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**Customs Programme Annual Progress Report on year 2023**

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## 1. EXECUTIVE SUMMARY

The present report provides an overview of the progress achieved in 2023 by the Customs programme (hereinafter the Programme), established by Regulation (EU) 2021/444<sup>1</sup>, in terms of the main results and impact of the supported activities, as well as challenges identified, and lessons learned. The Programme has the general objective to support the customs union and customs authorities working together and acting as one, to protect the financial and economic interests of the EU and its Member States, to ensure security and safety within the EU and to protect the EU from unfair and illegal trade, while facilitating legitimate business activity.

During the reporting period, the Programme carried out its activities under the Multiannual Work Programme for 2023-2025<sup>2</sup> in line with the objective to support the smooth functioning of the customs union, while contributing to the delivery of the overall EU priorities linked to the twin digital<sup>3</sup> and green transitions<sup>4</sup>. In this respect, work continued in enabling the smooth functioning of the European digital systems for customs. Moreover, the multiplier effect of EU funding programmes was demonstrated through the strengthened synergies and complementarities with the Customs Control Equipment Instrument (CCEI).

European Union customs were significantly impacted by key political, regulatory and other developments in 2023, affecting in turn, the Programme. Following the adoption of the European Union Customs Reform Proposal<sup>5</sup>, the Programme served as a platform to reflect on various related aspects. Equally, it was not only mandated to facilitate the work of the European Ports Alliance (EPA) and the various customs actions announced in the Commission communication “EU roadmap to fight drug trafficking and organised crime”<sup>6</sup>, but was also used to support the implementation of major policies, such as the Carbon Border Adjustment Mechanism<sup>7</sup> (CBAM). Finally, assistance continued in addressing the consequences on customs stemming from Russia’s war of aggression against Ukraine.

Challenges, such as maximising participation in a hybrid meeting environment, together with responding to crisis situations were dealt with, demonstrating the Programme’s agility and ability to deliver quickly, when required.

## 2. POLITICAL AND REGULATORY CONTEXT

The reporting period witnessed important developments not only for new initiatives but also for the implementation of the ones adopted previously.

In 2023, the Programme continued to contribute to the Commission priority ‘**An economy that works for people**’ through its work on digitalising customs, moving towards a paperless customs and trade environment<sup>8</sup>.

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<sup>1</sup>Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013, OJ L 87, 15.3.2021, p. 1–16.

<sup>2</sup> [Multiannual Work Programme 2023-2025 for the Customs programme.](#)

<sup>3</sup> For e.g., through the funding of almost 70 European Electronic Systems which play an indispensable role in the paperless functioning of the procedures, advance and on-time information, interconnection to other national/EU or world-wide systems and information hubs.

<sup>4</sup> For e.g., through support provided to initiatives such as the Carbon Border Adjustment Mechanism (CBAM) in the form of training and other measures.

<sup>5</sup> Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 [EU Customs Reform \(europa.eu\)](#).

<sup>6</sup> COM/2023/641 final.

<sup>7</sup> Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism.

<sup>8</sup> Further information may be found in Section 3.3. and in footnote 3.

With regard to new initiatives, the adoption of the **European Union Customs Reform proposal** (hereinafter the Reform Proposal) on 17 May 2023 was a landmark development as the most ambitious and comprehensive reform of the customs union put forward since its establishment in 1968<sup>9</sup>. The proposal presents a new data-driven vision for EU customs, fully embracing digital transformation, equipping customs authorities with the necessary tools and resources to properly assess and stop imports posing real risks, whilst at the same time introducing a major simplification of customs procedures for businesses.

Additionally, on 18 October 2023, the Commission adopted its Communication on the “EU roadmap to fight drug trafficking and organised crime”. The **EPA** initiative, as part of this Communication, establishes a framework to mobilise the customs community against drug trafficking, thereby acknowledging its role as gatekeeper of the Single Market in this respect.

With regard to the implementation of the previously adopted policy and regulatory decisions, 2023 was marked by the transitional entry into force of the **CBAM** on 1 October<sup>10</sup>.

Furthermore, support for **Ukraine and its neighbours impacted by Russia’s war of aggression against Ukraine** continued to remain high on the Commission’s political agenda. This included, notably, the work to support the transit of Ukrainian goods via alternative routes through Solidarity Lanes, which have enabled the export of around 60% of Ukraine’s grain since the start of the war and acquired an ever-growing importance since July 2023, when Russia withdrew from the Black Sea Grain Initiative.

**Security** remained a priority in 2023, with significant resources devoted to relevant risk management IT systems and the organisation of collaborative activities on risk management and customs controls.

