



Report monitoring visit customs capacity

Montenegro, 1 – 5 December 2025

Contents

1.	Background and objectives	2
2.	Description of the visit	2
3.	Assessment and recommendations	3
3.1.	National capabilities.....	3
3.2.	Application of customs provisions.....	11
3.3.	Visits to Customs Houses and Customs Offices	14
4.	Follow-up	20
5.	Annexes	20

1. BACKGROUND AND OBJECTIVES

In the context of Montenegro's EU accession negotiations, the Council adopted in 2014 its Common Position on the chapter comprising the EU customs acquis. Montenegro aims to provisionally close the customs chapter in mid-2026 and conclude the EU accession negotiations by the end of 2026. To achieve this, the Commission will be requested to advise the Council on whether the relevant closing benchmarks have been met.

The three closing benchmarks in the customs chapter evaluate whether the national legislation is sufficiently aligned with the EU customs acquis, whether the candidate country has the necessary administrative capacity and whether the national customs IT systems will enable it to effectively implement EU customs legislation upon accession and interoperate with the EU's digital customs environment.

This monitoring visit focused on Montenegro's administrative capacity to implement and enforce the EU customs acquis and looked to its plans to achieve interoperability with the EU digital customs systems. The findings from the visit, together with the recommendations for actions to be taken by Montenegro to remedy specific shortcomings, will feed into the Commission's assessment on the provisional closure of the Customs chapter.

The Commission gathers the relevant information through several means including constant informal contacts, formal meetings of the relevant Stabilisation and Association Agreement Subcommittee, etc. However, as part of its new methodology, the Commission seeks to involve Member States in its monitoring. This joint monitoring visit is one concrete example.

2. DESCRIPTION OF THE VISIT

The visit took place from 1 until 5 December 2025 and was organised under the Customs programme. The visit was led by DG TAXUD with the support of customs officials from four Member States (Croatia, Slovenia, Germany, and the Netherlands).

The monitoring team visited the Customs Headquarters and Customs Houses and Offices in Podgorica and at Montenegro's land borders with Serbia (Bijelo Polje and Dobrakovo), Albania (Božaj), Kosovo (Kula) and Bosnia and Herzegovina (Vracenovici). In addition, it visited the country's airport and the Free Port of Bar.

The visits were very well prepared by the Customs Service. The host administration provided all possible assistance to the team including by making available its experts at each location, extending their working time to allow additional meeting time as well as providing transport and translation services to the team.

The monitoring team was impressed by the commitment of the management and staff to deliver on the EU accession goals as well as by their transparency and availability to answer questions. It would like to express its gratitude to the management and staff of the Customs Service for the excellent organisation as well as to the EU Delegation in Podgorica for its support.

The programme and presentations delivered during the visit are annexed to this report.

3. ASSESSMENT AND RECOMMENDATIONS

3.1. National capabilities

State of play and assessment	Recommendations
Organisation and management	
<p>The Customs Service is an independent body of state administration whose work is supervised by the Ministry of Finance and has its own vision, mission, and strategic goals with key indicators. The Business Strategy including an Action Plan for 2024-2026 was adopted in August 2024 based on the EU customs blueprints. The headquarters and four regional offices implement the tasks. Experienced officers are working in mobile teams on smuggling and assisting with controls at border crossing points (BCPs). The Customs Service is regulated/governed by the Rulebook on internal organisation and systematization (adopted in September 2025). There are new obligations (interoperability, system of processing customs declarations (eCustoms), developing system audit control and risk analysis, excise supervision and strengthening supervisory control) for which additional staff will be recruited at the headquarters (four persons) and one for each regional office. Each sector at the headquarters has the responsibility to monitor the implementation of the procedure for which the sector is responsible. The sector can instruct how to improve the procedures by means of a sort of internal audit. There is a yearly rotation of customs officers and managers in place.</p>	<ul style="list-style-type: none">• The effective and consistent implementation of the newly adopted Rulebook on internal organisation and systematisation and of the Business Strategy and Action Plan of the Customs Service should be ensured including through:<ul style="list-style-type: none">○ clear allocation of responsibilities to newly established sectors and units,○ adequate staffing of functions related to digitalisation, risk analysis and excise supervision,○ regular monitoring of implementation against defined strategic objectives and key performance indicators.

