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MASP-T Rev. 2022 v1.0 **IT Strategy**

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1. HOW THE IT STRATEGY IS REALISED

In this chapter, the main principles of the IT Strategy will be demonstrated on how they are realised and on their value for all stakeholders.

1.1. THE SERVICE-ORIENTED ARCHITECTURE

The introduction of the service-oriented approach in the design of the new IT systems for taxation will result in flexible and modular applications that can adapt easier to the changes and can benefit from the reuse of existing functionality.

The Service-Oriented Architecture (SOA) is mainly a way of thinking and designing that aims to align the business world (organisation, processes, workflows, rules, etc.) with the world of computing - creating software systems to meet business needs - so that both become more efficient. The SOA aims at modelling business services related directly with business operations (business tasks), and implementing them through software services as it is explained in "SOA Overview and Guide to SOA Research" conducted by Gartner in 2011.

This approach is in line with the European Interoperability Framework¹ (EIF) that recommends the development of a component-based service model allowing the establishment of European public services by reusing, as much as possible, existing service components.

In order to model this real-world operation and to design IT systems that implement these business services, SOA focuses on the analysis of the business processes as to identify the services that are needed to perform this operation and the orchestration of these services in order to produce the desired results. For example, following the analysis of Import, Export and Transit procedures, all of them require an IT application to perform risk analysis; therefore, the most efficient solution would be a unique application that offers risk analysis services to all of these procedures adapted to each particular process and not three risk-related IT systems as one for each workflow.

By implementing SOA, the aim is to use a common design pattern associated with proven technologies. There are many examples of solutions based on a SOA successfully implemented ranging from IT systems of international companies on the private sector. As examples: IT systems for airline companies - Lufthansa, United airlines and Delta airlines (for reservations, inventory and passenger check-in); IT systems in the area of logistics, Con-Way, the logistics and trucking company and IT systems in the area of communications Motorola and T-mobile²; e-government IT systems offering one-stop shop services, such as Denmark's Customs IT system and Greece's Customs IT system. Finally, even the famous CERN (European Organisation for Nuclear Research) is employing SOA-based software to monitor and manage potential emergencies.

The aim of applying an SOA approach is to have :

- Increased flexibility and reusability and reduced cost: The adaptation of the IT systems to new functionality is easier, faster and at a lower cost, since changes have a limited impact on specific services. Also with SOA, early prototypes can

¹ https://ec.europa.eu/isa2/eif_en

² Ten examples of SOA at work, Joe McKendric, Dec 2006 and Jan 2008 studies.

easily be built to avoid erroneous implementations and maintenance cost at a later stage;

- Improved business agility and alignment of business and IT systems: SOA is a natural complement to the BPM policy, as the implementation of business processes can be translated in a workflow of software services. SOA is for IT the natural equivalent of what Business Process Models are for Business. Furthermore, SOA does not imply the rebuild of the existing systems similarly for the same reason that BPM does not implicitly change the processes themselves; it only gives an opportunity to manage them in a more efficient manner. In addition, the design on the basis of a set of services allows functionalities to be specified in an unambiguous way;
- Increased consolidation and increased revenue: There are many opportunities that could be enabled by the SOA. SOA using Cloud technology could mean that these services can then be hosted by a MS, common cloud infrastructure from the Commission or hosted by a reliable service Supplier. Furthermore, the COTS – implemented IT solutions from the market - are proposed as alternative solutions in order to deliver the services in a more efficient and effective way. Once the services could be defined with structured SOA governance by means of a common Reference Architecture, there is possibility to have them:
 - Centrally implemented by DG TAXUD;
 - Shared by any MS from the existing national services;
 - Collectively developed by some collaborating MS;
 - Provided by a service provider from the market.