Besides ensuring security and safety within the EU, the Customs programme objectives set out to protect the financial and economic interests of the EU and its Member States. In addition, through the accession of several candidate countries and potential candidates to the Programme, it could contribute to the EU’s **enlargement** process<sup>11</sup>.

Lastly, considering that the Programme supports the customs union and customs authorities working together and acting as one, it consequently helps customs being more efficient in the collection of customs duties, in protecting the EU from unfair and illegal trade and fight against the customs gap.

### **3. IMPLEMENTATION OF THE PROGRAMME’S SPECIFIC OBJECTIVES AND ACTIVITIES**

The Programme provides financial support to a range of eligible actions aimed to achieve its general and specific objectives and to contribute to the customs union policy goals. Article 7 and Annex 1 of the Programme Regulation define the **eligible actions**, which can be divided into five main categories:

- a) European electronic systems for customs (EES);
- b) Collaborative actions (including expert teams);
- c) Human competency building and training;
- d) Innovation;

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<sup>9</sup> To achieve this, the proposal envisages the setup of an EU customs authority, which will oversee a new EU customs data hub, the engine of the new system, which would over time replace the existing common customs digital infrastructure in the EU Member States.

<sup>10</sup> CBAM enables the application of a fair price on the carbon emitted during the production of carbon intensive goods entering the EU and encourage cleaner industrial production in non-EU countries. The first reporting period for importers ended on 31 January 2024.

<sup>11</sup> The signature process for accession to the Customs programme was completed for the following countries in 2023: Albania, Moldova, and Serbia.

- e) Supporting actions to the above activities, such as studies and communication actions.

All the above-mentioned actions contributed to the achievement of the **specific objectives**, which are explained in further detail below.

### **3.1 Support the preparation and uniform implementation of customs legislation and policy**

In 2023, the Programme supported 17 collaborative actions whose primary objective identified a strong link with the preparation, coherent application, and/or effective implementation of EU law/policy. The EES, further explained in section 3.3.1, were also seen as a key contributor to the uniform implementation of customs law and policy by approximately 76.8% of national administrations<sup>12</sup>.

The examples below provide some highlights of the most important contributions and achievements of the Programme in supporting the customs legislation and policy priorities of the EU in 2023.

- **European Union Customs Reform**

Following its adoption, the Reform proposal's specific elements were addressed under several platforms and activities financed by the Programme, such as the Electronic Customs Coordination Group (ECCG)<sup>13</sup>. These presentations and operational discussions aimed at explaining the overall rationale of the Reform proposal and/or some technical aspects without interfering with the formal negotiations in the Council and decision-making process. In the same vein, a high-level seminar was organised in October under the Spanish Presidency of the Council of the European Union dedicated to e-commerce aspects of the Reform proposal.

- **Addressing the challenges created as a consequence of Russia's war of aggression against Ukraine**

In 2023, support continued for Ukraine and other countries impacted by Russia's military aggression on multiple fronts, notably:

- Through the mobilisation of collaborative activities, such as the Customs Eastern and South-Eastern Land Border Expert Team (CELBET)<sup>14</sup>, which adapted its plan to launch new activities in border crossing points (BCPs) impacted by the war. A specific Ukraine Task Force was also launched under CELBET to address challenges faced in BCPs, customs formalities related to humanitarian aid, and cooperation with other authorities.
- Via the assistance provided to develop Ukraine's Customs Decision System (CDS) at national level, as part of its integration process into the EU as a candidate country. Ukraine's access to EU digital systems for customs was also enabled, such as to the New Computerised Transit System (NCTS) and the Common Communication Network (CCN), which are crucial to support trade flows in the context of EU Solidarity Lanes.

Beyond support to Ukraine, the impact on Member States and other neighbouring countries continued to be addressed in 2023. For instance, work was undertaken to assist Moldova<sup>15</sup> in alleviating the logistical bottlenecks created due to the increase of traffic of Ukrainian goods in transit and ensuring the uniform implementation of the EU's sanctions against Russia. This was achieved notably through collaborative activities, which supported customs capacity building at the EU's external borders, e.g., through working visits enabling the sharing of mobile x-ray scanners. The project group facilitating the correct

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<sup>12</sup> Further information may be found in RES 1. Sub-indicator 2 in Annex 4.

<sup>13</sup> [Expert Group Register](#) E03140.

<sup>14</sup> <https://www.celbet.eu>

<sup>15</sup> Which completed its accession to the Programme in 2023.

implementation of restrictive measures in the Baltic region<sup>16</sup> remained active in the reporting period to address the practical implementation of the EU's latest sanctions packages.