<p>A sector for Strategic planning, reporting, coordination of projects and international cooperation is created in the new Rulebook as well as a new sector for Excises, Taxes and Revenue collection and a unit responsible for monitoring and managing the customs control equipment. These organisational changes were guided by best practices from EU Member States (mainly Croatia).</p>	
<p>Staff and training</p>	
<p>The Customs Service has a structural staff shortage both at headquarters and at the regional Customs Offices. Currently, only 481 out of 606 job positions (314 male / 167 female) are filled. These numbers include suspended customs officers whose post is not vacant. The management is aware of the issue and uses all possible means to hire new staff. According to the Personnel Plan for 2024, job vacancies were advertised through the Human Resources Administration in November 2024, so 16 employees were hired in 2025 (14 for an indefinite period and 2 for a fixed period). The draft HR plans for 2025 and 2026 envisaged the employment of 33 customs official in 2025 and 30 officials in 2026.</p> <p>Nevertheless, despite all the efforts, in the final HR Plan for 2025, which was adopted in the beginning of December 2025, the Customs Service still lost at least three job positions, two of which are in the IT sector. Furthermore, the Ministry of Finance has not yet announced a public competition for a full-time director (current director is acting).</p> <p>The lack of staff creates operational gaps at the headquarters (mainly lack of IT project managers and customs experts) as well as at the BCPs (functioning around the clock with hardly sufficient staff to cover the shifts). This is not only problematic in view of current tasks, but also to be</p>	<ul style="list-style-type: none"> • The efforts of the authorities of Montenegro to hire new and qualified staff for the Customs Service should be continued and strengthened ahead of EU accession particularly for: <ul style="list-style-type: none"> ○ IT project management and business ownership of customs IT systems, ○ border crossing points operating 24/7, ○ the Free Port of Bar, ○ scanning operators and post-clearance audit teams. • The nationality requirement for customs officers should be reviewed in view of EU accession (opening the positions also for nationals of EU Member States). • The training tools and methods of the Customs Service should be modernised to be able to cope with the massive training needs ahead of EU accession. This includes making use of the e-learning modules on customs prepared by DG TAXUD under the Customs programme. • Sufficient qualified training staff should be ensured so that experienced customs officers involved in training activities remain available for

<p>able to cope with the new responsibilities stemming from the preparations for EU accession (many IT projects to be managed, need for experts to start following meetings and discussions in expert groups and committees managed by the Commission, etc). These responsibilities require sufficient English language skills, which are generally too limited.</p> <p>This structural staff shortage could be problematic in view of EU accession, because the Customs Service of Montenegro will be responsible for managing the external borders for goods of the EU at its land, air and sea borders. In this respect, also additional customs capacity at the Free Port of Bar will be needed. Furthermore, there is need to extend the pool of trained scanning operators, especially as Montenegro plans to put in place new scanning equipment (see next point).</p> <p>Training the new staff and current staff in preparation for EU accession will be challenging as training capacity and tools are limited. The organisation of the training is the responsibility of a department under the HR sector. There is no dedicated team of trainers but specialists (experienced officers) in specific topics provide the training. In addition to internal training, also external training from other authorities (national and international partners) is provided. As from 2026, the Customs Service plans to make use of the e-learning modules on customs prepared by DG TAXUD under the customs programme including those translated into Croatian and Serbian.</p>	<p>their core operational and supervisory tasks. Appropriate incentive and reward mechanisms should be put in place to recognise and motivate officers performing training and mentoring functions.</p> <ul style="list-style-type: none"> • The pool of trained scanner operators should be expanded in line with the plans to deploy new scanning equipment. • Targeted training on English language skills should be strengthened, particularly for staff expected to participate in EU expert groups, committees and meetings.
<p>Infrastructure and customs control equipment</p>	
<p>The customs control equipment has been modernised with own budget and funded projects and donations (EU (IPA funds), WCO, USA, UK, UNDOC).</p>	<ul style="list-style-type: none"> • A comprehensive plan to strengthen the scanning capacity should be developed and implemented, based on a risk analysis of trade flows and aligned with EU best practices, including:

<p>The capacity to scan trucks and containers is very limited (both equipment and personnel) and must be reinforced. The Customs Service currently has two mobile scanners donated by China (Podgorica House and Free Port of Bar) which are outdated (from 2007 and 2014). Due to the lack of modern equipment and trained staff, the scanning rate of goods is very low. Budget has been planned to purchase one fixed scanner (Bar) and six mobile scanners in 2026 (BCPs and internal terminals). The plans to purchase this new scanning equipment should be supported by a thorough assessment of the staff and training needs as well as by an analysis of the effective deployment of these mobile scanners at the BCPs and inland terminals. The installation will probably require reconstruction of the BCPs which currently do not have the capacity or infrastructure to host a scanner.</p> <p>A customs control centre will be established through a project funded by the EU.</p> <p>A laboratory is in place but no Laboratory Information Management System (LIMS).</p> <p>The Customs Service works together with the police when it needs to deploy sniffer dogs.</p>	<ul style="list-style-type: none"> ○ prioritisation of high-risk entry points (notably the Free Port of Bar), ○ infrastructure adaptations at BCPs, ○ sufficient staffing and training of operators. <ul style="list-style-type: none"> ● Scanning images should be centralised within the future customs control centre. ● A software solution designed to streamline laboratory operations (LIMS) should be developed to improve data accuracy and enhance efficiency across various workflows.
<p>Performance measurement</p>	
<p>Performance measurement is the responsibility of a new department within the Strategic planning sector. Performance measurement is an obligation under national law and is aimed at measuring the implementation of annual plans, but not yet of the performance and effectiveness of customs processes and controls. Within the EU, this is done through the Customs Union Performance (CUP) network, which is also accessible to candidate countries. Montenegro is since 2025 an observer in the CUP (after it ceased</p>	<ul style="list-style-type: none"> ● Montenegro should become a full member and contributor to the CUP network. The intention is to resume reporting as of 2026 (with 2025 data). This should be accomplished as soon as possible. ● The methodology for measuring performance and effectiveness of customs processes and controls should be reviewed and aligned to the methodology used by the EU Member States in the CUP network.

<p>its participation for a few years due to the internal reorganisation) and plans to become a full member and contributor as soon as possible. Two persons within the new department deal with it and the data for certain quarters from 2025 was already collected. A request for missing data has been sent internally to offices in Montenegro. The monitoring team emphasised the need to actively participate in the work of the CUP project group to improve both data collection and working methods within the Customs Service. Comparing indicators provided by Montenegro with those of EU Member States will help identifying performance gaps, strengths, and weaknesses, and set recommendations and targets for improvement. Furthermore, the monitoring team advised capturing the data automatically and with KPIs that are aligned to the CUP (e.g. distinguish between types of controls).</p>	<ul style="list-style-type: none"> • Data should be collected automatically and with KPI's that are to be aligned to the CUP (e.g. distinguish between controls). • Indicators should be compared with those of similar States to identify performance gaps, strengths, and weaknesses, and to set recommendations and targets for improvement.
<p>Policies to prevent corruption and ensure a high level of integrity</p>	
<p>The Internal Control Department of the Customs Service is functioning independently. The operational independence of internal control Department is clearly defined by the valid legislative and institutional framework, including the Law on Customs Service/Official Gazette of Montenegro No. 3/16,80/17), Rulebook on Internal Organization and Systematization of the Customs Administration No. I/1-13423/1-25 dated 20 October 2025, Rulebook on the Implementation of Internal Control in the Customs Administration (Official Gazette of Montenegro 104/24) and internal procedures on the behaviour of officials during the implementation of internal control No. I/1-13207/1-24 dated November 1, 2024. In accordance with the mentioned regulations, all controls - regular, extraordinary and return - are carried out by internal control officers, exclusively by order of the Head of the Department. Regular controls are carried out on the basis of the Annual Plan drawn up by the Head of the</p>	<ul style="list-style-type: none"> • The Internal Control Unit should be able to initiate investigations without requiring prior authorisation of the Director of the Customs Service.

