide the necessary time to apply mitigation mechanisms for potential price increases and to offset the impact on real purchasing power level.

The EU invites Moldova to explore the possibility of reduced rates as an alternative to an exemption. The EU considers that the objectives justifying the request can be achieved by developing measures that are in line with the EU's VAT *acquis*. The EU recalls that the VAT Directive already provides certain exemptions related to buildings and the land on which they stand and related to land that has not been built upon. The qualification of the land or building determines the applicable VAT treatment. The EU takes note of the aim of protecting social housing and other categories. However, the EU considers that no derogation is needed to achieve this purpose in view of Article 98, paragraph 2, point a), and Annex III, point (10) of Directive 2006/112/EC, which establish reduced rates for the real estate sector as part of social policy. The EU therefore considers that no additional transitional arrangements are needed as the VAT Directive provides the necessary flexibility.

- b. A transitional period of **ten years** from the date of accession with regard to the application of VAT on **utilities and electricity supply for residential use**. In order to facilitate a smooth transition and to provide sufficient time for the government to implement targeted support for vulnerable households, a transitional period for VAT exemptions is requested up to 2037. Moldova deems this request necessary to allow the population's purchasing power to gradually adjust. Additionally, to further mitigate the economic and social impact of rising utility costs, Moldova would apply a phased introduction of a reduced 5 percent VAT rate for utilities over a three-year period, from 2037 to 2039. Under this plan, a new utility type will be subject to the reduced VAT rate each year.

The EU considers that the objectives justifying the request can be achieved by developing measures that are in line with the EU VAT *acquis*. The EU considers that a request for a VAT exemption until 2037 is not necessary in view of Article 98 paragraph 2, point a), and Annex III points (2), (18) and (22) of Directive 2006/112/EC, which provide for reduced rates for utilities and electricity and water supply. The EU therefore invites Moldova to explore the possibility to apply reduced rates as an alternative to an exemption (which might lead to distortions of competition) and implement a calendar to achieve gradual alignment with the EU minima without delay. In addition, the EU reminds that under the Energy Taxation Directive the Commission may authorise any Member State to introduce further exemptions or reductions for specific policy considerations. The EU invites Moldova to review its proposed calendar for alignment with the *acquis* taking into account these considerations.

- b. A transitional period of **five years** from the date of accession with regard to the application of VAT exemptions for **agricultural inputs and equipment**. During this period, Moldova will maintain existing exemptions in order to support the agricultural sector in adapting to the fiscal and market conditions of the EU internal market. Moldova explains this measure is essential to ensure the modernisation of the agricultural sector, the reduction of production costs for primary producers, and the strengthening of competitiveness in rural areas. The transitional period will allow for a gradual alignment with the VAT Directive 2006/112/CE while safeguarding the socio-economic sustainability of Moldova's agricultural economy.

The EU considers that the objectives justifying the request can be achieved by developing measures that are in line with the EU VAT *acquis*. The EU invites Moldova to reconsider its request and consider alternative policy measures to support the agricultural sector, in particular, through its flat-rate compensation percentages under the common flat-rate scheme for farmers, which would be aligned with the VAT Directive.

Overall, in view of the reasons put forward above, the EU invites Moldova to reconsider its transitional period requests (a) to (c) related to the VAT *acquis*.

Moldova also requests the following transitional period from the **excise *acquis***:

- c. A transitional period of **five years** from the date of accession with regard to the gradual increase of the excise duty rate for diesel in order to reach the EU minimum level of taxation applicable for motor fuels of EUR 330 per 1,000 liters, as established under the Energy Taxation Directive 2003/96/EC.

The EU takes note of the request. The EU considers that Moldova's proposed calendar for alignment with the *acquis* should be reviewed in the light of possible cross border effects of such lower rates before the EU can take a position on this request. The EU invites Moldova to implement a calendar to achieve gradual alignment with the EU minima in a timely manner and proposes to return to the request after such calendar has been revised.

Moldova also requests the following transitional periods from the **direct taxation *acquis*** namely from Council Directive (EU) 2022/2523 in relation to the special tax regimes under its Free Economic Zones (FEZ) and IT parks:

- a. A transitional period of **five years** from the date of accession with regard to phasing out of the Free Economic Zones (FEZ) tax regime. This transitional period would impact a total of 52 economic operators allowing them to conclude their existing operations as planned and as legally agreed with the Government.

