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# **Multi-Annual Strategic Plan for Taxation**

## **MASP-T Rev. 2022 v1.0**

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## 1. PURPOSE OF THIS DOCUMENT

This document is known as the Multi-Annual Strategic Plan for Taxation (MASP-T). It is a management and planning tool drawn up by the European Commission in partnership with Member States in accordance with Article 12 of Regulation (EU) 2021/847 establishing the 'Fiscalis' programme for cooperation in the field of taxation:

### *Article 12 Multi-Annual Strategic Plan for Taxation (MASP-T)*

1. The Commission shall draw up and keep updated a Multi-Annual Strategic Plan for Taxation listing all tasks relevant for the development and operation of European electronic systems and classifying each system, or part thereof, as:
  - a. a common component: a component of the European electronic systems developed at Union level, which is available for all Member States or identified as common by the Commission for reasons of efficiency, security and rationalisation;
  - b. a national component: a component of the European electronic systems developed at national level, which is available in the Member State that created such a component or contributed to its joint creation;
  - c. or a combination of both.
2. The Multi-Annual Strategic Plan for Taxation shall also include innovation and pilot actions as well as the supporting methodologies and tools related to the European electronic systems

[...]

The MASP-T aims at ensuring coherence and coordination of MS's capacity within IT development and by that secure that the MS have the resources to cope with the tasks.. It offers an effective management tool of the IT applications and systems portfolio in the field of taxation by setting down both a strategic framework and milestones. It is endorsed by the Member States in the Tax Administration EU Summit (TADEUS) based on expert advice provided by the Expert Group and Committees competent in their respective areas<sup>1</sup>.

The MASP-T is considered as a necessary instrument to justify budgetary requests made by national administrations, as well as to ensure overall governance of legal,

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<sup>1</sup> For indirect taxes (VAT), the SCAC (Standing Committee on Administrative Cooperation), its associated Expert Group SCAC-EG and its sub-committee the SCIT (IT matters), for direct taxes, the CACT (Committee on Administrative Cooperation for Taxation), the WGACDT (Working Group on Administrative Cooperation in Direct Taxes) associated to it, as well as its associated Expert Group the CACT-EG, for recovery of claims, the Recovery Committee and its associated Expert Group the Recovery-EG, for excise duty, the CED (Committee on Excise Duty) and possibly the ECWP (EMCS Computerisation Working Party, where IT matters are discussed).

business and IT-technical aspects of new IT projects in the area of taxation. By being instrumental to these objectives, it enables a smoother and more coordinated implementation cycle. Most importantly, the MASP-T aims at ensuring that agreements are reached for the IT projects identified in Annex 2 and are reflected in the detailed planning of Annex 1. Stakeholders are required to take the necessary measures and make commitments to deliver accordingly.

The MASP-T is a management and planning tool prepared and regularly updated by DG TAXUD in partnership with Member State taxation and excise administrations. Its development is an iterative multi-stage process that includes internal and external revisions and assessments, aligning business and IT strategy to the requirements of EU taxation and excise legislation to effectively manage and coordinate all activities and planning requirements for existing and future electronic projects. Within this framework, the MASP-T is an agile planning tool that allows the Commission to plan extensively up-front and keep project cycles manageable to meet the key milestones defined in the legislation. To deliver on these objectives, the MASP-T maps out a timeline of several technical milestones deriving from the legally mandated delivery schedules defined in these pieces of legislation. The plan is endorsed by TADEUS based on the expert advice of the SCAC-EG/SCIT, CACT-EG/WGACDT, Recovery-EG and CED.

This document is accompanied by six complementary annexes. The detailed planning of all project deliverables and milestones is listed in Annex 2 and 7 and is displayed in a Gantt chart visual in Annex 1 to highlight project execution timelines. The other annexes provide a more comprehensive overview of specific themes highlighted in this document, including the governance framework, business process modelling, IT strategy process, and an overview of changes introduced during the revision process. Together, this suite of documents provides important guidance on business and IT priority setting to ensure that the work is moving ahead towards the implementation of projects in the field of taxation.

The MASP-T Revision 2020 that was presented in November 2020 and subsequently endorsed by TADEUS serves as the baseline for the current revision.