Department with the consent of the Director, while the specific implementation of each control is carried out according to an individual order issued and signed by the Head of the Department. The department for internal control acts on all reports, information, notifications, and conducts ad-hoc controls (extraordinary). For each such control, the head of the Department appoints officials and issues an order. After the completion of the internal control, the officers who performed the control draw up a report, which is signed by the officers and the Head of the Department, and the same is submitted to the director and organizational units responsible for the implementation of the measures given in the report, or to other state bodies if omissions containing elements of criminal responsibility are determined.

A (regular) workplan is written by the Internal Control Department and approved by the Director. An internal audit or corruption investigation can also be initiated on ad hoc information, but it always needs the authorisation of the Director. Risks are mapped based on the work posts and the organisational unit at risk as well as on the job descriptions. 85% of the posts have some kind of risk; only 15 % of posts have no risk for corruption. High risks were reduced in last year(s) after the roll out of the integrity plan and by mitigating these risks. Currently, there are more than 100 measures in place to mitigate risks. The deployment of IT systems for customs clearance and decisions also reduced the risk. Other measures are the monthly rotation of customs officers and the four-eyes principle. Asset declaration will become mandatory for customs officers and there are educational measures in place. This is envisaged through the recently adopted Law on Amendments to the Law on the Customs Service. In addition, the Customs Service is running integrity tests for its officers, and

<p>at present 36% of officers have been tested. The intention is to include all staff. This is also very important in the context of Reform Agenda, step 1.1.5.1.</p> <p>Disciplinary measures are managed through a national disciplinary commission (outside of the Customs Service). Currently, 21 officers are still suspended due to corruption cases. This is problematic in view of the staff shortage as these posts cannot be filled during the suspension.</p>	
<p>Digitalisation of customs procedures</p>	
<p>In May 2025, the Work Program - IT Strategy of the Customs Administration 2025-2026 was adopted. The Customs Service plans to fully digitalise customs procedures by the end of 2027. The first step will be achieved in the beginning of 2026 with the digitalisation of the customs clearance and customs decisions processes (pilot projects with selected economic operators ongoing) and the full roll-out of the e-manifest for advance customs data for postal and sea shipments, based on air shipments (express) that were implemented in 2019. The Customs Service managed to successfully implement NCTS in 2025 and uses other systems such as SEED+ (Systematic Exchange of Electronic Data), the WCO nCEN (National Customs Enforcement Network) System and the WCO Targeting system.</p> <p>Montenegro plans to develop all national systems and components required for EU accession by the end of 2027. This will be achieved by 1) national developments through outsourcing already planned with IPA2024 funds (2 tenders published); and 2) a donation by Financial Administration of the Republic of Slovenia of the software for 11 national components of EU customs systems (tender for implementation under preparation). It is</p>	<ul style="list-style-type: none"> • The bilateral agreement with Slovenia for the donation of 11 national components of EU customs systems should be concluded as soon as possible. • External contractors' support for the implementation of the projects under IPA2024 as well as of the components donated by Slovenia should be put in place as soon as possible. • The capacity at the headquarters and regional offices should be reinforced to be able to manage the IT projects from the business side. • Dedicated project managers and business owners should be appointed, and a realistic roll-out, testing and training plan should be established, including sufficient time for testing with DG TAXUD and EU Member States.