- b. A transitional period of **six years** from the date of accession with regard to phasing out of the IT Park tax regime. Moldova explains this tax regime was intended as a one-off approach applicable for a limited time period, from 2016 until the end of 2035. It deems the transition period necessary to be able to achieve the 10 intended economic outcomes aimed for by the implementation of this preferential tax regime.

The EU takes note of the request. The EU requests Moldova to provide more information regarding the applicable tax regimes in the FEZ and the IT Park to enable a future consultation of the Code of Conduct Group (Business Taxation) to assess the relevant tax regimes and clarify that the provisions do not constitute harmful preferential tax regimes or tax features of general application within the scope of the Code of Conduct. In addition, the EU requests further information regarding the number of ultimate parent entities (UPEs) within the meaning of Article 3 of Council Directive (EU) 2022/2523 to ascertain whether Moldova can possibly elect for a delayed application of the income inclusion rule (IIR) and undertaxed profit rule (UTPR). The EU stresses the fact that as a candidate country, Moldova is required to bring arrangements on the Free Economic Zones (FEZ) and IT Parks in compliance with the EU *acquis*.

The EU recalls that in the area of direct taxation, the legislation remains to be fully aligned with the EU *acquis*, including the Merger and acquisition Directive⁷, the Parent-Subsidiary Directive⁸, the Interest & Royalties Directive⁹, the Anti-Tax Avoidance Directive (ATAD)¹⁰, the Pillar 2 Directive¹¹, the Dispute Resolution Mechanism (DRM) Directive¹². The EU underlines that all tax subjects exercising their free movement rights under the Treaty on the Functioning of the European Union need to be treated equally, and any national tax legislation which discriminates non-resident taxpayers in comparison to resident taxpayers needs to be abolished upon accession.

⁷ Council Directive 2009/133/EC

⁸ Council Directive 2011/96/EU

⁹ Council Directive 2003/49/EC

¹⁰ Council Directive 2016/1164/EU

¹¹ Council Directive 2022/2523/EU

¹² Council Directive 2017/1852/EU

The EU notes that Moldova's tax system has a low level of alignment on administrative cooperation and taxation and is moderately prepared in digitalisation. The EU underlines the need for Moldova to ensure adequate administrative capacity and the integrity of the Tax Administration. The EU recalls the need for Moldova to strengthen efforts to achieve interconnection and interoperability with EU tax IT systems.

The EU welcomes that Moldova has in place the structures and tools to prevent corruption in the tax system. The EU stresses the importance to continue preventing and prosecuting corruption cases related to taxation. The EU further encourages Moldova to reinforce the monitoring systems for corruption cases related to taxation and to reinforce the capacity of law enforcement institutions to investigate and prosecute these cases.

Chapter 17 – Economic and monetary policy

The EU welcomes that, regarding monetary policy, Moldova has a high level of alignment with the EU *acquis* on the prohibition of privileged access of the public sector to financial institutions. The EU notes that Moldova's legislation is partially aligned with the EU *acquis* on central bank independence and on the prohibition of monetary financing of the public sector. The EU invites Moldova to take the necessary steps to ensure full compliance with the functional, institutional, personal and financial independence of the central bank. The EU underlines the need for Moldova to increase efforts to ensure that the objectives of the National Bank of Moldova (NBM) are aligned with the EU *acquis*, and to guarantee the full personal independence of the NBM's governor, and of the NBM's decision-making bodies, and that Moldova also takes steps to exclude governmental or parliamentary interference over the NBM's bodies and members. The EU recalls that Moldova needs to ensure that the NBM fully complies with the monetary financing prohibition and the prohibition of privileged access.

As foreseen in the Negotiating Framework, after accession Moldova will not immediately become part of the euro area and Eurosystem.

The EU welcomes that, regarding economic policy, Moldova has made progress in strengthening its fiscal governance. The EU notes Moldova's partial alignment of national legislation with the EU *acquis* on **macroeconomic** forecasts, accounting and statistics, numerical fiscal rules, medium-term budgetary frameworks, independent fiscal institutions, transparency of general government finances, and the macroeconomic imbalance procedure. The EU stresses that further efforts are needed to improve Moldova's public accounting system and government finance statistics, to establish an independent fiscal institution, and to strengthen its macroeconomic and budgetary forecasting process through an integrated forecasting framework, and to strengthen its medium-term budgetary framework. The EU highlights that further efforts will be needed to secure the timeliness and quality of all relevant data under the macroeconomic imbalance procedure. The EU underlines the need for Moldova to align its budget legislation and practices with the requirements set in the EU *acquis* on national budgetary frameworks.