The main assumptions for the SOA implementation are:

1. Not mandatory for MS to adopt nationally: It is not the purpose to impose SOA for the systems, MS may implement the defined services the way as it is decided at national level;
2. Common language and standard in the EU. The objective of the Reference Architecture is to define a mandatory framework allowing to address unambiguously IT-related matters from the service, process and data perspectives;
3. Gradual approach: SOA does not have to be applied everywhere simultaneously, it will be applied gradually, where substantial changes or new IT systems are required to be implemented;
4. Started with central services: DG TAXUD will itself apply SOA for the central development, in order to make services available to be consumed by MS;
5. Does not impact the legacy systems: There will be no impact on the existing systems and in addition, stability of existing interfaces shall be assured. Therefore, when a MS decides to use the central services, minimal integration effort needs to be foreseen to allow full compatibility regardless the MS is SOA-compliant or not;
6. Tested by the architecture group: The service paradigm has been tested by the architecture group. The Reference Architecture is based on the Service-Oriented approach and for the IT projects of the MASP-T, an analysis of the services needed to be implemented in order to offer the required functionality has been in progress,

in compliance with the Business Process Modelling, as it is explained in the corresponding chapter of the Reference Architecture;

7. Creating the conditions for market standardisation. When the Reference Architecture will be sufficiently developed, it shall be used as a guideline to COTS suppliers so as to produce compliant products and services.

Projects addressed in collaboration shall also be using SOA-based design. The adoption of the SOA will not alter the existing message exchange patterns and will have no impact on the existing common systems which will continue to operate on the basis of existing IT architecture.

1.2. IS CENTRALISATION OF PARTS OF IT FEASIBLE AND USEFUL?

The aim of centralisation is to address the IT solutions optimally without altering the responsibilities of the National authorities and the Commission. In addition, central implementation and/or operation of IT systems can only take place if it can be justified by a positive business case.

The possible centralisation of the taxation systems needs to be considered from the following perspectives/possibilities:

1. Central development and operation of systems:

In this case agreed IT systems could be developed and operated centrally so that MS could use the functionality that is provided by a common system. Such an approach could be based on the DAC3 experience, extended by the capabilities provided by SOA.

2. Central development with national business expert involvement:

In this case, IT System/Services of the national domain could be developed centrally, supported by business and IT experts from MS on the condition that this is justified by a business case. In such project, national could be implemented centrally. For centrally implemented systems where interaction with trader would be necessary, direct access for traders to central capabilities is through the Uniform User Management and Digital Signatures (UUM&DS) system. This work requires active participation of MS experts in the project to ensure that national requirements are met effectively.

3. Shared service components developed by collaborating MS:

Instead of having each Member State design and develop on their own similar functionalities, MS could work in a collaborative mode in particular areas to design and develop common services. The Reference Architecture can be used to facilitate this shift towards a new generation of IT systems built on the principles of harmonisation, convergence and modularity by providing a common view on the IT system design in various levels of detail. These services could be deployed centrally or deployed by one MS and shared by many or customised and deployed by each MS.

Based on this work the market can offer solutions that meet effectively the requirements and the high quality standards that have been defined beforehand. This aspect is also closely linked to the collaboration work. All these types of solutions can run effectively in a cloud environment meaning that they can be hosted by some MS, the Commission or a Service Provider.

4. Central data repository:

In this case the creation of a central repository is used in an IT system implementation so as to reduce the number of interacting parties from $n*(n-1)$ to $(n+1)$, where n is the number of MS. This approach is meant to increase the agility of the IT systems deployed in the European Union, but it needs to be understood and agreed in the case of specific systems. This option will be subject to feasibility studies and business case analysis and will require high level discussions and agreement prior to move to the implementation phase.

In any case, MS will always have the choice to use the central services or to develop national ones.

- For the national domain, MS may exercise their responsibility the way they consider it to be more efficient;
- For the common domain, when exchanges between MS are involved, systems will continue to be based on the same or analogous design patterns as in the past but based on CCN2;
- For IT systems developed by the Commission, systems shall expose services, accessible through web services and will replicate final data to all MS for use in their administration.

In conclusion, centralisation aims at the rationalisation of the total cost of ownership of IT systems and by no means at the alteration of the way national responsibilities are exercised. By having IT systems implemented with more central effort, it will avoid having 27 times implementation of similar or nearly identical functionalities, and solve the issue of absence of business case justification in certain countries. The high cost, complexity, lengthy implementation time associated to such repetition of implementation and the multiplied costs of maintenance can be reduced significantly.

1.3. COLLABORATION WORK/SHARING IN PROJECT SPECIFICATIONS AND IMPLEMENTATIONS

Some MS expressed the need to address some future challenges together. MS could collaborate, on a voluntary basis, in tackling their responsibilities areas, depending on their own constraints and priorities. Several domains are open candidates for collaborative work.

The Reference Architecture work has demonstrated that collaboration between the Member States to build something in common is possible.

