EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Digital delivery of customs and taxation policies
Taxation systems & digital governance

ANNEX 6

MASP-T Rev. 2022 v1.0
Change Log

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1. PURPOSE OF THIS DOCUMENT

The 6. MASP-T Annex 6 - Change log document is intended to record the revisions to the content of DG TAXUD's Multi-Annual Strategic Plan for Taxation (MASP-T). It provides guidance and reference material to assist the reader in understanding the main changes[1] that took place in view of the MASP-T review. MASP Rev. 2020 is used as the reference point for plotting changes for this revision. The Annex answers the need for a change tracking mechanism triggered by adopting the vision of a 'coherent approach' on Project Fiches. It lists significant enhancements and transformations that are identified and implemented during the process of the MASP-T's regular revision. Section 3 of the document describes the MASP-T review cycle.

2. TOWARDS A COHERENT APPROACH

Within the MASP-T Rev. 2022, the approach has been maintained to keep a clear cohesion. Three new Project Fiches are introduced(1.2, 5,2 and 7.8) and six Project Fiches are related to projects that are completed and will then be deleted in the next update (2.1, 2.2, 3.1, 5.1, 7.4 and 7.7). More details are outlined in chapter *2 2. Global Project Status Overview* from Annex 7.

The Author's Position resulting from the External Review are implemented and are being reviewed by the responsible Business Managers.

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[1] A change can be an addition, a deletion or an amendment

2.1. OVERVIEW OF CHANGES

The changes mentioned in this section concern significant alterations contained in MASP-T Rev. 2022 as compared to the MASP-T Rev. 2020.This document seeks to provide information on such changes on both the level of MASP-T documents and that of individual Project Fiches contained in Annex 2. Significant alterations are understood to be:

- Changes in the **MASP-T documents,** i.e. highlights of changes applicable to the various documents that make up the MASP-T Rev. 2022. In particular, these changes apply to the following:

    o **Updates of documents**, such as:

        ▪ Revisions of the Main Body document;

        ▪ Revisions to the content of the MASP-T Annexes.

    o **Insertions** of additional text to the MASP-T Annexes.

- Changes in the of **MASP-T Annex 2 Project Fiches,** i.e. highlights of changes related to the individual Project Fiches contained in MASP-T Annex 2. These changes concern both the structural aspect of Project Fiches and their content. These transformations include:

    o **Updates** of MASP-T Annex 2 Project Fiches: revisions to reflect project progress and performance (actual versus planned activities);

    o **Deletions** of Project Fiches contained in MASP-T Annex 2 due to the fact that the system is already operational or due to other reasons as specified in chapter 2.3 *Transformation* and 2.4 *Overview of project fiches contained in Annex 2*;

    o **Insertions** of additional MASP-T Annex 2 fiches as a result of the initiation of new projects.

These alterations are discussed in in detail in the following sections of this document.

2.2. TRANSFORMATIONS OF MASP-T DOCUMENTS

The following table highlights significant modifications to the content of the MASP-T documents following the 2020 revision:

Document	Transformations
Main Body	*Updates:* - Added the Regulation that establishes the 'Fiscalis' programme for cooperation in the field of taxation - Added the Resource Availability in the

	context of cornerstones of the strategy • Adhered to PM2 methodology
Annex 1 – Planning	*Updates:* Adaptations to reflect the changes made in the project planning schedule of Annex 2
Annex 2 – Consolidated Fiches	*Updates:* The content and planning of Project Fiches was updated based on the actual state of play in line with the key milestones. *Deletion:* **N/A** *Insertions:* New project fiches have been inserted for: • DAC7 • eForms Central Application (eFCA)- 2022 release • Conformance Testing Application (CTA)- 2022-2024 releases *On-hold:* Project fiches were placed on hold: • TNA • Blockchain– Assessment of EBSI for IOSS-DR
Annex 3 – Governance Scheme	*Updates:* Minor editing
Annex 4 – BPM Policy document	*Updates:* Minor editing and update on plans to improve the delivery model of the taxation architecture.
Annex 5 – IT Strategy	*Updates:* Minor editing and adaptation to current developments such as the TAXUD IT modernisation activities*:* • Business continuity • Agile development Cloud-computing services

Annex 6 – Change Log	*Updates:* Adaptations to reflect changes from MASP-T Rev. 2020

Table 2-1: Changes performed in the documents

2.3. TRANSFORMATIONS OF MASP-T ANNEX 2 PROJECT FICHES

This section provides high-level information on the transformations of Project Fiches contained in Annex 2.