The EU welcomes that Moldova has in place a legislative and institutional framework to **fight corruption** in economic and monetary policy. The EU invites Moldova to make progress in its implementation and in the prevention of corruption and the integrity of public officials.

Chapter 19 – Social policy and employment

The EU notes Moldova's partial alignment with the **European Pillar of Social Rights**. The EU notes that Moldova is committed to the EU policy and principles guiding its social and employment policies. The EU invites Moldova to work toward further alignment with the European Pillar of Social Rights, including through the adoption of new strategies, data collection tools, and ensuring that all available instruments are used to promote the implementation and achievement of the Pillar's objectives.

The EU notes that Moldova is partially aligned with the EU *acquis* on **labour law**¹³ and encourages Moldova to further align with it. Further alignment is needed in the areas of information, consultation and participation of workers, working conditions, working time and labour law in transport while alignment with the EU *acquis* on transfer of undertakings needs to be completed. Moldova will need to align with the EU *acquis* on posting of workers. The EU underlines the need for Moldova to strengthen administrative capacities for enforcement and inspection, aligning with international labour standards.

The EU notes that Moldova intends to conduct an impact assessment to determine the start date for the implementation of Directive 2008/94/EC related to the protection of employees in the event of the insolvency of their employer.

The EU notes Moldova's partial alignment with the EU *acquis* on **health and safety at work**. The EU also notes that further alignment with the EU *acquis* on health and safety at work is needed, including with the Framework Directive, the personal protective equipment directive, the temporary or mobile construction sites directive, the surface and underground mineral-extracting industries directive, the mineral-extracting industries through drilling directive, as well as directives covering specific risks including chemical, biological, and physical agents, such as the exposure to vibration directive, the sharp injuries in the hospital and healthcare sector directive, the artificial optical radiation directive, the chemical agents directive, asbestos at work directive and the carcinogens, mutagens or reprotoxic substances directive. Alignment with the manual handling of loads directive, workplace directive, the explosive atmosphere directive, the exposure to noise directive, the electromagnetic fields directive, the fourth list of indicative occupational exposure limit values directive and the fifth list of indicative occupational exposure limit values directive needs to be completed. The EU also recalls that Moldova needs to align with the Directives on work on board fishing vessels and medical treatment on board vessels. Moldova needs to ensure incorporating in national legislation also the updates brought to EU OSH Directives. The EU notes that Moldova has a partial level of preparation regarding the institutional aspects of health and safety at work. It needs to strengthen institutional capacities for enforcement and inspection, aligning with international labour standards.

¹³ For the assessment on the EU *acquis* on working conditions, working time and posting of workers in the field of road transport, see EU position on Cluster 4, Chapter 14 (Transport)

The EU notes that Moldova has a basic institutional and legal framework for **social dialogue** in place. The EU underlines the need for Moldova to strengthen its institutional framework in line with EU standards and practices on social dialogue, enhance both bipartite and tripartite social dialogue and ensure capacity building for social partners.

The EU notes that regarding **employment policy**, Moldova is partially aligned with the EU *acquis* on the general framework for employment policies, social economy and just transition, as well as on employment support schemes and youth employment. The EU recalls the need to further strengthen active labour market measures and employment support schemes, especially for youth, long-term unemployed and vulnerable groups, including workers with disabilities. Moldova should also strengthen its institutional capacity to deliver these measures. In addition, the National Employment Agency should be strengthened and enabled to respond to structural shifts in labour demand.

Regarding just transition, the EU recalls that Moldova needs to ensure a whole-of-society and whole-of-government approach when implementing the EU 2030 and most importantly, 2050 climate mitigation and adaptation, as well as emission cutting commitments, with particular attention to the distributional impact of the transition towards climate neutrality on the most vulnerable population groups, leaving no one behind.