The collaboration activity may take several forms such as:

- Refining and completing the Reference Architecture horizontally with the services, data and interfaces for all the complete range of taxation systems;
- Concrete collaboration projects with specific value for a group of MS and potential value to all MS (e.g. DAC1 Statistics module).

The above is the way that opens towards a new generation of IT systems where each service provided in the community could be referenced in within a common framework resulting from collaboration work and at the same time leading to further opportunities of collaboration and sharing.

All collaboration activities are following the principles below:

- Volunteer basis
It is not mandatory for any MS to join the collaboration activity or to use the product developed by the collaborating MS.
- Collaboration outcome would be available for all
The final product from the collaboration activity would belong to the entire European Union and would be offered to any MS willing to use it. This collaboration work would either produce common specifications, complete applications or parts of application (web services). It is expected that this type of centrally-funded efforts would create a library of knowledge (e.g. design and specifications) or even software components that could be used by willing MS.
- Towards Taxation IT Cloud or Taxation App Store?
For the services produced in a collaborative manner, the use of open-source software technologies and products, which is a model promoted as an enabler of the European Interoperability Framework, or “cloud” type delivery could be considered for the delivery of the services. This set of services may constitute the “cloud” of taxation services that through their use by other MS will reduce the overall cost.

1.4. REFERENCE ARCHITECTURE

The European Interoperability Framework introduces a conceptual model for developing European public services. It presents a building block approach to construct them allowing service components to be interconnected and promoting the reuse of information, concepts, patterns, solutions and specifications in Member States and at European level. In the same line, the IT Strategy is targeting a new generation of IT systems architected by building blocks of logical services.

The IT Strategy is based on the assumption that centralisation is not feasible in the coming 10 years or more, except for specific projects or components. If MASP-T systems are to be based on their majority on distributed architectures, it is essential to invest in the convergence of these systems as being the building blocks supporting business services.

The Reference Architecture itself is not a standalone project; however, it is the key instrument to allow the realisation of the IT Strategy by breaking the monolithic nature of the systems into a set of logical services or building blocks that can be associated to business functions supported across the business processes and so clearly and universally defined and understood.

The Reference Architecture is tightly related to collaboration activities aiming at facilitating cooperation, exchange of information and at achieving a common understanding of IT systems and services, their business value and purpose, and their evolution over time.

The Reference Architecture is not only about services, it is also about data and about IT components and how these relate to and implement the business tasks and processes leading to the fulfilment of the business goals themselves.

The Reference Architecture would become an indispensable instrument for any future collaborative development as it provides the following benefits:

- Enable collaboration amongst the MS by providing:
 - A common reference of services;
 - A common language for discussions and decisions;
 - A functional landscape to identify services candidates for sharing and reusing.
- Fix unambiguously the scope of each project in terms of services to be implemented:
 - Associate unambiguously the services with the BPMs functions and requirements (Functional Specifications).
- Ensure alignment with the business architecture and BPMs:
 - Closely relate to the BPM and build a clear relation between business and IT allowing the management of business changes with an immediate view of their IT impact and the other way around.
- Defines common service and data models which will enable:
 - The emergence of shared National Systems using shared components;
 - Normalisation of the market and allow the possibility to have COTS services;
 - Creating services that could be provided throughout a 'cloud' in a flexible manner. The services in the "cloud" can be the result of specific services offered centrally by the Commission or by a MS, or from collaboration projects resulting on shared services, or solutions offered by the market.
- Maintain systems in a flexible way identifying the impact of changes and being able to modulate the scope of those changes.

Therefore, the Reference Architecture is essential in terms of driving towards the convergence; by describing in a common place the acknowledged components and services of taxation systems and enabling the harmonisation, reusability, collaboration and cost reduction.

In this regard, it should also be highlighted that the European 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.

Whatever the way these services are deployed or built, it can only be possible if a common view is built on the structure and characteristics of these services and the Reference Architecture is the necessary instrument to achieve this.

Taxation Reference Architecture and the eGovERA approach

The taxation ecosystem consisting of the MS tax administration, other authorities, the Commission and its divisions, tax consultants, bookkeeping and accounting service providers, banks and other payment service providers and specially the businesses and general public is an integrated web of players each having their multiple roles in taxation.