Finally, the Programme mobilised its training network to help Ukraine and other countries affected by the war through competency building<sup>17</sup>.

- **AEO**

In 2023, the Authorised Economic Operator (AEO) programme, the EU's main trade facilitation scheme, celebrated its 15<sup>th</sup> anniversary. The Programme supported the scheme through the AEO Network by financing a joint monitoring visit between the European Union and United States of America in relation to AEO cooperation with third countries (i.e., mutual recognition). It also provided a platform for the Network to assist the preparatory work of comparing relevant AEO provisions of the UCC<sup>18</sup> with the AEO legislation of Ukraine as a step towards mutual recognition with Ukraine.

In parallel, the AEO Network was instrumental in addressing the recommendations of the European Court of Auditors (ECA) special report assessing the AEO<sup>19</sup>. The Programme also contributed towards future reflections through a study it financed to complement the conclusions of the ECA report and its follow-up.

- **Intellectual Property Rights (IPR)**

Following the publication of the IPR report<sup>20</sup> in December 2022, a series of fact-finding visits were launched in 2023 under the Programme. These visits aimed at analysing operational and administrative practices for the implementation of the EU IPR enforcement regulation, and at providing tailored support and guidance to Member States, thus further contributing to the uniform interpretation and application of this legal framework.

- **Customs Data Requirements Annexes in the UCC**

Thanks to the intensive preparatory exchanges financed by the Customs programme regarding the amendments to the UCC Customs Data Requirements Annexes, the Customs Code Committee<sup>21</sup> voted overwhelmingly in favour of the Commission's related proposal. The new Data Annexes prepare the legal base for new UCC digital systems and the update of existing ones.

### **3.2 Support customs cooperation**

One of the specific goals of the Programme is cooperation, through different forms of collaborative activities, to support the customs union and customs authorities working together and acting as one.

In this regard, 128 physical meetings, 137 virtual meetings, and 15 hybrid meetings were organised in 2023, with more than 5646 participants. This confirmed that the post-COVID context has paved the way for a

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<sup>16</sup> Established in September 2022 by Lithuania.

<sup>17</sup> Further information may be found in section 3.3.2.

<sup>18</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast), OJ L 269 10.10.2013, p. 1.

<sup>19</sup> Special report 13/2023 'Authorised Economic Operators – Solid customs programme with untapped potential and uneven implementation' 2023/C 194/06, OJ C 194, 2.6.2023, p. 29–29, published on 5 May 2023.

<sup>20</sup> Joint annual report published by the European Commission's Directorate General for Taxation and Customs Union and the European Union Intellectual Property Office (EUIPO) [https://taxation-customs.ec.europa.eu/document/download/5bb96fb2-4ffe-44b8-946e-7f6733dd874a\\_en](https://taxation-customs.ec.europa.eu/document/download/5bb96fb2-4ffe-44b8-946e-7f6733dd874a_en)

<sup>21</sup> [Comitology Register](#) – C18109

‘mixed’ cooperation environment, combining physical and online meetings<sup>22</sup>, enhanced by the release of a more modern version of the Programme Information and Collaboration Space (PICS) online collaboration platform during the reporting period.

Further elaborations below highlight key actions for the year with the closest links to cooperation, knowledge sharing and networking.

- **Expert teams**

In terms of deeper and structural cooperation, expert teams continued their activities in 2023, enabling long-term collaboration and synergies to be created among Member States. All existing expert teams remained active in 2023<sup>23</sup>. Most notably, by delivering wide ranging outputs<sup>24</sup>, CELBET continued its successful run and contribution to a harmonised Customs union where customs authorities act as one. In parallel, preparations for the next generation expert team took place<sup>25</sup>. This underscores CELBET’s success in responding effectively to highly political needs, such as for the EU’s work in providing significant assistance to Ukraine in the area of customs<sup>26</sup>, or to be mobilised as a key instrument to deliver on the actions set out in the Commission’s Communication on the EU roadmap to fight drug trafficking and organised crime, and notably on the implementation of the European Ports Alliance initiative in the future.

- **European Ports Alliance Customs (EPA) Expert Group**

As a first step<sup>27</sup>, with a kick-off meeting on 24 November 2023, a dedicated expert group on the EPA was established under the Programme. This represents an important milestone towards ensuring a strong and coordinated customs contribution to the important EU initiative and enhanced collaboration to reinforce customs controls and risk management, strengthen security and safety in the EU, in line with the objectives of the related Commission roadmap<sup>28</sup>.