Note: fiches marked as 'Deleted[2]' are kept as placeholders.

MASP-T Revision 2020 reference fiche	Action
1.1 DAC6 iteration #4	Updated
1.2 DAC7 Central Register	New
2.1 VAT eCommerce Package	Completed
2.2 VAT Quick fixes – Call of Stocks	Completed
2.3 VIES-on-the-Web (VoW)	Updated
2.4 Special scheme for SMEs	Updated
2.5 Transaction Network Analysis (TNA)	On hold
2.6 Central Electronic System of Payment information (CESOP)	Updated
3.1 EMCS 3.4	Completed
3.2 EMCS 4.0	Updated
3.3 EMCS 4.1	Updated
5.1 EFORMS CENTRAL APPLICATION (EFCA)	Completed
5.2 EFORMS CENTRAL APPLICATION (EFCA) – 2022 RELEASE	New
7.1 CCN2	Updated
7.2 BLOCKCHAIN	Updated
7.3 Uniform User Management & Digital Signatures Release 2	Updated
7.4 HIGH AVAILABILITY DG TAXUD OPERATIONAL CAPABILITIES	Completed
7.5 MAINTENANCE AND UPDATES OF OPERATIONAL IT SYSTEMS	Updated
7.6 IT BUSINESS CONTINUITY	Updated
7.7 CONFORMANCE TESTING APPLICATION (CTA)	Completed
7.8 CONFORMANCE TESTING APPLICATION (CTA) – 2022 RELEASE	New

Table 2-2: Status of updated Project Fiches

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[2] No Project Fiches are Deleted in this review. The Project fiches with Completed status will be removed in the next review.

3. REGULAR REVIEW OF THE MASP-T

A regular review of the MASP-T is an important means to ensure the quality and internal and external validity of this document. The review process aids in reaching MASP-T's objectives (see MASP-T Main Body), as a planned and tightly executed deliverable creation and acceptance lifecycle allows for a consistent structured verification of the document's contents. Furthermore, the acceptance of deliverables represents a very important aspect of governance and project management. In order to assure quality objectives, the review process therefore lends from proven TEMPO Deliverable Lifecycle best practices.

This approach is of critical importance in the context of EIS, as MASP-T may be made available to both internal and external stakeholders, as well as the general public. In order to allow for a comprehensive and correct assessment of the document, MASP-T is reviewed both internally, by DG TAXUD, and externally, by Member States. Through the review of MASP-T, expectations by Member States as well as the European Commission can be shared and a common understanding is provided.

The need for such an approach is further strengthened by the nature of the MASP-T itself. MASP-T is a management and planning tool for taxation initiatives (see MASP-T Main Body). The nature of the document implies that MASP-T's framework and the milestones are maintained through the regular review, in order to augment management and operational effectiveness of the projects and related activities contained in the MASP-T.

Thus, through the process of a structured review, a comprehensive verification of the following elements is completed:

- Best practices relevant to the MASP-T, verification of technical content (compliance with stakeholder's expectation of related functionality, reliability, consistency, traceability, maintainability, level of detail in line with the state-of-play of projects' milestones and backdrop (see MASP-T Annex 1 and 2) and frameworks it describes (see MASP-T Main Body and the other Annexes);

- Compliance against DG TAXUD IT architecture, strategy and vision;

- Compliance with expectations from the different stakeholders, mainly the Member States and DG TAXUD;

- Aspects of integrity and availability of information.