Today most of the taxation services are available online through digital public services and tax administrations are integrating more with application programming interfaces (API) and other means with various business systems and other authorities.

As advances in information technology have made new services in taxation possible there has been missing a common reference or framework to analyse and develop these services especially in collaboration.

DIGIT in collaboration with TAXUD built a taxation e-government reference architecture - eGovERA Tax RA³ - to help Member States' tax public administrations to better understand and promote interoperability in the tax ecosystem. This work based on the European Interoperability Framework (EIF) and supplementing reference architecture (EIRA)⁴.

eGovERA provides:

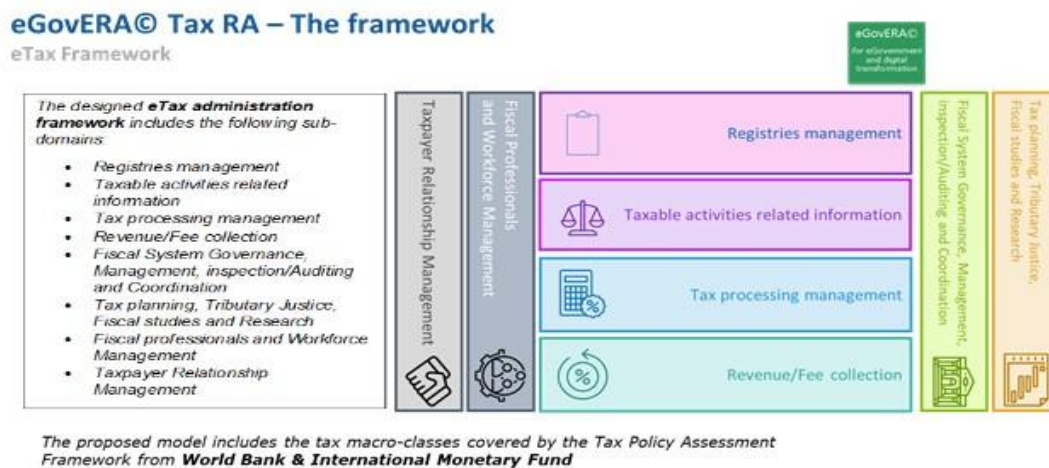
- i. a common controlled vocabulary to avoid ambiguity,
- ii. guidelines for understanding the next generation of digital public services while coexisting with legacy.

³ <https://joinup.ec.europa.eu/collection/european-interoperability-reference-architecture-eira/solution/egovera/about>

⁴ Insert a reference to EIRA

As mentioned above, DG TAXUD is supporting in several layers and projects the IT Collaboration among the Member States' tax public administrations. As part of this, there have been various project groups and expert teams working on the issue, one of them dedicated to help create the eGovERA reference architecture in the field of taxation. Several Member States and the Commission formed a Fiscalis Project Group (FPG/128), financed by the Fiscalis 2020 programme, led by Finland, and created the baseline for the domain specific architecture.

The outcome of the work done by the group is a taxation framework based on the models from International Monetary Fund (IMF), World Bank (WB) and other sources.



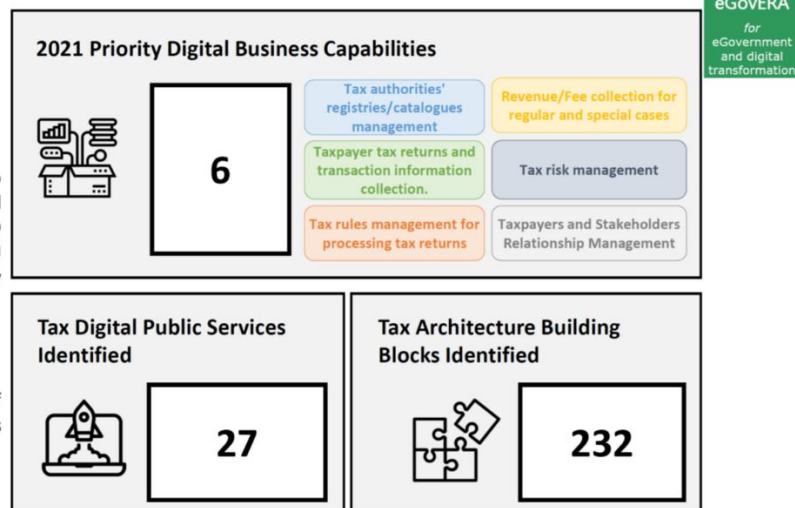
The above-mentioned group was supporting building of the taxation eGovERA reference architecture, which helps to analyse the commonalities and differences among tax administrations and thus help in analysing the possible common architectural building blocks to build solutions in collaboration.