<p>planned to conclude the bilateral agreement with the Financial Administration of the Republic of Slovenia on this donation and publish the tender for the implementation still in 2025 or the beginning of 2026. In addition, Montenegro will develop a national single window for customs financed under a loan by the World Bank. These timelines are very challenging and do not yet include the time needed for testing with DG TAXUD and Member States. In addition, despite the use of external contractors, each project will require a project manager within the Customs Service.</p>	
<p>Cooperation and communication</p>	
<p>Customs cooperation with neighbouring countries is in place through MOUs on mutual recognition of AEO between CEFTA countries, the joint BCP with Bosnia and Herzegovina and agreements on exchange of data implemented via the SEED+ system. The agreement with Italy (“blue lane” between Bar and Bari) only provides for the transmission of data from Montenegro to Italy due to the current lack of a legal basis at EU level. Furthermore, there is cooperation with economic operators, the Market Surveillance Agency, the Environment Agency, the Police, the State Prosecutor and with Tax administration for exchange of information on goods, VAT fraud, carousel fraud and high-risk transactions, joint inspections, verification import doc, excise controls.</p> <p>The Customs Service has a Public Relations strategy and reacts via media on crisis situations (waste, smuggling, changes in legislation). Once a year there is a general presentation for the media. Customs has statistics on visitors of the customs website (e-Carina.me). Most clicks were on excise and NCTS including the article introducing the NCTS in Montenegro. Another website exists to see, for example, the excise calculator</p>	<ul style="list-style-type: none"> • Information relevant for foreign economic operators including procedures, guidance and customs simplifications, should be systematically available in English and kept up to date to support trade facilitation.

(Info.carina.me). A campaign is made with published leaflets/ posters at the BCP's for a "border without corruption" and there is a QR-link to report corruption.	
---	--

3.2. Application of customs provisions

State of play and assessment	Recommendations
Organisation of the customs clearance process	
<p>The use of simplified procedures for customs clearance is limited. Currently, only about 5 % of the customs procedures in Montenegro are carried out through simplified procedures. The Customs Service has 17 issued approvals for AEO status, while three more applications are in the process. Only 18 economic operators are authorised to lodge a customs declaration in the form of an entry into their records. In addition, for most categories of goods, it is not possible to carry out the customs clearance at the (land) border crossing points. Consequently, most of the goods must be moved from the border (entry point) to inland customs terminals under the transit procedure and be physically presented for customs clearance. These inland terminals are managed by a private company and an access fee is charged for security and facilities. Although the terminal is operational around the clock, it is not possible to proceed with the customs clearance of goods during nights or Sundays. Currently, customs declarations are still lodged on paper although an automated customs declaration processing system is in place (meaning, the procedure for processing the declaration begins after the declaration is submitted in paper form). A pilot project with three economic operators is ongoing, requiring economic operators to lodge</p>	<ul style="list-style-type: none"> • A plan should be developed and implemented to modernise the customs clearance processes. This should include, among others: <ul style="list-style-type: none"> ○ fully digitalising the customs clearance process, ○ increasing the number of customs declarations processed through simplified procedures for trusted economic operators, ○ reinforcing the capacity for pre-audits and post-clearance audits. • Customs controls should progressively move from a transaction-based approach towards a system-based and risk-driven approach, in line with EU customs practices, supported by increased use of simplifications, AEOs and post-clearance audits.

<p>customs declarations and all accompanying documents necessary for the required customs procedure in a digital form. The full roll-out of the obligation to lodge customs declarations and accompanying documents in a digital form for all economic operators is planned for February 2026. The lack of automation and the low rate of declarations processed through simplified procedures make the customs clearance process complicated and time-consuming both for economic operators and for customs. The increase of authorisations for simplified procedures should be accompanied by effective pre-audits and post-clearance audits. This will require a reinforcement of the teams in charge of these audits.</p>	
<p>Risk management and customs controls</p>	
<p>The Sector for Customs Enforcement and Control situated at headquarters is fully staffed as it is considered a priority. The risk management system is automated and has 203 profiles (value, tariff, origin, dual use, smuggling, precursors, etc.). Artificial Intelligence is not yet used. Any officer can submit information and data relevant for risk analysis and enter them into the risk management (ERRI) system. The entry of information and data into the risk management system is done exclusively in the Department for Risk Analysis by authorized analysts in accordance with internal procedures. In addition to the centralized, automated process, there is the possibility of conducting a local risk analysis and determining the control of goods at the local level. The risk management system automatically selects goods to be controlled as well as the control method. It is not possible to downgrade the control method, but it is always possible to upgrade it.</p> <p>Montenegro makes very well use of SEED+, a border management system for the exchange of customs data between CEFTA partner countries. Through the system, data from export declaration are transmitted to the</p>	<ul style="list-style-type: none"> • Given the very tight personnel situation at most Customs houses and offices, the mobile teams are key to addressing gaps and should be reinforced. • The use of SEED+ for the exchange of customs information and risk management should be continued. • The e-manifest system for the processing of advance data on sea and air shipments should be fully rolled out. • The capacity for pre-audits and post-clearance audits should be reinforced. The regional offices should also be involved in the process. • Customs should promote the use of simplified procedures and AEO authorisations for reliable economic operators to focus limited control capacities on riskier ones and facilitate trusted traders.