## **2. STAGED APPROACH TOWARDS IMPLEMENTATION OF EIS IN THE FIELD OF TAXATION**

### **2.1. STAGED APPROACH AT INDIVIDUAL PROJECT LEVEL**

The staged approach applies to the management and implementation of all single project and European Information System (EIS) identified in the MASP-T. The following sections further detail the individual stages:

- Stage 1 – Business Analysis and Policy and Legal framing;
- Stage 2 – Creation of Technical System Specifications;
- Stage 3 – Creation of National and, where applicable, Trade Specifications;
- Stage 4 – Deployment of EIS.

#### **2.1.1. Stage 1 – Business Analysis and Policy and Legal framing**

The first stage entails that business analysis is carried out in parallel with the policy and legal requirements. The purpose of the modelling activity is to ensure that the proposed business process, as supported by the legal provisions, remains relevant to the needs of the business environment, and its impact on various projects and EIS can be understood and evaluated by decision makers.

In order to achieve these objectives, Level 3 Business Requirement BPM are proposed to be developed in parallel with the legislative drafting and other related documents. By the same token, Level 4 Functional Requirement BPM are developed to guarantee the operational alignment of future EIS with Business Requirements and supporting legal provisions. The BPM play the same role as "Functional System Specifications" (FSS).

The protection of personal data is a high priority of the EU. The adoption of the General Data Protection Regulation (GDPR)<sup>2</sup> on 25 May 2018 sets a new framework governing data protection laws across organisations and companies in the EU. The legislation is designed to harmonise data privacy laws in the EU and to give greater protection and rights to individuals through lawful, fair and transparent data processing.

Data processing operations carried out by EU institutions and bodies are governed by the Internal Data Protection Regulation (IDPR)<sup>3</sup>, which entered into force on 11 December 2018 and is fully aligned with the GDPR standards. The Commission is committed to implementing the new data protection rules by complying with the same requirements as those applicable in the Member States.

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<sup>2</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), OJ L 119, 4.5.2016, p. 1–88.

<sup>3</sup> Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC, OJ L 295, 21.11.2018, p. 39-98

### **2.1.2. Stage 2 – Creation of Technical System Specifications**

The second stage consists of the initial IT project work towards system development, and it is primarily intended to prepare the Technical System Specifications, through a comprehensive approach at the Commission level or through collaboration between the Commission, national administrations and, where appropriate, trade representatives. The relevant Expert Groups and Committees<sup>1</sup> are kept informed of the project status and progress.

This phase of activities encompasses the following horizontal tasks:

- Assessment of impact on overall projects (e.g. adaptation of EMCS due to changes in horizontal and core projects);
- Introduction of a management process to handle interactions and dependencies between the MASP-T projects and the cross-sectoral business impact;
- Harmonisation of data across taxation domains whenever possible, e.g. VAT returns, addresses.

### **2.1.3. Stage 3 – Creation of National and Trade Specifications**

National and, where necessary, trade specifications are developed during the third phase to enable software development and acceptance testing.

### **2.1.4. Stage 4 – Deployment of the EIS**

The fourth stage covers EIS deployment and the start of operation in accordance with the phases and architecture as defined in related MASP-T fiches.

As per subsidiarity principle, the Member States need to establish their own implementation strategy. The Member States will thus implement each system within a timeframe that will allow for Conformance Testing, deployment and entry into operation as defined in the respective legal basis. As such, the systems in question must be operational in all Member States by the deadline specified in the legislation and in the MASP-T. In order to facilitate this process, the MASP-T will be maintained and reviewed regularly to reflect updated information on major project steps and planned milestones for better coordination of tasks and responsibilities. However, being a strategic document, the MASP-T cannot be considered as a Project Management tool and detailed project artefacts (e.g. detailed planning, risk log) will have to be created.

## **2.2. STAGED APPROACH TO REACHING AN OVERALL AGREED IT IMPLEMENTATION PLAN (MASP-T)**

In order to achieve a coordinated implementation of the MASP-T project planning, it is essential that the Commission and Member States agree upon and accept milestones driven by the legally binding deadlines of the relevant legislation. In this respect, it is necessary to have a clear view on the content of business plans, to implement relevant business needs, to agree upon the IT architecture and implementation strategy, priorities and the governance mechanism for devising and progressively updating this plan.