Priority digital business capabilities within the tax framework were identified to analyse the architectural building blocks needed to be built and implemented. The next planned stage is to communicate, maintain and further develop the tax reference model.

The eGovERA team, the Tax Working Group and DG TAXUD, have identified 6 Digital Business Capabilities supporting DG TAXUD Tax Digital Objectives and MSs request for EU Funds (i.e., Resilience and Recovery Facility funds). They are realized by:

- 27 Digital Public Services, and
- 232 Architecture Building Blocks.

These 6 Digital Business Capabilities are part of the 25 Tax Digital Business Capabilities identified.



The plan for the improvement of the reference architecture model is to have a pilot project on **Solution Architecture Template for the Special scheme for SMEs⁵ based on eGovERA Tax Reference Architecture under FPG.**

The project group will produce a solution architecture template (SAT) for the national implementation of the **Special scheme for SMEs** based on the eGovERA Tax and Business Agnostic (BA) reference architectures. The aim is to help the Member States' tax public administrations in the implementation of the national part of the system.

The long-term goal is to produce a methodology based on European Interoperability Framework (EIF), European Interoperability Reference Architecture (EIRA) and eGovERA to help Member State Tax Administrations in the implementation and maintenance of new and existing national components of Trans European Taxation Systems. This project will act as a pilot towards this goal.

During the project it is expected also, the eGovERA tax reference architecture to be updated according to the project group findings and recommendations.

1.5. IT BUSINESS CONTINUITY MANAGEMENT SYSTEM (IT BCMS)

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 continued with Phase III in 2020. Its objective was to ensure that DG TAXUD investments in preparedness are always effectively translated into recoverability when required, in line with its business priorities and

⁵ See annex 2 fiche 2.4

requirements. As a result of these projects, all Business Continuity components are in place and the IT BCMS is now aligned with all other levels of business continuity management arrangements, taking into account all inter-dependencies within the DG TAXUD’s complex ecosystem to effectively meet the IT Service Continuity needs of its stakeholders.

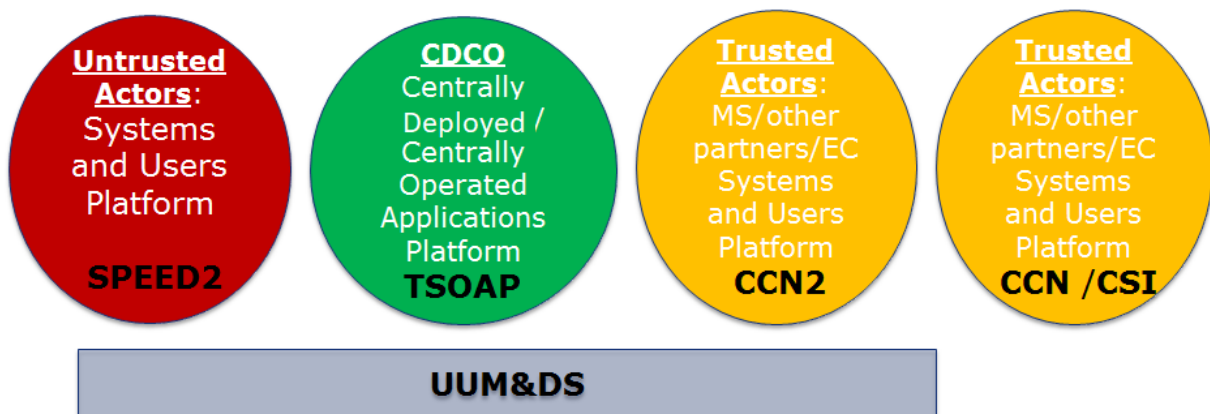
As a standard approach of DG TAXUD IT BCMS life cycle, IT BCMS components are on an ongoing basis (as part of the embedded BCMS in daily operations of IT) validated (through extended tests & exercises), revised & improved, updated and further elaborated, including the alignment with the continuity plan of the trans-European systems and the TEMPO methodology framework. This includes all key components as Business Impact Analysis (BIA), Risk Analysis/assessment, IT Business Continuity Plan (IT BCP), IT Disaster Recovery Plans, IT Crisis Management Plan and relevant processes, including the full alignment of these with the DG TAXUD Business Continuity Management System.

