



COMMISSION IMPLEMENTING REGULATION (EU) 2026/329

of 13 February 2026

amending Implementing Regulation (EU) 2015/2447 as regards adding the Republic of Moldova and Montenegro to the list of countries in the guarantor's undertakings for transit

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 8(1), point (b), and Article 100(1), point (b), thereof,

Whereas:

- (1) The EU-Common Transit Countries Joint Committee established by the Convention of 20 May 1987 on a common transit procedure ⁽²⁾ ('EU-CTC Joint Committee') invited, by Decisions No. 3/2025 ⁽³⁾ and No. 1/2025 ⁽⁴⁾, respectively, the Republic of Moldova and Montenegro to accede to that Convention ⁽⁵⁾.
- (2) In light of the accession of the Republic of Moldova and of Montenegro to the Convention of 20 May 1987 on a Common Transit Procedure, it is necessary to align Annexes 32-01, 32-02 and 32-03 and Part II, Chapters VI and VII, of Annex 72-04, to Commission Implementing Regulation (EU) 2015/2447 ⁽⁶⁾ with the Convention of 20 May 1987 on a Common Transit Procedure to take into account the accession of the Republic of Moldova and of Montenegro to that Convention, in accordance with Decisions No. 4/2025 ⁽⁷⁾ and No. 2/2025 ⁽⁸⁾ of the EU-CTC

⁽¹⁾ OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽²⁾ Convention between the European Economic Community, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, on a common transit procedure (OJ L 226, 13.8.1987, p. 2, ELI: <http://data.europa.eu/eli/convention/1987/415/oj>).

⁽³⁾ Council Decision (EU) 2025/1948 of 18 September 2025 on the position to be taken on behalf of the European Union within the EU-CTC Joint Committee established by the Convention on the simplification of formalities in trade in goods and within the EU-CTC Joint Committee established by the Convention on a Common transit procedure as regards the adoption of decisions inviting the Republic of Moldova and Montenegro to accede to those Conventions and as regards the adoption of decisions amending the Convention on a common transit procedure following the Republic of Moldova's and Montenegro's accession to that Convention (OJ L, 2025/1948, 24.9.2025, ELI: <http://data.europa.eu/eli/dec/2025/1948/oj>).

⁽⁴⁾ Council Decision (EU) 2025/1948 of 18 September 2025 on the position to be taken on behalf of the European Union within the EU-CTC Joint Committee established by the Convention on the simplification of formalities in trade in goods and within the EU-CTC Joint Committee established by the Convention on a Common transit procedure as regards the adoption of decisions inviting the Republic of Moldova and Montenegro to accede to those Conventions and as regards the adoption of decisions amending the Convention on a common transit procedure following the Republic of Moldova's and Montenegro's accession to that Convention (OJ L, 2025/1948, 24.9.2025, ELI: <http://data.europa.eu/eli/dec/2025/1948/oj>).

⁽⁵⁾ Council Decision 87/415/EEC of 15 June 1987 concerning the conclusion of a Convention between the European Community, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation on a common transit procedure (OJ L 226, 13.8.1987, p. 1, ELI: <http://data.europa.eu/eli/dec/1987/415/oj>).

⁽⁶⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

⁽⁷⁾ Decision No. 4/2025 of the EU-Common Transit Countries Joint Committee of 19 September 2025 as regards the amendments of Appendix III to the Convention on a common transit procedure for the accession of the Republic of Moldova (OJ L, 2025/2255, 7.11.2025, ELI: <http://data.europa.eu/eli/dec/2025/2255/oj>).

⁽⁸⁾ Decision No 2/2025 of the EU-Common Transit Countries Joint Committee of 19 September 2025 as regards the amendments of Appendices III and IIIa to the Convention on a common transit procedure for the accession of Montenegro (OJ L, 2025/2201, 29.10.2025, ELI: <http://data.europa.eu/eli/dec/2025/2201/oj>).

Joint Committee. However, in order to use up the existing stock of the guarantor's undertaking forms, the specimen forms laid down in Annexes 32-01, 32-02 and 32-03 which are valid on the day before the entry into force of this Regulation, should continue to apply until 31 December 2026, subject to the necessary geographical adaptations in point 1 of those Annexes and the mention of the name and address for service of the authorised agent in the Republic of Moldova or in Montenegro, as appropriate, in point 4 of those Annexes.

- (3) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.
- (4) Since the Republic of Moldova and Montenegro acceded to the Convention on a Common Transit Procedure, and to the Convention on the Simplification of formalities in trade in goods ⁽⁹⁾, on 1 November 2025, this Implementing Regulation should therefore apply from that date.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2447 is amended as follows:

- (1) In Annex 32-01, Part I, point 1, the words 'the Republic of Moldova, Montenegro,' are inserted before the words 'the Republic of North Macedonia';
- (2) in Annex 32-02, Part I, point 1, the words 'the Republic of Moldova, Montenegro,' are inserted before the words 'the Republic of North Macedonia';
- (3) in Annex 32-03, Part I, point 1, the words 'the Republic of Moldova, Montenegro,' are inserted before the words 'the Republic of North Macedonia';
- (4) Annex 72-04, Part II, is amended as follows:
 - (a) in Chapter VI, TC 31 Comprehensive guarantee certificate, Front, point 7, the words 'Moldova – Montenegro –', are inserted before the words 'North Macedonia';
 - (b) in Chapter VII, TC33 Guarantee waiver certificate, Front, point 6, the words '– Moldova – Montenegro –', are inserted before the words 'North Macedonia'.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 November 2025.

⁽⁹⁾ Convention between the European Economic Community, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation on the simplification of formalities in trade in goods (OJ L 134, 22.5.1987, p.2, ELI: <http://data.europa.eu/eli/convention/1987/267/oj>).

The forms based on the specimen forms in Annex 32-01, Annex 32-02, Annex 32-03 and Part II, Chapters VI and VII, of Annex 72-04 to Implementing Regulation (EU) 2015/2447, in the version applicable on 7 March 2026, may continue to be used, subject to the necessary geographical adaptations and the mention of the address for service and the name of the authorised agent, until 31 December 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 13 February 2026.

For the Commission
The President
Ursula VON DER LEYEN