3.1. PROCEDURE OVERVIEW

The regular revision MASP-T review cycle covers two key phases, which are further detailed in the sections below.
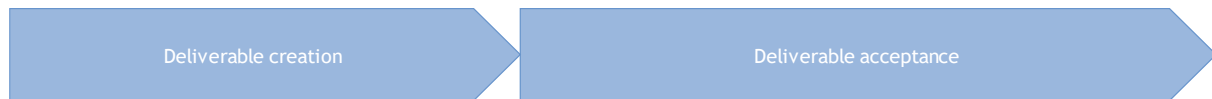

Figure 3-1 The two main phases of the regular MASP-T review

Firstly, *Deliverable Creation* includes build and update cycles by DG TAXUD. It allows the validity of content of the MASP-T to be verified by DG TAXUD stakeholders before formal document acceptance starts. Therefore, it drives avoiding surprises and delays during the acceptance process.

Secondly, *Deliverable Acceptance* is based on a formal "T1/T2/T3 review cycle". It is made up of a review period (T1) during which the reviewers provide their comments, an implementation period (T2), during which the author (DG TAXUD) assesses and implements changes to the document, as well as a verification period (T3) leading to the acceptance of the deliverable. The process provides a checkpoint mechanism to ensure that the expected quality of work is met and MASP-T can be agreed on as a common basis for progressing the planning it lays down.

The Delivery Acceptance Process relies on three tools:

- The TEMPO comments database, for recording and follow-up of comments during T1 and for reporting during T2 and T3. The database is usually complemented with a TEMPO Review Macro for Microsoft Word documents or a substitute (e.g. manual recording of comments in a spreadsheet);

- CIRCABC as common file repository for the exchange of information throughout the review cycle;

- The DG TAXUD MASP-T functional mailbox (TAXUD-MASP-T@ec.europa.eu) as medium for MS to provide feedback on MASP-T documents and as fall-back procedure.

3.1.1. MASP-T Review Deliverable Creation

The Deliverable Creation process (T0) is also known as DG TAXUD's *Internal Review Cycle* of the MASP-T. It is progressed in the two first quarters of the year and is a high impact process for DG TAXUD.

The deliverable creation phase is a complex and therefore highly structured process. During this phase, DG TAXUD stakeholders review and update the contents of MASP-T. Content is built up taking into account acknowledged major and minor evolutions within projects. Changes and trends in external and internal domains, such as legal, policy, business and technology are examined as well.

Activities related to the build include the evolution of Project Fiche content, changes to the project plan and other Annexes, as well as other transformations. Internal key stakeholders' elaborate MASP-T's contents and cross-departmental alignment meetings on the state of EIS ensure coherence of MASP-T's contents. During the Internal Review

Cycle a set of final revised MASP-T document deliverables takes form. DG TAXUD takes care to record the changes made to documents, so that this may be transparent to the other stakeholders. The resulting final drafts are then pre-reviewed. When the pre-review is finalised, the MASP-T documents are published to MS (and possibly Trade) for review (cf. SfR in TEMPO).