Key objectives for the current and next periods are (a) the alignment of infrastructure in TAXUD Datacentres to ensure full support of Gold Services (by Q3 2022) and the continuous verification of the Recovery capability through DR exercises, including a full annually DR exercise to cover all IT Systems.

2. DG TAXUD SOA ARCHITECTURE OVERVIEW

The future SOA architecture is built according to the circles of trust principles, stating that only specific classes of actors will be authorised to access the different platforms and focusing the platforms on their core functionalities:

- Untrusted actors such as Traders or 3rd countries will only access SPEED2(ng);
- Trusted actors such as Member States, EC users and systems access CCN2(ng) and CCN/CSI;
- The CDCO/TSOAP applications are not directly accessed by external entities (except EC entities) but are accessed through the other platforms;
- The UUM&DS platform can be accessed by all entities.



A summary of the usage of the platforms:

- CDCO/TSOAP will host the centrally deployed and centrally operated SOA-Enabled applications;
- SPEED2(ng) will become the Single Entry Point for non-Member State (untrusted actors), as it is the case for EU-FATCA and EU-CRS in Direct Taxation;
- CCN2(ng) is the platform supporting Member States interactions for all new applications using the SOA Paradigm;
- CCN/CSI currently remains the platform supporting Member States interactions for legacy applications using the CSI Paradigm.

The guiding principles are to standardize, simplify, and improve reliability, availability and performance by:

- Aligning all platforms in terms of system design by using common standards (e.g. hardware, operating system, security mechanisms);
- Standardisation and simplification will help to gradually reach the MASP-T Gold service (99.8% availability).

DG TAXUD platforms such as CCN2, SPEED2 & Application Platforms are conceived to support public services in line with the European Interoperability Framework Conceptual Model.⁶

2.1. CCN2(NG)

CCN2(ng), which is a specific project in the MASP-T, is the evolution of the current CCN architecture and services. The CCN/CSI operational infrastructure consists of a closed, secured network infrastructure that is provided by the European Commission to facilitate the exchange of information between the National Administrations (NAs) in the Customs and Taxation areas.

CCN2(ng) applies a SOA architecture and provides a set of value-added services to support the evolution of new application development and deployment paradigms. Applications to be developed will use this new CCN2 infrastructure.

CCN2 evolution is in line with the global TAXUD architecture consolidation, encompassing the notions of the circles of trust and integrating with the shared services capabilities.

2.2. SPEED2(NG)

SPEED2(ng) is an evolution of the existing SPEED2 platform. SPEED2 is currently used for different Business Flows between Third and Partner countries, Member States and partner DGs. For example Mutual Recognition Agreements, Customs Single Window and OECD Common Transmission System. The evolution will provide a set of new capabilities and the scope will be extended to accommodate for other actors.

⁶Annex 2 to the Commission communication on interoperability "Towards interoperability for European public services", Dec 2010 COM (2010)744.

The architecture is based on the SOA paradigm, allowing heterogeneous systems and platforms to communicate with SPEED2(ng) while maintaining their own architecture. Additionally, SPEED2(ng) will have the capability to host applications that require user interface. In other words, on top of the system-to-system existing interactions, a user-to-system capability will be added.

SPEED2(ng) evolution is in line with the global TAXUD architecture consolidation, encompassing the notions of the circles of trust and integrating with the shared services capabilities.

2.3. CENTRALLY DEPLOYED CENTRALLY OPERATED (CDCO)

CDCO is an evolution of the existing TSOAP platform used in the Customs domain. The evolution is comprised of moving several capabilities to the SPEED2(ng) platform and the scope will be extended in order to accommodate the basic principles of the circles of trust.

The architecture of the CDCO platform keeps the same approach as its predecessor since it is based on the SOA paradigm, allowing heterogeneous systems to communicate with CDCO while maintaining their own architecture. CDCO will keep hosting applications for system-to-system interactions, as well as holding user interfaces for internal and trusted users. Other user-to-system capabilities, i.e. those used by external parties, will be moved to SPEED2(ng) or CCN2(ng).