- **Seminar of the Customs Laboratories European Network (CLEN)**

The 8<sup>th</sup> Seminar of the CLEN was organised in Berlin in July 2023, with more than 200 participants from 45 countries who shared their experience and discussed current and future challenges faced by customs laboratories<sup>29</sup>. The use of the Customs Control Equipment Instrument (CCEI) to provide Member States’ customs authorities with the most advanced equipment (e.g., mobile diagnosis, laboratory equipment) was also addressed at the seminar, which was largely dedicated to green customs and the role played by customs laboratories.

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<sup>22</sup> This ‘mixed’ collaboration environment is fully in line with the Commission’s greening principle and is particularly appropriate in the context of budgetary restrictions.

<sup>23</sup> Further information may be found in Annex 3.

<sup>24</sup> Please refer to the examples provided in section 3.1.

<sup>25</sup> Scheduled to be launched in 2024. In-depth discussions took place on the extension of the expert team’s scope, both in terms of concerned borders (all, as opposed to land-borders only) as well as geographically (aiming to cover all Member States as opposed to the Eastern and South-Eastern ones).

<sup>26</sup> Further information may be found in section 3.1.

<sup>27</sup> In line with the Commission communication on the EU roadmap to fight drug trafficking and organised crime – see also next footnote.

<sup>28</sup> COM (2023) 641 - COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL on the EU roadmap to fight drug trafficking and organised crime.

<sup>29</sup> Several topics were discussed, such as the identification of substances, including narcotics and doping chemicals; tariff classification of food additives/components; the enhanced use of CLEN tools to improve the sharing of analytical methods; and sampling procedures and expertise.

- **Common Transit and Simplification of Formalities Conventions**

In the Commission's efforts to enhance co-operation in customs procedures at the EU's external borders, various activities are conducted to evaluate non-EU countries' readiness to accede the Common Transit and Simplification of Formalities (SAD) Conventions (the Conventions). In this regard, during 2023 a pre-monitoring mission was conducted to Georgia, a key action underpinning the country's envisaged accession to the Conventions in late 2024.

- **Working (and study) visits**

In 2023, 182 officials participated in working visits, 42 more than in 2022, reflecting thereby the uptake of physical participation relevant for study and working visits. During the reporting period, working visits addressed airport and harbour controls, data analytics, cash controls, e-commerce controls, customs laboratories' practices, and risk management, among other subjects.

The implementation of these visits was facilitated by the creation of the Working Visits Network<sup>30</sup>. The Network, organised in subgroups, has been focusing on exchanging on best practices and establishing guidelines for the coordinated and efficient management of working visits between the administrations participating in the Programme. It was also mobilised at the request of Ukraine to provide coordinated support to reinforce their customs officers' knowledge in risk management and customs controls (e.g., physical checks, X-ray image reading, use of specific control equipment).

### **3.3 Support administrative and IT capacity building, including human competency and training, as well as the development and operation of European electronic systems (EES)**

#### *3.3.1 IT capacity building*

The Programme Regulation establishes that the Commission and the Member States shall jointly ensure the development and operation of the EES, including their design, specification, conformance testing, deployment, operation, maintenance, evolution, modernisation, security, quality assurance, and quality control.

In 2023, the Programme supported the maintenance of 67 EES, whose availability remained close to 100%. It also continued to enable the development and release of new developments, among which the following ones are worth highlighting:

- With CBAM entering its transitional phase, the Commission focused its efforts on the development of the **CBAM Transitional Registry**<sup>31</sup>, which was successfully deployed for the use of the economic operators in the EU and assisting importers to fulfil their reporting obligations.
- The second phase of the **European Union Classification System (CLASS phase 2)** was deployed in April 2023. This phase adds the classification information related to the European Customs Inventory of Chemical Substances (ECICS) and valid Binding Tariff Information (EBTI) decisions into the CLASS system<sup>32</sup>, resulting in further efficiencies for Member States' customs administrations to cope with the high workload involved in dealing with tariff classification<sup>33</sup>.

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<sup>30</sup> The Network is a Finnish initiative and functions under the coordination of the Finnish customs administration.

<sup>31</sup> This registry is a standardised and secured electronic database containing common data elements for reporting in the transitional period, and to provide for access, case handling and confidentiality.

<sup>32</sup> ECICS and EBTI data is now integrated and indexed in the search engine, so that it can be retrieved when someone is searching for information regarding the classification of goods using the CLASS search platform.

<sup>33</sup> The system contributes to the functioning of the customs union, by making tariff classification more accessible through a single platform, limiting the cases of classification divergencies and thus ensuring equal treatment of operators across the EU. This will furthermore substantially reduce the administrative burden for economic operators, particularly SMEs, which ranked tariff classification of goods as a main burden.