The EU notes that Moldova is partially aligned with the EU *acquis* on institutional aspects of **social protection and social inclusion**. The EU also notes that Moldova is partially aligned with the EU policy on long-term care, and child protection and care. The EU invites Moldova to strengthen the social protection system and improve access to it, in particular by improving the adequacy, coverage and targeting of social benefits, with a focus on children, low-income households and persons with disabilities, and by implementing comprehensive strategies on poverty reduction and social inclusion. The EU also invites Moldova to make progress in deinstitutionalisation and to further promote independent living of persons with disabilities, including older persons with disabilities and children with disabilities, in line with EU principles on community-based services and the rights of the child and further develop its childcare services. The EU invites Moldova to ensure equitable and affordable access to high-quality long-term care services for all in need, alongside support for informal carers.

The EU notes that Moldova is partially aligned with the EU *acquis* on **non-discrimination**, and on equal treatment between women and men in employment and social policy. The EU invites Moldova to further align its legislation with the EU *acquis* and take measures to address these issues, inter alia the gender pay gap and the underrepresentation of women in male-dominated sectors. The EU invites Moldova to ensure implementation of the relevant measures and to ensure effective equality between women and men in employment and social policy.

The EU notes that Moldova's institutional and legislative framework is partially aligned with the EU *acquis* on the **European Social Fund**. The EU invites Moldova to enhance capacities within state bodies to ensure their readiness to manage the ESF.

The EU notes that Moldova has in place measures and programmes to **fight against corruption in the social and employment field** and stresses that implementation and effectiveness of such measures should be ensured, together with enhanced cooperation among law enforcement agencies. Further alignment with the EU *acquis* on whistleblower protection is needed, alongside steps to enhance integrity in labour inspections and accountability in labour inspections. The Commission invites the Moldovan authorities to prioritise the implementation of anti-corruption safeguards and oversight mechanisms, notably by strengthening the administrative capacities in all relevant institutions.

Chapter 20 – Enterprise and industrial policy

The EU notes that Moldova is partially aligned with **horizontal aspects of EU industrial policy**, in particular on digitalisation, green transition, and resilience. The EU invites Moldova to continue pursuing alignment with these horizontal aspects, notably in the areas of decarbonisation and economic security. The EU encourages the country to continue its efforts in promoting social entrepreneurship and corporate social responsibility.

The EU underlines Moldova's extensive strategic industrial approach, targeting investment and regional sector-specific development. The EU invites Moldova to strengthen the internationalisation of SMEs and clusters through their increased participation in EU programmes. The EU notes that, in the field of **enterprise policy and instruments**, Moldova is partially aligned with the EU SME policy and instruments. The country has demonstrated the existence of a coherent SME policy framework and strategy. The EU underlines that Moldova needs to review its SME definition. The EU invites Moldova to explore the opportunities within the Single Market Programme, including initiatives on cluster cooperation, the Enterprise Europe Network, and the Erasmus for Young Entrepreneurs. The EU further invites Moldova to ensure full alignment with the EU *acquis* on late payments, since the proposal for an EU Regulation builds upon the Late Payment Directive.

The EU notes Moldova's partial alignment with the EU *acquis* on specific industrial initiatives. The EU invites Moldova to further enhance sustainability, notably in tourism, textiles, and construction, as well as data governance and data collection in tourism. The EU also invites Moldova to step up efforts, especially in sectors where further alignment with the EU *acquis* is required, including construction, mining, critical raw materials, defence, and the steel industry.

The EU welcomes that Moldova has institutions and strategies in place to fight corruption in the field of industry and enterprise. The EU invites Moldova to continue efforts in the fight against corruption, particularly through the integration of business integrity into national strategies and regional platforms.

Chapter 25 – Science and research

The EU welcomes that regarding **research and innovation policy**, Moldova is fully associated with the flagship Horizon Europe Framework Programme for Research and Innovation and is on a good path towards further increasing its participation in the Framework Programme. However, the EU invites Moldova to increase private sector participation in the programme, especially that of innovative SMEs.

The EU welcomes that Moldova is progressing well towards its integration into the European Research Area and should continue its active participation in relevant ERA fora and actions. The EU invites Moldova to continue strengthening its capacities to further integrate into the European Research Area, including the existence of a comprehensive national institutional framework with a clear distribution of responsibilities, as well as adequate staffing. The EU further invites Moldova to gradually increase the level of investment in research and innovation, including increased public funding.