CDCO will host application components in a flexible and modular way, adapting easier to business changes and benefiting from the reuse of existing functionalities. This approach is in line with the European Interoperability Framework that recommends reusing, as much as possible, existing service components.

2.4. SHARED SERVICES (SSV)

Shared Services (SSV) are an evolution and consolidation of capabilities, which are common across all DG TAXUD platforms. Shared Services accommodate the basic principles of the Circles of Trust.

In the initial phase, Shared Services will provide Monitoring, Logging, Auditing, and Archiving capabilities. Gradually these will be expanded with additional capabilities such as Security, Backup and Restore, and Governance.

The architecture keeps the same approach as it is based on the SOA paradigm, allowing heterogeneous systems and platforms to communicate with Shared Services while maintaining their own architecture.

3. IT MODERNISATION PROGRAMME

The IT Modernisation programme was initiated in 2020, aiming at improving the IT service provided to the Member States and to internal stakeholders. This initiative complements the systems' and infrastructure's upgrades, as defined in the MASP-T, with the necessary reusable architecture components and with modern, agile and flexible software development approaches. The IT modernisation programme will allow Member States and DG TAXUD to reduce the time-to-operation for new and upgraded systems, to increase flexibility in addressing new challenges and to remain relevant from a technological standpoint in today's IT market. DG TAXUD's Directorate B is having a lead role and is closely involved in the management of this programme in an effort to ensure coherence in its implementation.

The Member States and the Commission have agreed on an IT strategy, as described in the this document, to rationalise the total cost of ownership of the IT systems, without altering the way national authorities exercise their responsibilities. The high availability and reliability of centralised IT services is identified as one of the key objectives of this IT strategy. To achieve this, it is essential to design, develop, deploy, operate and maintain resilient and secure solutions, which are simultaneously flexible enough to provide short reaction times to new challenges.

The IT modernisation programme is organised in five tracks, with each track addressing different IT objectives:

- **Track 1: IT governance, programme and project management;**

Track 1 touches upon horizontal governance, programme and project management activities. Those activities include the adoption of corporate standard PM2 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.

- **Track 2: IT architecture and infrastructure;**

Track 2 concerns the IT architecture and infrastructure. More specifically, track 2 aims at the implementation of all architecture and infrastructure layers that are required for the deployment and operation of central services by 2022 in order for the trans-European systems to be highly available, flexible and secure. A new “Gold” service level with a 99.8% information system availability is foreseen as of the third quarter of 2022, which increases significantly the existing Bronze and Silver services with the availability 99.4% and 99.6%, respectively.

- **Track 3: IT service continuity;**

In pursuance of the objectives outlined in the MASP-T fiche 7.6, the revamping of DG TAXUD’s IT Business Continuity Management System (IT BCMS), initiated in 2018, attempts to ensure that previous investments in preparedness will be effectively translated into recoverability, when required, in alignment with the business objectives and priorities of the Customs community. Track 3 aims to address these objectives by raising the maturity of processes, organisation, standards and guidelines to adequate levels. In particular, this is to be achieved through the update of various crucial IT BCMS documents, such as the IT Business Continuity Plan, the Disaster Recovery (DR) Plans, and the negotiation of new Service Level Agreements to support the new Gold service level.

- **Track 4: Agile software development;**

Agile software development is the focus of Track 4. To reduce time-to-market, costs and risks of obsolescence, the development teams from DG TAXUD and the Member States need to embrace the agile software development approach. With its recent SOFT-DEV framework contract, DG TAXUD’S Directorate B has unambiguously taken the first step towards these modern practices by transforming its Software Development Life Cycle (SDLC). The agile methodology will initially be applied internally; nevertheless, it will be further examined how the collaboration with the Member States can benefit from the agile methodology. DG TAXUD IT project managers are already participating in training related to the Commission’s corporate “PM2 Agile” methodology.

- **Track 5: Development, Security and Operations (DevSecOps)**

Unlocking the benefits of a modern architecture and infrastructure, DevSecOps is the key enabler to drastically reduce delays and to shorten implementation and deployment of services. As described under track 5, key DevSecOps capabilities are being built so as to improve the efficiency and effectiveness of its end-to-end SDLC. The aim is to foster a collaborative culture between development and operations contractors across the application and infrastructure landscape. Additionally, particular emphasis is given to embedding security aspects throughout the process