- The Programme also continued supporting the development of the **Union Customs Code systems**. The Commission collected national planning information from Member States and closely monitored the progress of implementation for all the UCC systems in terms of Commission and Member State responsibilities. Regular plenary and bilateral meetings were held with Member States as part of this process and support was provided as needed, responding to business or technical questions raised by Member States.
- A significant development in 2023 was the revision of the UCC Work Programme<sup>34</sup>, which led to **an update in the milestones** for the work remaining towards its completion. A linear progression is now expected, as most of the work remaining is for the transitioning of systems into operations with national administrations. Based on these assumptions, the current planning to reach the final (legal) target of 100% delivery of the 17 UCC systems by the end of 2025 is still within reach.
- Furthermore, the **second release of the Import Control System 2 (ICS2)** became effective on 1 March 2023, with the Commission delivering the system as planned and granting Member States till 30 June 2023 for the deployment and onboarding in an orderly manner of the economic operators. ICS2 is the EU's digital system collecting data about all goods entering the EU prior to their arrival through an Entry Summary Declaration (ENS)<sup>35</sup>. This second release concerns economic operators involved in handling, shipping, and transporting of cargo, express or postal consignments to or via the EU by air, who will have to comply with new data reporting requirements for pre-loading and pre-arrival customs risk assessments. Thanks to this upgrade, the life cycle of the ENS will no longer be managed by a single Member State but will be administered centrally.
- The Commission provided ongoing support to the Member States for the implementation of the two main Trans-European Systems: **the Automated Export System (AES) and the New Computerized Transit System Phase 5 (NCTS Phase 5)**. By the end of 2023, 14 Member States implemented the AES and 14 national authorities implemented NCTS Phase 5. The transitional arrangements have been extended till end of 2024 to accommodate the Member States and economic operators facing some delays with the implementation of these systems.
- Support was given to candidate countries joining the Common Transit Convention in terms of the use of the related digital systems. After Ukraine joining in 2022, Georgia and Moldova showed considerable progress in 2023 in this respect.
- Considerable progress is to be noted with the support of the Programme regarding the development of the **Guarantee Management (GUM) system and the Proof of Union Status system (PoUS)** in view of their upcoming deployment scheduled for 2024.
- The Programme was also instrumental in supporting the Member States and trade with the project on **Centralised Clearance for Import (CCI)**, aiming to make major trade simplifications possible with the deployment of phase 1 in 2024 and of phase 2 in 2025.
- Finally, following the entry into force of [Regulation \(EU\) 2022/2399](#) establishing the **European Union Single Window Environment for Customs (EU SWE-C)** in December 2022, the related digital system - the European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX) - directly contributed in 2023 to improved cooperation and interoperability between the supported domains by allowing customs and non-customs authorities to automatically

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<sup>34</sup> Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code. Progress on the development of the information technology systems relevant for the UCC has slowed down since 2021, which translated to a UCC completion level of five percentage points under the 2022 scheduled values. This revision, based on experience gained over the implementation period, is more reflective of reality in terms of the last stages of digital system development and deployment.

<sup>35</sup> Previously, the system was only operating for postal shipments and express couriers.

exchange and verify information on EU non-customs formalities accompanying customs declarations<sup>36</sup>.

It has to be underlined that, when necessary, these IT capacity building activities were complemented by corresponding collaborative activities<sup>37</sup> and/or training sessions<sup>38</sup>.

### 3.3.2 *Human competency building and training activities*

While most of the Programme's collaborative actions have an educational or knowledge sharing/building element, this section focuses on the eLearning courses and Common Learning Event Programme (CLEP) activities made available for the customs authorities or shared by them.

In 2023, 80 new **eLearning courses** and 638 new language versions were used with the support of the Programme, most of which accompanied the release of new customs digital systems and functionalities impacting national authorities and economic operators<sup>39</sup>, or were intended to train stakeholders on new regulatory developments of concern to them<sup>40</sup>.

This also includes several new eLearning modules developed for importers and producers of CBAM goods, explaining step-by-step the reporting via the new Transitional Registry, together with other requirements to come for their sectors under CBAM, introduced by a series of public webinars. These online courses were highly appreciated by participants, scoring an average of 80.1% in terms of quality of the training offered<sup>41</sup>.

Furthermore, interest in activities under the **CLEP** remained high among Programme participating countries, which led to the organization of 13 CLEPs, 4 fewer than in 2022. These trainings involved subjects such as radiation protection and detection, freight train controls, sniffer dogs, or truck search, etc.