<p>customs office of entry; the system is not only used to compare data submitted at export with the data submitted at import but also for risk management and to detect abnormal behaviour (for example, long timeframe between the lodging of the export declaration and the arrival at the customs office at entry). This already led to several findings of customs infringements.</p> <p>At the port of Bar, customs also make use of the WCO's Container Targeting System for risk management. For air and sea shipment, the e-manifest (advance data) is used currently in a pilot phase with full roll-out planned for the beginning of 2026.</p> <p>The percentage of controlled consignments is approximately 8%, while the efficiency rate of controls is around 13%.</p> <p>Most BCPs do not have the capacity (due to limitations in staff and infrastructure) to physically inspect goods at the borders. Therefore, currently, goods selected for physical inspection or scanning are mostly moved to an inland customs terminal under customs supervision. Mobile teams are supporting staff at the BCPs in case of lack of staff.</p> <p>Post-clearance audits and pre-audits are centralised at the headquarters, and controls are done according to an annual plan with specific focuses depending on the time of the year, developments of the market and through proposals from the regional houses. Development of accounting and tools for training are ongoing.</p> <p>Montenegro has bilateral agreements on shared border crossing points at its common border with Albania and Bosnia and Herzegovina located on the territory of the other country.</p>	<ul style="list-style-type: none">• Customs should develop an audit control and risk analysis system, excise supervision and strengthening supervisory control as mentioned in the newly adopted Rulebook.
---	--

3.3. Visits to Customs Houses and Customs Offices

State of play and assessment	Recommendations
Customs House Podgorica and Customs Office (inland terminal) Podgorica	
<p>The Customs House Podgorica is the biggest of the four regional offices with 50% of the declarations. It manages 11 customs offices, which also include some branches. It also includes the airport and the post office. The Customs House manages the special procedures, excise and special taxes. The BCPs have 150.000 declarations and freight offices have 267.000 declarations. Their roles are fiscal, security, facilitation and simplified procedures, health protection and environmental, and IPR. Communication between organizational units can be in a written form or electronic. The filled places are 77% in relation to rulebook.</p> <p>The customs terminal of Podgorica hosts a mobile scanner which is outdated (from 2007). Between 1 January and November 2025, 460 controls have been performed on the scanner (less than 2 per day).</p>	<ul style="list-style-type: none"> The outdated scanner at the inland terminal of Podgorica should be replaced and the pool of scanning operators should be strengthened.
Customs Office Airport Podgorica and Post Podgorica	
<p>The Podgorica Airport Customs Office is located within the Podgorica International Airport. It is one of the most important international entry and exit points of Montenegro through which the movement of passengers, goods and postal items in air traffic is carried out. The airport is of strategic importance for international trade, fast logistics and control of high-value goods. The Customs Office has a pool of 14 effective staff members (15 in rulebook) responsible both for the cargo, the passenger terminal and the supervision of the duty-free shops. The passenger terminal has a luggage</p>	<ul style="list-style-type: none"> The e-manifest for processing advance data on sea and postal shipments should be fully rolled out.

scanner, and, at the cargo terminal, customs can make use of the scanner of the airport operator upon request. The airport also handles parcels mainly arriving through transshipment via the airports of Belgrade and Budapest. Advance data on parcels is submitted through the e-manifest, which is already fully rolled out for air cargo since 2019 and used for risk assessment. Between January and November 2025, the airport has handled 388 500 shipments per e-manifest

Most seizures are on non-declared cash; controls are supported by the police with sniffer dogs.