## **2.3. GROUPING OF FICHES**

The overall IT Implementation plan is divided into groups, which are further subdivided into phases based on the achieved degree of legal, business and technical clarification and agreement. As such, the project fiches listed in MASP-T Annex 2 are categorized according to the following four groups:

- **Group 1: Direct Taxation Information Systems**

The first group contains the project fiches, procedures and projects related to Direct Taxation.

- **Group 2: Indirect Taxation Information Systems**

The second group contains the project fiches, procedures and projects related to Indirect Taxation (VAT).

- **Group 3: Excise Information Systems**

The third group contains the project fiches, procedures and projects related to Excise.

- **Group 4: Recovery of Claims Information Systems**

The fourth group contains the project fiches, procedures and projects related to Recovery of Claims

- **Group 5: Common Information Systems**

The fifth group contains the project fiches, procedures and projects related to EIS that are common to several of the Groups 1-4

- **Group 6: Taxation IT cooperation initiatives**

The sixth group concerns Member States collaboration initiatives in the field of taxation.

- **Group 7: Technological developments to facilitate Taxation EIS**

The seventh group lists the initiatives driving progress in the field of technology in order to create new functions in the planned EIS, innovation and pilot actions as well as the supporting methodologies and tools related to the European electronic systems.

MASP-T revision fiches may be moved from one group to another. For instance, if an initiative, currently categorised under Group 2, is used in another taxation area, it can be shifted to Group 5 during the next revision of the MASP-T.



### **3. BUSINESS PROCESS MODELLING (BPM)**

#### **3.1. PROCESS MANAGEMENT THROUGH BPM**

The Business Process Management and the embedded Business Process Modelling (BPM) approach<sup>4</sup> are identified as essential instruments in supporting a coherent and common understanding of the legislation in the field of taxation. They ensure a holistic view of process flows and the practical implications of their implementation in line with the legislation.

The enhancement of the BPM policy remains an important objective for DG TAXUD which is considering ways of improving its delivery model to streamline the preparation and implementation of the functional and technical specifications. This would entail the introduction of agile practices to enhance the end-to-end view of the various project artefacts as well as the cross-systems alignments and to create a more efficient environment for requirements' analysis. Careful consideration will be given to the impact that these changes may have on the different stakeholders, in particular the MS and possibly Trade. DG TAXUD intends to hold consultations and organize workshops in due time to present and discuss the integration of these agile solutions into the current modelling discipline. This streamlining exercise will aim at facilitating a smooth transition from the business analysis and business modelling phase to the elaboration phase along with the project initiation phase and supporting the timely deployment of taxation IT systems.

The general BPM levelling approach is reflected in Section 3 of this document and Annex 4 of the MASP-T.

#### **3.2. BPM POLICY AND APPROACH**

##### **3.2.1. Introduction**

Business Process Management, embedding Business Process Modelling, is considered an important supporting instrument to address the need for a higher level of uniformity and harmonisation, effectiveness, efficiency and automation.

The overall purpose of Business Process Modelling (BPM) is to increase the common understanding of the process flows and of the practical implications of their implementation. The full BPM policy statement may be found in Annex 4.

More specifically, the BPM policy aims to:

- Identify possible economic gains and potential quality improvements in the business case;
- Depict business processes foreseen in legal drafts and other policy documents and to render these processes understandable;

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<sup>4</sup> Business Process Modelling is the activity of representing processes of an enterprise, so that the current process may be analysed and improved. BPM is typically performed by business analysts and managers who are seeking to improve process efficiency and quality.

- Check the business logic provided in the legal draft and to provide comments on proposed business processes;
- Check the soundness of the business process and to identify opportunities for streamlining;
- Perform a quality control on the legal text and to provide comments on the legal draft;
- Define what processes should be automated and how, ensuring the correct reengineering and identifying synergies between processes;
- Guarantee the envisaged automated systems will function as described in the legislation.