Finally, the [Customs & Tax EU Learning Portal](#) continued gaining users, and gave enhanced visibility to eLearning courses developed under CELBET, which were migrated to the Portal in 2023. The agreement concluded with the World Customs Organisation to co-share specific eLearning courses via the Customs & Tax EU Learning Portal and vice versa benefits the harmonisation of the related customs practices on a global scale, while avoiding duplication of efforts to develop the courses by multiple sources.

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<sup>36</sup> Since its launch as a pilot project in 2017, EU CSW-CERTEX has expanded notably in its scope, functionalities and geographical coverage. This expansion is further supported by the growing synergies and closer collaboration with related policy domains. In this context, the Programme contributed also to the examination and concretisation of the Business-to-Government (B2G) dimension and functionality. The B2G scheme provides a single-entry point for data at the national level, building on the Government-to-Government (G2G) model.

<sup>37</sup> For e.g., two new project groups were launched in 2023: (i) the UCC Automated Export System (AES) Project Group, aimed to secure the operation and business continuity of AES and the support of Member States facing delays, and (ii) the UCC Centralised Clearance Import (CCI) project group, which assists the development of the EU CCI to allow traders to lodge declarations at a single point in the EU while goods are being physically presented in other Member States.

<sup>38</sup> In 2023, 448 participants attended IT training sessions organised by the Programme focusing on different digital systems and networks, such as Import Control System 2 (ICS2), the Customs Risk Management System version 2 (CRMS2), and the Common Communication Network (CCN) security.

<sup>39</sup> Such as the 'ABC of the EU Single Window Environment for Customs' and the 'ICS2 Process and Data: Air Cargo General' and the "It should be also mentioned the development of the e-learning module for the Guarantee Management system (GUM) addressed to Economic operators and customs authorities.

<sup>40</sup> For instance, the webinar on the enforcement of the F-gas Regulation via EU-CSW CERTEX for economic operators.

<sup>41</sup> Further information may be found in OP 2.2. Sub-indicator 3 in Annex 4.

### 3.4 Support innovation in the area of customs policy<sup>42</sup>

In comparison to 2022<sup>43</sup>, where the full potential of the Programme to support innovation remained largely untapped, the reporting year brought numerous innovation activities, for example, when facilitating the work of customs laboratories exploring and adapting to emerging technologies, innovative equipment and scientific analytical methodologies.

In addition, elaborations started on the potential role of the Programme in prototyping and piloting specific aspects of a possible future EU customs data hub presented under the Reform proposal.

## 4. COMPLEMENTARITY WITH OTHER UNION POLICIES AND PROGRAMMES

Customs law and policy, and consequently the Programme, have an extensive external dimension linking multiple customs policy aspects and several important EU policies.

The Programme Regulation itself specifically calls for the exploitation of possible synergies with other EU measures in related fields to ensure cost-effectiveness. Recital 5 of the Programme Regulation highlights such synergies with the Fiscalis programme<sup>44</sup>, the Customs Control Equipment Instrument<sup>45</sup>, the Union Anti-Fraud Programme<sup>46</sup>, the Border Management and Visa Instrument<sup>47</sup>, the Internal Security Fund<sup>48</sup>, the Single Market Programme<sup>49</sup>, the Recovery and Resilience Facility<sup>50</sup>, and the Technical Support Instrument<sup>51</sup>. In addition, when possible, the Programme reaches synergies and complementarities with other domains, including the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments<sup>52</sup>.

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<sup>42</sup>The Programme introduced the objective of innovation as a separate target. While the Customs 2020 programme did not specifically identify innovation as a dedicated objective, it indirectly identified the need to innovate by setting part of the general objective to the modernization of the customs union.

<sup>43</sup> Customs Programme Annual Progress Report on year 2022, SWD (2023) 92 final.

<sup>44</sup>Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the ‘Fiscalis’ programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013, OJ L 188, 28.5.2021, p. 1.

<sup>45</sup>Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment, OJ L 234, 2.7.2021, p. 1.

<sup>46</sup>Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014, OJ L 172, 17.5.2021, p. 110.

<sup>47</sup>Regulation (EU) 2021/1148 of the European Parliament and of the Council of 7 July 2021 establishing, as part of the Integrated Border Management Fund, the Instrument for Financial Support for Border Management and Visa Policy, OJ L 251, 15.7.2021, p. 48.

<sup>48</sup>Regulation (EU) 2021/1149 of the European Parliament and of the Council of 7 July 2021 establishing the Internal Security Fund, OJ L 251, 15.7.2021, p. 94

<sup>49</sup>Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014(Text with EEA relevance), OJ L 153, 3.5.2021, p. 1

<sup>50</sup>Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility, OJ L 57, 18.2.2021, p. 17

<sup>51</sup>Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument, OJ L 57, 18.2.2021, p. 1.