The EU encourages Moldova to continue its work to implement the Smart Specialisation Strategy and the National Development Strategy to enhance its research and innovation ecosystem.

The EU recalls that Moldova should improve the performance in the European Innovation Scoreboard (EIS).

The EU welcomes that Moldova has a legal and institutional framework to **fight corruption in the area of research and science**. The EU stresses that Moldova needs to reinforce the framework and its effectiveness through the systematic collection and analysis of corruption-related statistics, improved detection, and sanctioning mechanisms, and to continue regular monitoring to ensure an effective implementation in the field of research and innovation.

Chapter 26 – Education and culture

The EU notes Moldova's partial alignment with the EU *acquis* on education and training. The EU welcomes Moldova's interest in associating to Erasmus+. The EU underlines the need for Moldova to maintain a sufficient budget for education in line with its ambitions and targets. The EU invites Moldova to undertake further efforts regarding data collection, the use of the Education Management Information System for policymaking, ensuring full interoperability across education sub-sectors, and regular public reporting. The EU underlines the need for Moldova to make further efforts to ensure access to and sustainability of early childhood education and care, and to ensure continued, inclusive and affordable access to quality education and care for all children, including in rural and underserved areas. The EU invites Moldova to make further efforts to implement competency-based education, support teachers and trainers with adequate tools and training to effectively provide high-quality learning, and to strengthen digital skills.

The EU further invites Moldova, in the field of higher education, to fully implement the Bologna key commitments and to align with the Tirana and Rome Communiqués, particularly regarding the social dimension and academic values. The EU recalls that Moldova has to make sufficient progress in reaching the targets as established under the European Higher Education Area, and to put in place a monitoring system that reliably tracks them.

The EU notes Moldova's partial alignment with the EU *acquis* on **Vocational Education and Training** (VET) and skills for employability and lifelong learning. The EU underlines the need for Moldova to ensure sufficient resources for the optimisation of the VET system in line with the needs of the labour market, to improve participation of girls and vulnerable groups, including capacity building and increasing the number and improving the quality of VET teachers. The EU invites Moldova to reinforce coordination of lifelong learning and to expand opportunities thereof. The EU invites Moldova also to promote the uptake of micro-credentials and to consider initiating individual learning accounts. The EU welcomes that Moldova is a member of the European Alliance for Apprenticeships, and invites Moldova, through this participation, to implement the 2018 Council Recommendation on a European framework for quality and effective apprenticeships.

The EU welcomes Moldova's good progress on **youth** while noting its partial alignment with the respective EU *acquis*. The EU invites Moldova to continue prioritising youth work and youth participation, and to continue adhering to the European Youth Work Agenda as central objectives. The EU also invites Moldova to ensure effective implementation of strategic objectives at national and local levels.

The EU notes Moldova's partial alignment with the EU *acquis* on **sports** and stresses that Moldova needs to continue legislative alignment with the EU sports *acquis* and to strengthen integrity measures in sport, including anti-doping, good governance, and the prevention of match-fixing.

The EU notes Moldova's partial alignment with the EU *acquis* on **culture**. The EU invites Moldova to implement the National Strategy in the Field of Culture and Cultural Heritage for 2025-2035. The EU invites Moldova to adopt clear, transparent, and effective cultural heritage protection and anti-trafficking measures, and ensure their enforcement. The EU invites Moldova to continue providing cultural and creative organisations and professionals with opportunities to cooperate with their peers in EU countries, notably by participating in the EU's programme to support the cultural and creative sectors. In this regard the EU welcomes that Moldova signed an agreement for the country's association to Creative Europe, the Union's flagship programme to support the cultural and creative sectors, as of 1 January 2026, to allow Moldovan organisations from the cultural and creative sectors to benefit from the calls published under the programme.

The EU welcomes Moldova's progress regarding the **fight against corruption in education, youth, sport, and culture** regarding enforcement, building institutional capacity and accountability across all sectors.

Chapter 29 – Customs union

The EU welcomes Moldova's progress in its alignment with the EU *acquis* on the **customs legislation**. The EU takes positive note of the high level of alignment of the Moldovan Customs Code with the Union Customs Code.