The customs office Post Podgorica is part of the Postal Centre and is a customs warehouse (bank guarantee from the postal service). A MoU with the Post was signed in 2023. The Rail branch is part of the Customs office, but none of two posts are occupied. The three (four according to the rulebook) officers from the postal customs office do also that job. Staff is working from 7 to 15 h (like post opening hours). The Post is mostly the declarant, but declarations can also be made by another representative. The e-manifest was introduced in September 2025. Customs can carry out risk analyses and provide information (selection) back to the Post, which, through scanning the code, selects the goods that need to be controlled. The risk profiles for the risk management system are made in cooperation between the risk analyses unit and the customs post officers. Feedback can still be given by the post office officers. There are approx. 1500 packages a day (packages and letter shipments), and 10 to 15% are selected. Learning from the selections and seizures, these percentages will go down in the future. There are three categories of goods: +45 Euro, +150 Euro, and consumer to consumer (C to C). A scanner is also in place for suspected goods. Customs can, if needed, also select packages on a random basis. No

excise goods and no medicines (only medical companies) are allowed to be sent by post.	
Customs House Bijelo Polje and Customs Offices Bijelo Polje and Dobrakovo (border with Serbia)	
<p>Bijelo Polje has the second biggest Customs House and the biggest BCP Bijelo Polje. The railway BCP is a joint BCP. Customs Terminal working hours are 7 to 14 o'clock (sat 7-12; Sunday closed). There is no scanner. It was confirmed that duty-free shops are not allowed on road traffic according to the legislation.</p> <p>Appeals are mostly on excise refund (10 pending) and valuation (5) with a second appeal possibility through the Ministry of Finance. It was mentioned that there is a proposal to draft new excise legislation and that there will be a TAEIX mission from Croatia experts.</p> <p>Directors and deputies of the different Customs Houses and headquarters meet once a month, there are Working Groups (such as for excise) and there is also use of teams and Zoom (including for training).</p> <p>Most seizures are on non-declared textile, prohibited goods and excise.</p> <p>At BCP Dobrakovo is a Cat1 BCP, which means it includes excise. Specific listed goods can be declared (other goods to declare must go in transit to Terminal). Issues are money laundry and CITES. It is 24/24 open and has a lot of ATA (1000) and some TIR (19).</p>	
Customs House and Customs Office Free Port Bar	
The Customs House of Bar is responsible for the customs procedures in the area of the municipalities of Bar, Budva and Ulcinj. Its main responsibility is the Port of Bar which includes a free zone. The Customs House has four	<ul style="list-style-type: none"> • The draft law on free zones extending the powers of customs to control and supervise goods in the free zones should be adopted as soon as possible.

customs offices (including the office at the Free zone Port of Bar) and two branches. There are currently 45 customs officers (55 according to the rulebook). There are joint teams with the border police in place at the BCPs and the port of Bar. The joint Port control unit team within the UNODC program has been operating since 2013 (customs, border police and criminal police). Recently, a Maritime Intelligence Unit was formed in which representatives of the Police Administration, Customs Administration, Army and National Security Agency work together. The customs office at the port of Bar has 31 positions, of which 83% are filled.

The free zone area within the port of Bar consists of 20 000 m² of closed warehouses. There are currently about 50 companies established in the free zone area. This includes foreign and domestic companies. None of these companies carry out processing activities. Following a serious case of tobacco smuggling, the commercial storage of tobacco products in the free zone area is no longer allowed. None of the national AEOs are currently active in the free zone. The free zone area is fenced, and the operator of the free zone is responsible for the entry and exit control through CCTC cameras and licence plate recognition systems. The port including the free zone area is required to meet the security criteria of the ISPS-code.