<sup>52</sup>Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments OJ L 231, 30.6.2021, p. 94.

#### 4.1 With other initiatives of the European Commission Directorate General Taxation and Customs Union (DG TAXUD)

In 2023, continued contribution was provided to the Commission's overall **communication** efforts to reach out to the public at large and to economic operators impacted by new developments in customs law and policy, supporting business activities and facilitating legitimate trade. This included, notably, (i) disseminating information about the EU Customs Reform package; (ii) preparing the entry into force of the requirements related to the CBAM transitional application; and (iii) supporting the ongoing ICS2 communication campaign, with the objective of informing economic operators involved in air transportation on adapting their digital systems to the ICS2 Release 2 requirements<sup>53</sup>. Moreover, synergies between customs and taxation were actively fostered regarding **VAT on import and the import of excisable goods**<sup>54</sup>.

Furthermore, the Programme continued building synergies with two EU **programmes** - the CCEI and the Fiscalis programme:

- Synergies with the CCEI were ensured through the CCEI Coordination Group<sup>55</sup>, notably through the discussions at the Coordination Group about (i) the customs controls and equipment related activities and policies, (ii) the collaborative activities in the area of customs laboratories, (iii) working visits<sup>56</sup>, and (iv) training courses (both eLearning<sup>57</sup> and CLEP activities) relevant for customs control equipment.
- Synergies with the Fiscalis programme presented themselves through the joint Customs and Fiscalis Chief Information Officers Network that links customs and taxation IT managers ensured that the cooperation reached beyond their respective customs and taxation domains with the aim of encouraging cross-fertilisation.

#### 4.2 With other EU policies

Given the broad interconnection of customs with other policy areas, cooperation activities continued in 2023, notably:

- With the **Technical Support Instrument (TSI)**, which offers the possibility of tailor-made technical expertise to EU Member States. More specifically, the TSI included in its Annual Work Programme<sup>58</sup> the measures to strengthen the customs union, by reinforcing the capacity and capabilities of national customs administrations, as well as helping enhance customs capabilities, reinforce information security, and the strategic use of new technologies for the Member States that successfully applied for such support. This included the use of TSI to assist the national projects implementing the UCC digital systems' national components, complementing in this way the

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<sup>53</sup> Further information may be found in section 3.3.1.

<sup>54</sup> Such cross-cutting topics were addressed for example in the High-level Seminar on E-commerce, specific meeting of the Risk Management Group targeting financial risk criteria, a working visit on special customs procedures. applied to oil fuels in ports at the external border of the EU and another working visit on cooperation between tax and customs authorities and invalidation of the VAT number.

<sup>55</sup> The CCEI Coordination Group (E03786) assists and supports the Commission in the implementation of the CCEI and the development of the policy aspects required by the CCEI regulation. Further information available at: <https://ec.europa.eu/transparency/expert-groups-register/screen/expertgroups/consult?lang=en&groupId=3786&fromMeetings=true&meetingId=29394>

<sup>56</sup> Further information may be found in section 3.2.

<sup>57</sup> [Customs & Tax EU Learning Portal \(europa.eu\)](#) – courses may be limited to the staff of customs authorities.

<sup>58</sup> [2023 Work Programme for the Technical Support Instrument under Regulation \(EU\) 2021/240 of the European Parliament and of the Council.](#)

Programme's contribution to develop European-wide customs digital systems' common components.

- In the area of **digital systems interoperability**, particularly in the context of the Interoperable Europe Act proposal<sup>59</sup>. In this respect, success can be noted regarding the development of systems such as the EU-wide Uniform User Management and Digital Signatures system, financed by the Programme. Furthermore, interoperability between the **new Digital Product Passport (DPP)** central registry<sup>60</sup> and national customs via the European Union Single Window Environment for Customs (through EU CSW-CERTEX) is highly relevant for both the legal and the information technology aspects.
- With **Horizon Europe projects**, and in particular, with the **Pan-European Network of Customs Practitioners (PEN-CP)**<sup>61</sup>, which focuses on accelerating innovation efforts across three core customs technical areas: (i) data and risk management; (ii) detection technologies; and (iii) laboratory equipment. These contacts were especially noteworthy, due to potential multiplier effects created between PEN-CP activities in the area of customs laboratory innovation instruments and the work of the CLEN. Furthermore, a joint workshop was organised between the PEN-CP, CELBET and the Programme's Training Network to create links and explore further synergies between the related training communities.