The EU underlines the need for Moldova to further align its **legal framework** with the EU *acquis* in this area. In particular, Moldova should continue aligning its national legislation with the Union Customs Code and the corresponding secondary legislation as well as other Union customs legislation such as on reliefs from customs duty, customs enforcement of intellectual property rights, cultural goods, cash, drug precursors and dual use goods. Moldova should phase out the transitional provisions provided for in the Moldovan Customs Code, including the provisions on processing non-domestic goods in free zones applicable to companies established in these zones before 1 January 2024.

Regarding the potential future transitional period request related to the customs regime for processing non-Union goods in free zones for residents established in those zones before 1 January 2024, the EU considers that such derogation for a limited number of companies is unnecessary in view of Article 247 of the Union Customs Code which establishes the procedures for handling non-Union goods in free zones to ensure effective customs supervision. The EU therefore invites Moldova to align the procedures for processing non-domestic goods in free zones with the provisions in the Union Customs Code as soon as possible without exceptions for specific companies.

The EU welcomes Moldova's sufficient **administrative and operational capacity** to perform its current customs tasks. In view of increasing responsibilities and future obligations deriving from the application of the EU *acquis*, the EU invites Moldova to reinforce its administrative and operational capacity, including its anti-corruption framework, in customs. The EU welcomes the reorganisation of the Customs Service aimed at optimising the internal organisation by centralising certain functions such as risk analysis, post-clearance, and audit, and improving the distribution of tasks and duties. The EU underlines the need for Moldova to continue automating customs processes as well as developing and upgrading its customs IT systems, in line with EU requirements, to enable interoperability with the EU digital customs environment. The EU recalls the need for Moldova to assign sufficient financial and human resources to all ongoing and planned IT developments, including those related to further evolutions of the EU digital customs environment.

The EU welcomes that Moldova has anti-corruption structures and measures in place for the **fight against corruption in the customs field**, but stresses that these measures need to be strengthened in view of accession. The EU underlines the need for Moldova to have adequate administrative and operational capacity and to ensure integrity of the customs administration as well as the required infrastructure in its central and local customs offices to implement and enforce its customs legislation and to effectively control and supervise cross-border movements.

The EU underlines the importance of strengthening cooperation with the European Anti-Fraud Office (OLAF) and the EU Member States in order to detect, investigate and combat suspected cross-border customs fraud and other illegal activities.

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In view of the present state of Moldova's preparations, and subject to Moldova meeting the interim benchmarks on Cluster 1, the EU notes that, on the understanding that Moldova has to continue to make progress in the alignment with and implementation of the EU *acquis* covered by the following chapters, and without prejudice to any additional conditions established in the further benchmarks defined for Cluster 3, these may only be provisionally closed once it is agreed by the EU that the following benchmarks are met:

Chapter 10 – Digital transformation and media

- Moldova has an advanced level of alignment with the EU *acquis* on electronic communications – including the provisions on the independence of the National Regulatory Authority, on digital services and markets, digital trust and cybersecurity, data, semiconductors, artificial intelligence and audiovisual media services.
- Moldova has demonstrated that it has sufficient administrative capacity to enforce national legislation aligned with the EU *acquis* in the fields of electronic communications, digital services and markets, digital trust and cybersecurity, data, semiconductors, artificial intelligence and audiovisual media services. By the time of accession, Moldova ensures full compliance with media *acquis* requirements to ensure media freedom and pluralism. Moldova also ensures full independence of the respective national regulatory authorities, by the time of accession.

Chapter 16 – Taxation

- Moldova has an advanced level of alignment with the EU *acquis* in the areas requiring further alignment, particularly in direct and indirect taxation, including VAT, excise duties, car taxation, as well as administrative cooperation in the field of taxation. This includes adopting and implementing a timeline to gradually align with EU rules in the fields of VAT and excises duties on energy products, alcohol and alcoholic beverages and manufactured tobacco, ensuring alignment with the scope, exemptions and minimum rates. This also includes the adoption and implementation of rules on exchange of information, anti-abuse and business taxation.
- Moldova has demonstrated that it possesses adequate administrative capacity with high standards of integrity in the tax administration, as well as the required infrastructure at both central and local levels to implement and enforce tax legislation and to ensure effective tax collection and sustained efforts to fight corruption in the tax administration. Moldova has demonstrated that the Central Liaison Office and the Central Excise Liaison Office have the appropriate structures and arrangements in place to be sufficiently staffed and operational upon accession.
- Moldova has made sufficient progress in developing its tax administration's IT supporting systems, including those related to interconnectivity and interoperability with relevant EU systems – including those for the administration of VAT and excise duties – and in establishing the necessary IT systems for administrative tax cooperation and information exchange in the field of taxation.