### 3.2.2. Governance of BPM

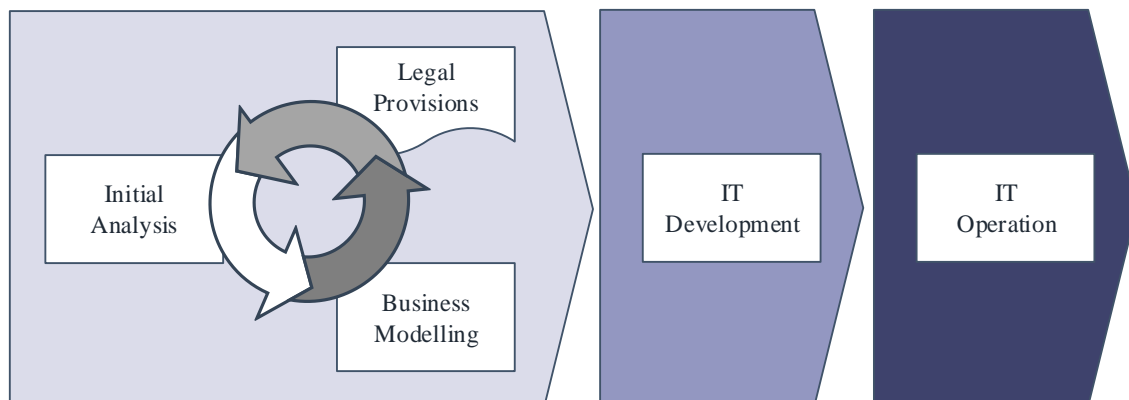
BPM activities are included in the process or functional analysis depending on the applied degree of levelling. For Level 1, 2 and 3 BPM & Data this corresponds with business/legal process analysis and for Level 4 BPM & Data this corresponds with functional analysis.

The Commission is responsible for drafting and maintaining BPM and related business analysis documents (or artefacts). Member States and possibly trade representatives will be designated as experts during this activity. The BPM will be analysed, reviewed and approved by the Expert Groups and Committees competent in their respective areas<sup>1</sup>.

A defined Change Management procedure is in place for handling subsequent updates of BPM. This Change Management procedure is based on the TEMPO “Change Management Reference Manual”. Its appropriation is not limited to the treatment of BPM updates as the procedure’s wider and consistent application can be found in MASP-T revision Change Management and Project Management as well (see sections 5.1 and 5.2 accordingly).

### 3.2.3. Impact on project lifecycle

As laid down in the BPM policy statement, business analysis and modelling is an essential ingredient of the IT project life cycle (see Section 6 of this document). The following flowchart (Figure 1) illustrates where the business analysis and modelling activity fits in the overall end-to-end process:

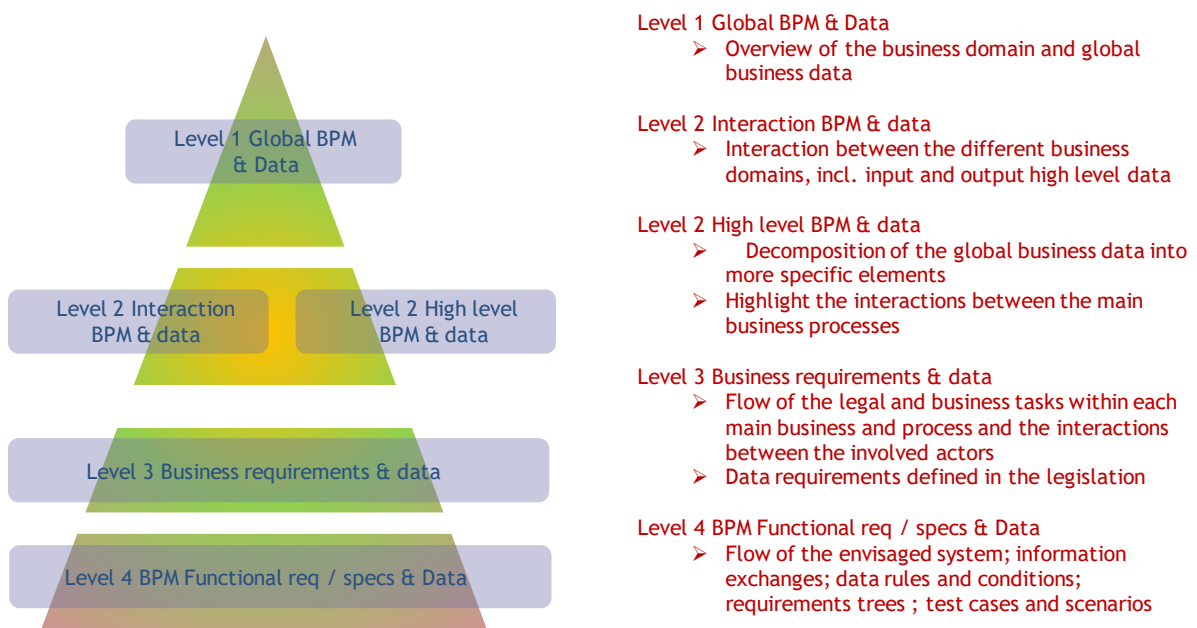


**Figure 1 - Impact of BPM on the Project Lifecycle**

### 3.2.4. BPM Levelling Definitions

Levelling refers to different levels (or layers) of abstraction by which the representation of business processes is structured. Hierarchical modelling enables the development of a holistic view of the systems. This perspective can be presented to a wider audience (policy makers, legal experts, project managers, IT technical experts, etc.).

It is necessary to define the degree of detail for each level of abstraction in the hierarchy (L1, L2, L3 and L4). This level of detail connotes what to model and from whose perspective the modelling is done. This process assists the modeller in providing the right level of elaboration, and ensuring that levels are interlinked. It is essential to adapt the level of detail in a model depending on its intended audience and the model's purpose. Each level should be linked and have a common thread running throughout the hierarchy.



**Figure 2 - An overview of the different levels of BPM**

A full description of each level of the BPM<sup>5</sup> may be found in Annex 4.

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<sup>5</sup> For those who have access to ARIS Business Publisher, the already existing taxation BPM may be found at the following location: <https://itsmtaxud.europa.eu/businesspublisher>.

## 4. IT STRATEGIC FRAMEWORK

### 4.1. CONTEXT

The new IT Strategy has been developed within the overall framework of *European Interoperability Strategy* and the *European Interoperability Framework*, which have been elaborated as part of the digital agenda 2020 to foster interoperability of public services across Europe.<sup>6</sup>

The modernisation of customs, taxation and excise is itself part of the modernisation of public services throughout Europe and was foreseen in the digital agenda for Europe and the European eGovernment action plan 2016-2020.

Nevertheless, Member States pointed out the need to reduce cost and redundancy of efforts involved in the use of IT, stressing that the current way of working often involves repetition of the same duties throughout the Union for the implementation of common systems.

One of the main objectives of the IT Strategy is the overall cost reduction of IT implementations. This project concerns a new working method at EU-level referred to as IT Collaboration following the priorities outlined in the [Tallinn Declaration on eGovernment](#). The Commission's focus is to play a leading role in IT projects to support the collaboration between Member States for the development of common Union components for national systems. Future work on this project is foreseen to be carried out under the initiative and leadership of the Member States with the coordination of DG TAXUD.

### 4.2. CORNERSTONES OF THE STRATEGY

The cornerstones of the IT Strategy are the following:

- **Service-oriented Architecture (SOA).** The future IT systems shall be designed and implemented using a service-oriented architecture, which favours the emergence of flexible, modular and adaptable IT systems that benefit from the reuse of existing functionality at national and EU level. The adoption of a service-oriented approach is in line with the principles of the European Interoperability Framework (EIF), which recommends this model to design new services or reengineer existing ones and reuse, whenever possible, existing services and data components. DG TAXUD aims at producing modular IT systems that can reuse several pieces of collaboratively developed software as well as less or non-synergetic components, such as those that are independently developed. Active consideration is also given to the use of open source software, where appropriate. This model is promoted as an enabler of the EIF principle on reusability.
- **CCN2.** CCN2 shall be used as the interoperability infrastructure instead of the legacy CCN, which enables the new service-oriented architecture. By adopting CCN2, DG TAXUD creates an interoperability infrastructure, which

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<sup>6</sup> Commission communication on interoperability - European Interoperability Framework (EIF) (COM(2010) 744).

offers location-independent access to services and services that are backward compatible with existing systems.

- **Central EIS.** Where appropriate and in view of total cost reduction and subject to a positive business case, EIS could be centrally implemented if allowed by the legal provisions.

In order to achieve this objective, the Commission has created a high availability IT infrastructure that offers appropriate service levels. However, a central implementation is not always welcomed by all MS for various reasons, one of them being that Member States have other national decisions, which they wish to manage through a single system. This drives the need for a modular system design that, through the service-oriented architecture capability, allows plugging the related functionality into National Systems, while simultaneously foreseeing specific interfaces for MS that wish to develop their IT system in full. Even if this hybrid architecture supports (1) Member States that are developing their own systems in order to accommodate national needs and obligations, and (2) Member States that opt for the system developed centrally, it is more complex and time-intensive to design and implement by the Commission while at the same time it is less agile in addressing change (compared to a single central functionality). It should be therefore put in place in very specific and limited circumstances.