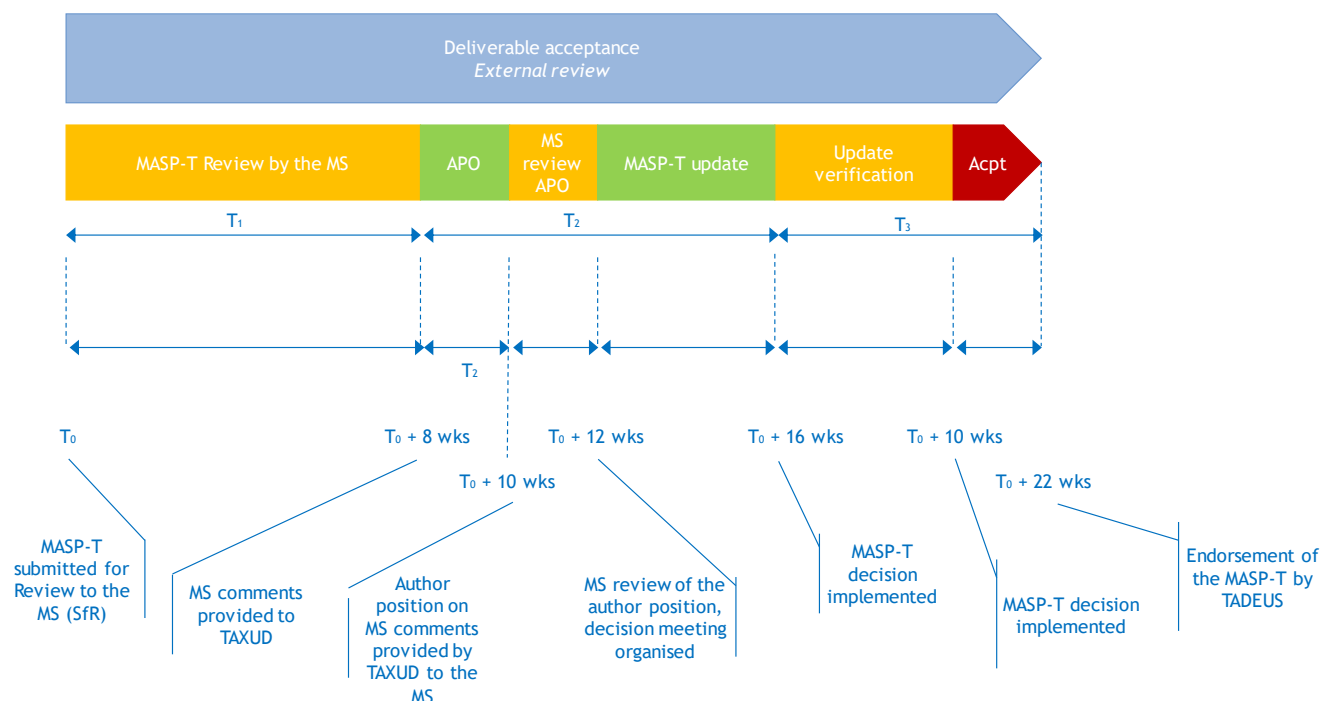### 3.1.2. MASP-T Review Deliverable Acceptance

Figure 3-2 Overview of the full review process

Deliverable Acceptance for documents is based on the T1/T2/T3 review cycle, whereby T1, T2 and T3 are periods bounded by major milestones. The succession of the different periods is outlined in Figure 3-2. Deliverable Acceptance involves the external review of the published MASP-T documents. It is therefore sometimes referred to as the *External Review Cycle*.

The activities related to the Deliverable Acceptance of the regular MASP-T revision are listed in Table 2-1.

T1	- DG TAXUD's update of MASP-T is sent for review to Member States (SCAC-EG / SCIT, CACT-EG / WGACDT, Recovery-EG, CED). This happens by means of publishing the reviewed documents on CIRCABC (see below). This event triggers the start of T1 and with it initiation of the Deliverable Acceptance procedure; - During meetings of the relevant Expert Groups, DG TAXUD presents: - MASP-T's evolution during the internal review cycle;

		○ The planning and activities related to MASP-T's external review cycle, amongst which the procedure for raising comments.
		• In a next step, MS (and possibly Trade) review the MASP-T and may raise comment on the documents under review;
		• Comments are then provided to DG TAXUD before the comment deadline and following the procedure for raising comments. This marks the end of T1.
T2		• During period T2, the author prepares a response to the received comments;
		• The comments result from a process of internal consultation within the DG;
		• Having consolidated all responses, the positions (Author's Positions or APOs) are provided to the reviewers;
		• During the Expert Groups meetings following the publishing of APOs, a review meeting could be held. The review meeting offers an opportunity to stakeholders to discuss the positions taken by DG TAXUD. Meeting Decisions (MDEs) are captured;
		• After the meeting decisions are agreed upon, DG TAXUD implements them in the different documents;
		• Finally, the updated documents are published to the MS. This means the document enters the Acceptance phase, which concludes T2.
T3		• During period T3, the reviewers verify if the implementation of comments was done accordingly to the agreed meeting decisions. To this end, the MASP-T documents are sent for Implementation Verification;
		• DG TAXUD takes any Member State comments into consideration, and updates the document as required. Next, MASP-T is sent for Acceptance to the MS;
		• The ensuing TADEUS Deputy meeting provides a forum for formal acceptance of the MASP;
		• Next, the MASP-T documents are endorsed by the Heads of tax administrations during the Tax Administration EU Summit (TADEUS);
		• Finally, and upon endorsement, the revision of MASP-T may be made publicly available on the EUROPA website.

Table 3-1 – Activities related to the External Review Cycle (T1/T2/T3)