Chapter 17 – Economic and monetary policy

- Moldova has aligned its legal framework with the EU *acquis* in order to ensure full central bank independence, the prohibition of monetary financing of the public sector, and privileged access and to enable the integration of its central bank into the European System of Central Banks.
- Moldova has aligned its legal framework in order to comply with EU requirements on national budgetary frameworks.

Chapter 19 – Social policy and employment

- Moldova has aligned its legislation in the fields of labour law and health and safety at work with the EU *acquis* and has demonstrated that adequate administrative structures and enforcement capacity will be in place by the time of accession to implement correctly the EU *acquis* on labour law and health and safety at work, particularly through the strengthening of the labour inspection system.
- Moldova has aligned with the EU *acquis* on social protection and inclusion, and on non-discrimination and on equal treatment between women and men in employment and social policy, and demonstrates that adequate administrative structures, administrative and enforcement capacities will be in place by the time of accession.
- Moldova has demonstrated that it has adequate capacity to ensure effective implementation and enforcement of legislation and policy framework in the areas of employment and social policies, including planning and operational capacities, to foster an effective social dialogue, as well as to ensure capacities for the future management of the European Social Fund.

Chapter 20 – Enterprise and industrial policy

- Moldova has put in place and starts to implement a comprehensive industrial strategy in compliance with the corresponding EU policies.
- Moldova has demonstrated that it has adequate administrative capacities and level of coordination between the concerned ministries and agencies.

Chapter 25 – Science and research

- Moldova has demonstrated that it has the necessary implementing capacities to ensure an increase of investment in research and science, notably public funding.
- Moldova has demonstrated it has put in place structures to strengthen the research and innovation ecosystems, including the implementation of the “Smart Moldova” Strategy 2024-2027, and measures to enhance cooperation between the private and public sectors in research and innovation.
- Moldova implements the National Programme for Research and Innovation 2024-2027, notably to support the further integration into the European Research Area.

Chapter 26 – Education and culture

- Moldova has demonstrated that it has put in place the necessary institutional and policy framework, corresponding budget planning, and anti-corruption measures, aimed at fulfilling the EU policy objectives in the fields of education and training, including vocational education and training, youth, sports and culture. This includes measures towards closing the gap with the targets established under the European Education Area and building progressively a reliable and interoperable monitoring system, which tracks outcomes across all education sub-sectors.

Chapter 29 – Customs union

- Moldova has an advanced level of alignment with the areas requiring further alignment, in particular the Union Customs Code and the corresponding secondary legislation, as well as other Union customs legislation, such as on reliefs from customs duty and on the customs enforcement of intellectual property rights, cultural goods, cash, drug precursors and dual use goods.
- Moldova has demonstrated that it has adequate administrative and operational capacity with high standards of integrity and performance of the customs administration as well as the required infrastructure in its central, regional, and local customs offices to implement and enforce its customs legislation, to effectively control and supervise cross-border movements and to ensure sustained efforts to fight corruption in the customs sector.
- Moldova has demonstrated sufficient progress in the preparation and development of the digital customs systems required for the implementation of the Union Customs Code, and other Union customs legislation, through the preparation and adoption of a national IT strategy and implementation plan for customs and by ensuring the necessary budgetary and human resources allowing the development of these digital customs systems and their interoperability with the EU digital customs environment.

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Monitoring of progress in the alignment with and implementation of the EU *acquis* and relevant European standards 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 Moldova's administrative capacity, its capacity to complete legal alignment in all sectors under this cluster, as well as further progress in implementation and enforcement. Particular consideration needs to be given to the links between the present cluster and other negotiation clusters. A final assessment of the conformity of Moldova's legislation with the EU *acquis* and relevant European standards as well as 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 cluster, and which is to be provided to the Conference, the EU invites Moldova to provide regularly detailed written information to the Association Council on progress in the implementation of the EU *acquis*.

In view of all the above considerations, the Conference will have to return to this cluster at an appropriate moment.

Furthermore, the EU recalls that there may be new EU *acquis* between 7 October 2026 and the conclusion of the negotiations.