It should nevertheless be borne in mind that centrally implemented EIS may require data coming from the MS systems in order to avoid for the Economic Operators to enter several times the same data in different systems or to perform validation with nationally available data.

- **Collaboration.** Collaboration between willing Member States in the design and (possible) implementation of future systems shall be favoured in order to avoid repetition and to reduce redundancy of effort and total cost in the European Union.

A managed IT collaboration helps to increase the number of IT activities shared between Member States and increase the number of reusable components through silos. This leads to lower costs for IT deployment and operations in the Member States, while at the same time providing greater agility in meeting EU policy expectations. With this scope, in 2014 Commission set up under the Fiscalis 2020 programme the FPG/037 project group called “IT Collaboration Catalyst group”<sup>7</sup> with the task of promoting, launching and coordinating IT collaboration initiatives in the taxation sector. The Catalyst group represents the main forum to trigger new ideas for IT Collaboration in the field of taxation. Currently it is composed of members from 23 Member States is in charge of the coordination, communication and lifecycle management in the area of IT Collaboration. It is a governance board with particular focus on IT projects.

- **Enterprise Architecture.** The Taxation Reference Architecture based on eGovERA (see Annex 5) will continue to be developed to build a common language basis for future systems.

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<sup>7</sup> Under the new programme, this group is known as FPG/013, “Catalyst Networking Group”

- **Resource Availability.** If there would be a shift of responsibilities from the Member States to the Commission, following agreements reached at strategic level and reflected in the appropriate legal frameworks, adequate resources will need to be made available to guarantee a timely and correct implementation. Additional human resources would also be provided from the Member States using virtual teams and internet collaboration, to employ these resources from their usual assignment and living place, in order to ensure that national requirements are implemented effectively
- **Connecting Europe Facility (CEF) Building Blocks.** The EU Commission supports the development of high-performing, sustainable and interconnected trans-European networks in the area of digital infrastructure through the Connecting Europe Facility (CEF) programme. This facility was set up as a dedicated financing instrument to channel EU funding into the development of infrastructure networks. CEF is funding a set of generic and reusable Digital Service Infrastructures (DSI), also known as building blocks (e.g. eDelivery, eID and eInvoicing) to interconnect complex digital services and IT systems across the EU. The basis for the CEF building blocks are interoperability agreements between the Member States. The blocks represent basic capabilities that can be reused in any project, where appropriate, to facilitate the delivery of digital public services across borders and sectors. Recently, the Commission introduced three new building blocks (Big Data Test Infrastructure, Context Broker and eArchiving) to provide reliable services across different domains and bring added value to the areas of data infrastructures, digital archiving and real-time data in line with the vision laid out in the Tallinn Declaration.

More details about the IT strategy are provided in the Annex 5 of the MASP-T.

## **5. MANAGEMENT OF THE MASP-T AND ITS PROJECTS**

### **5.1. CHANGE MANAGEMENT**

It is the task and responsibility of the Commission to ensure that the MASP-T remains up-to-date. A new version of the MASP-T is prepared in close cooperation between the Commission, the Member States and in consultation with trade when needed. In principle, an agreed version of MASP-T will remain valid for one year. Annex 7 however, the project dashboard, will be updated on a quarterly basis.

The goal of the Change Management process is to ensure that standardised methods and procedures are used for efficiently handling all changes to MASP-T. When something needs to be changed in the MASP-T – either in this document (the Main Body) or one of the MASP-T's Annexes, the Commission services, Member States are authorised to submit a "Request for Change" in writing. They then act as a "Change Initiator". The Change Initiator addresses the corresponding Change Request to the "Change Manager".

The Change Manager at the Commission's end is DG TAXUD Unit B4, the unit in charge of the taxation systems & digital governance. The Change Manager:

- Organises consultations with other involved DG TAXUD Units and sets up Change Advisory Board (CAB) meetings;
- Lists and sends the requests for change for discussion;
- Chairs the meeting and minutes the meetings;
- Keeps an inventory of Requests for Changes as well as Approved Changes.