The Customs office is located within the free zone area. Customs has access to the systems of the operator (through SEED+) and is present at the entry and exit gates around the clock. New companies that want to be established in the free zone area must provide information on their activities and methodology for keeping the records on these activities to the operator. Customs is consulted before an authorisation is granted.

The Free Port of Bar handles about 58 000 teu per year and is mainly used for import of goods for transit to Serbia (70%) or the domestic market

- The scanning capacity at the Free Port of Bar should be strengthened as specific high-risk shipments are handled via this entry port to the Western Balkan countries.
- The e-manifest should be fully rolled out for advance information on shipments by sea.
- The free zone must be kept in line with the EU customs provisions and the risks related to customs fraud, tax evasion, the money laundry and state aid should be addressed.

<p>(30%). It also handles high risk goods, such as fruit from Latin America. The custom's e-manifest system is currently being rolled out for the advance data of shipments arriving at the port. Currently, shipments landing at Bar are transhipped through EU ports, in particular Gioia Tauro (IT) and Malta. There is also a ferry line with Bari and Ancona (Italy). Within the framework of this so called "blue line", pre-arrival data about cargo is shared between Montenegro and Italy through SEED+ (one-way only until the EU legal framework is in place).</p> <p>There are plans to modernise the port and improve its connectivity to the hinterland (extension of highway to Serbia and railway connection). The scanning capacity of the Customs office at the Free Port (including the free zone area) should therefore be reinforced. The current scanner dates from 2014. Not all trucks or containers selected to physical inspection are currently scanned.</p> <p>Customs has no own ship in the port of Bar.</p>	
<p>Customs Office Božaj (border with Albania)</p>	
<p>The Božaj Customs Office falls under the responsibility of the Customs House of Podgorica and is located on the international road connecting Montenegro and Albania (the route Podgorica – Shkodër – Tirana). Božaj is one of the busiest road border crossings in Montenegro, with an important role in the international movement of goods and passengers. It has strategic significance for the development of trade and transport flows between Montenegro and Southeast Europe. The office operates with four shifts, each consisting of three to four officers. It can get support of the mobile teams if needed. Major detected irregularities include undeclared cash, attempted illegal transport of passengers, and drug-related offenses. Due to</p>	<ul style="list-style-type: none"> • The customs control capacity at the BCP should be improved.

<p>space limitations at the BCPs, trucks selected for controls are moved to the customs terminal in Podgorica for physical checks or scanning.</p>	
<p>Customs Office Kula (border with Kosovo)</p>	
<p>This BCP is 24/7 open with eight officers (nine according to the Rulebook). No TIR or ATAs are handled at this BCP. They work with all available digital systems including SEED, NCTS, TARIC, CIS, etc. There are no clearances of goods done at the BCP apart from goods with a value under 1000 Euro. A new BCP, including a warehouse for customs controls and inspection of food stuff will be constructed by 2026-2027. Currently, phytosanitary and veterinary inspections at this BCP can only be done if requested on beforehand.</p>	<ul style="list-style-type: none"> • The customs control capacity at the BCP should be improved.
<p>Customs Office at the shared BCP of Vracenovici (border with Bosnia and Herzegovina)</p>	
<p>Open 24/7 with 14 officers (19 according to the Rulebook), this shared BCP operates jointly while both customs services operate independently. The SEED system is used, but the BCP cannot clear excise goods nor goods requiring phytosanitary or veterinary inspections although it is among the busiest in the country (160 empty trucks, 70 exporting bauxite daily). Shipments requiring phytosanitary or veterinary inspections are checked at other BCP's. Major detected irregularities include undeclared cash and high value tools, attempted illegal transport of passengers, and drug-related offenses.</p>	<ul style="list-style-type: none"> • Montenegro and Bosnia and Herzegovina should redouble their efforts to coordinate the work of their customs services at Vracenovici and further improve cooperation/communication with the police present at the BCP.

4. FOLLOW-UP

DG TAXUD will closely work together with the Customs Service of Montenegro to ensure the follow-up of the recommendations and actions to be taken to remedy specific issues in view of the preparation of the closing benchmark assessment report.

5. ANNEXES



Programme customs
monitoring mission C