The Change Initiator is kept informed of the progress of the change (rejection, approval and acceptance).

The TADEUS Deputy level is the MASP-T Change Advisory Board (CAB), which takes a decision on proposed changes.

The agreed upon changes are implemented in the next MASP-T revision. The TADEUS is kept informed of approved changes and endorses the final updated version of the MASP-T. More details about the change management process are given in Annex 6.

### **5.2. PM2 METHODOLOGY**

In order to maintain transparency and to establish confidence in the progress made by Member States and the Commission and the evolution of projects, it is important to have a clear methodology for achieving results. The staged approach referred to in Section 2 sets broad guidelines for the implementation of EIS. However, these implementations will only be realised if there is an agreed approach for coordinated EIS development.

Each project will need to operate within an overall timeframe as set out in the projects planning (see MASP-T Annex 1). In order to enable a project to respect the scheduled date to start operations in all EU Member States, there must be strict adherence to agreed deadlines for each step of the project, e.g. Level 3 Business Requirement BPM, Level 4 Functional Requirement BPM, Technical Specifications

(System Process Model, software development, testing, etc.). The Commission proposes to use the above approach and to also integrate the dates which concern external stakeholders in the planning.

For each major deliverable (e.g. BPM, System Specifications, etc.) in a project, there will be a "review and acceptance cycle" with Member States. Trade will also be consulted during this review cycle when needed. Each document to be approved will be submitted for review, with a pre-announced and adequate given period for providing comments. At the end of this "review period", a consolidated list of all received comments will be prepared. Comments will be discussed and a decision on how to take into account will be taken. Based on the taken decisions, a revised updated document is created and submitted for approval to the competent Expert Group or Committee<sup>1</sup>.

These same principles are also applicable to the MASP-T, so that at the end of the revision cycle the approved version contains deadlines, which all parties need to respect. In the event of unexpected and major delays to projects occur, the agreed deadlines may be amended by following the same Change Management procedures as described above (see 5.1) and in accordance with the Governance Scheme (see Annex 3). This may also entail steps are taken to adapt the deadlines inscribed in the legal basis.

For good management of all EIS-projects defined in the MASP-T, it is essential that this methodology be respected. All parties, whether National Administrations, the Commission or economic operators, must be able to plan and commit resources in the confidence that everyone is working towards the same deadline based on the same agreed documentation. Furthermore, the complexity of the inter-dependence of the various projects means that careful coordination is necessary to ensure that delays related to projects running out of synch with the schedule do not occur.

The adoption of corporate standard PM<sup>2</sup> project management methods, harmonisation of project templates and progress reporting, the streamlining of quality assurance processes and the implementation of comprehensive information security and data protection strategies is a key part of the IT modernisation programme. In addition, part of the IT modernisation plan, the development teams from DG TAXUD and the Member States need to embrace the agile software development approach, with DG TAXUD IT project managers already participating in training related to the Commission's corporate "PM<sup>2</sup> Agile" methodology.



## 6. IT PROJECT LIFECYCLE

DG TAXUD designs, implements and operates large-scale trans-European systems for Customs, Excise and Taxation. DG TAXUD applies the RUP@EC methodology<sup>8</sup> for IT Projects aiming at the provision of IT systems that effectively meet business objectives while assuring implementations that are high quality, on-time and within budget.

In the RUP@EC methodology, the IT Project Lifecycle is divided into a sequence of phases for which a set of milestones, tasks and deliverables have been defined to address the unique needs of the project at each phase. The project lifecycle provides stakeholders with oversight, transparency, and steering mechanisms to control project funding, scope, risk exposure, value provided, and other aspects of the process. The IT Project lifecycle phases, as defined in the RUP@EC, are listed below.

### 6.1. INCEPTION PHASE

*Output: project is defined*

The aim of the Inception Phase is to define the project scope and objectives, identify key functionality, examine implementation alternatives, define cost and schedule and decide to implement the defined project.

Key outputs are the Business Process Model and high-level requirements (L2 & L3 analysis being completed and the start of L4 definition activity), high-level system architecture allowing sharing duties between the COM and MS, high-level estimate for cost and schedule, as well as potential technical solutions. These are documented in Business Case and Vision Documents that have to be submitted to the IT governance bodies for IT Project approval.

### 6.2. ELABORATION PHASE

*Output: System is specified*

The aim of the Elaboration Phase is to:

- refine the business processes and complete the analysis of L4 BPM;
- define the Functional and non-Functional Requirements of the overall system;
- develop the Technical IT System Specifications, including the requirements of the working IT applications composing it and their interfaces;
- design and test (possibly in a prototype) the IT system architecture and interfaces;
- plan the System Construction phase and organise system test plans.

The Technical System Specifications comprise the IT system architecture, requirements of the IT applications composing the system, related Use Cases, Data Modelling, the System interoperability model and related interfaces.

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<sup>8</sup> DG TAXUD has currently starting to move towards Agile methodology for centrally developed components. This will be elaborated further in a next release of this document.

The project groups responsible for the implementation of the defined IT applications at national and/or EU level also define the detailed Functional Specifications of the applications they are responsible for and the related test plans. They further interact with their users on topics such as the usability of the applications and the testing of the IT architecture in prototypes. In this phase, the high-level project plan and budget is also refined and detailed. This can be an iterative process. The specifications produced in the Elaboration Phase may need to receive minor revisions in the Construction Phase to address the potential gap between implementation and reality.

### **6.3. CONSTRUCTION PHASE**

*Output: System is constructed*

The aim is to complete the development of the system based on the outputs of the previous phases. The Construction Phase could engage parallel construction activities in the Commission and the MS. Tasks such as application design, application building, integration and testing activities are included.

### **6.4. TRANSITION PHASE**

*Output: System is operating*

The aim is to ensure that the software is ready for delivery to users. Tasks such as Deployment and Rollout, Conformance Testing, data migration, training of users and adjustment of existing business processes are part of the related duties.

In view of business continuity management, DG TAXUD Directorate B launched in 2018 the IT Business Continuity Management System (IT BCMS) revamping project Phase I followed by Phase II in 2019 and continuing with Phase III in 2020 that will include support for Gold Services in Q3/2022. Its objective is to ensure that DG TAXUD investments in preparedness is always effectively translated into recoverability when required, in line with its business priorities and requirements. The IT BCMS is aligned with all other levels of business continuity management arrangements already in place, taking into account all inter-dependencies within the DG TAXUD's complex ecosystem to effectively meet the IT Service Continuity needs of its stakeholders. The relevant Business Continuity components has been in place, revised, updated and further elaborated, validated and adapted on an on-going basis as part of the project, including among other, IT BCMS policy, Business Impact Analysis (BIA), Risk Analysis/assessment, Strategy, IT Business Continuity Plan (IT BCP), IT Disaster Recovery Plans, processes and relevant guidance. The project is also aligned with the continuity plan of the trans-European systems and the TEMPO methodology framework.

## 7. TRAINING

The implementation application and adoption of EIS by Member States and businesses require systematic support through training and competency building measures.

In line with the European training and education concept in the field of customs and taxation, common training support is planned to complement and reinforce the training efforts of Member States and business in areas where national action alone is insufficient.<sup>9</sup> Such an approach is consistent with the educational and learning aspects of the Community's Europe 2020 strategy.

Any common training measure in this field should be designed to help translate e-Government into practice and thus enable businesses and governments to reap the benefits of the EIS in full.

To achieve this goal, common training measures are best developed in partnership with all concerned stakeholders and should comply with a few key principles: be driven by user's needs and be multi-channel, cross-governmental and cross-national.

The Commission proposes to pursue the following methodology in particular:

- Mapping of new knowledge, skills and competency requirements related to the centralised part of the EIS;
- Identification of common training needs at European level, compared to purely national training needs;
- Alignment of common training support planning with overall project development timeline per IT project;
- Selection of most appropriate training tools and delivery methods depending on the target audience and circumstances;
- Development of tailor-made training answers on common training requirements for identified target audiences;
- Provision of an online collaborative space for additional coordination of national training measures between the Member States and with business, where appropriate.

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<sup>9</sup> Common training support can be provided as far as supported by the Fiscalis 2027 programme.

## **8. COMMUNICATION**

The implementation, application and adoption of new EIS by Member States and trade will require information and communication actions to raise awareness, both in terms of the benefits it brings and the uptake of proposed measures. Specific communication actions will be proposed and introduced as the EIS develops. The Commission will be responsible for activities at EU level, complemented by measures at national level.