## 5. CONCLUSIONS AND LESSONS LEARNED

### 5.1 Strengths identified

2023 showed the adaptability of the Programme to not only deliver on scheduled new digital applications, and to guarantee the uninterrupted functioning of the existing European electronic systems environment for customs, but also to **address successfully emerging digital priorities**<sup>62</sup> in an agile manner. For instance, through successful and timely budgetary planning, it could deliver on the new CBAM-related digital requirements on time.

Another strength identified for the Programme is linked with the collaborative actions and the **post-COVID mixed cooperation environment**. 2023 showed a steeper increase in the ratio of physical to online meetings, allowing for in-depth networking, and online meetings and collaboration, which represent more cost-effective and greener solutions. This new environment, combining different methods of participation, showcased the networking potential of the Programme, with participants rating their satisfaction with these networking opportunities at 78.06%<sup>63</sup>.

In this respect, the Programme succeeded in creating equilibrium between fostering close collaboration whilst promoting environmentally friendly practices. This was also underpinned by the review of the travel and accommodation unit costs<sup>64</sup>, and by the release of the modernised PICS. Nonetheless, the ratio between

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<sup>59</sup> [Interoperable Europe Act Proposal \(europa.eu\)](https://europa.eu)

<sup>60</sup> [Ecodesign for sustainable products \(europa.eu\)](https://europa.eu) - facilitate the sharing of information about products' environmental sustainability, helping public authorities, including customs, to better perform checks and controls.

<sup>61</sup> The Pan-European Network of Customs Practitioners (PEN-CP, [www.pen-cp.net](http://www.pen-cp.net)) is a 5-year EU Horizon 2020 funded security practitioner network project, with 13 European customs administrations – both EU and non-EU – as active partners.

<sup>62</sup> Further information may be found in footnotes 3 and 8.

<sup>63</sup> Further information may be found in RES 2.2. Sub-indicator 6 in Annex 4.

<sup>64</sup> To reflect real market prices, the travel unit costs used under the Programme were revised in July 2023 with an increase of 25% for air/rail journeys of 400 km and more, to be applied retroactively for all EU programmes' grants signed since 2021.

physical and online meetings will continue to be closely monitored to keep it aligned with the greening policy<sup>65</sup>.

Finally, two **improvements** were made in 2023 with regard to the **lessons learned** from the first two years of implementation:

- Firstly, initial progress was made in the area of innovation, mainly along the line of the modernisation of the customs union and the conceptualisation and piloting of some specific and/or technical concept elements of the Reform proposal.
- Secondly, national administrators took the lead more often in the management and planning of the working visits tool through the creation of a specific network. This represents a noteworthy evolution in terms of ownership demonstrated by the beneficiaries regarding the operational implementation of the collaborative activities.

## 5.2 Weaknesses identified and areas to improve

A lingering weakness of the Programme in 2023 was that of a **lack of ownership of the Programme's collaborative actions by its beneficiaries**. Stronger leadership and wider participation are needed, particularly in deeper collaboration activities such as expert teams, where the Commission remains in the driving seat for most projects.

2023 demonstrated the need for a critical review of the use of the 'expert teams' tool, which may not serve as the most appropriate action type for the intended purpose in all cases. In particular, if on the one hand, the success of CELBET cemented its role as a tool to respond urgently to substantial challenges, on the other, the insufficient engagement of participating countries in ICS2, or the lack of use by them of the CLET and BTI, illustrate the fact that, as with any ongoing activity, regular monitoring and assessment are essential to maintain an effective and efficient Programme. Updates in 2024, leading to the discontinuation of certain expert teams and extension of others, are envisaged.

Equally, beneficiaries are highly encouraged to build on the active leadership as has been demonstrated by some Member States in the initiatives they manage<sup>66</sup>. Given the encouraging and highly appreciated outcomes this has led to, they could be seen as the blueprint for future collaborative activities.

Finally, regarding knowledge sharing, although the Programme's **collaboration component** remained strong in 2023, the online collaboration platform (PICS) still misses important functionalities whose delivery was postponed to 2024.

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<sup>65</sup> In line with the Operational Guide for the Programme which underlines that the organisation of virtual meetings should be favoured by default, in line of the greening principles of the Commission, unless a specific circumstance justifies the planning of a physical meeting, such as the specificities of the scope or content of a meeting (e.g., sensitivity of the dossier, networking, etc.).

<sup>66</sup> Such as the Working Visits Network, managed by Finnish customs. Further information may be found in section 3.2.

## **6. ANNEXES**

- Annex 1: Acronyms
- Annex 2: Customs programme budget and performance indicators
- Annex 3: Expert teams
- Annex 4: Customs programme performance indicators
- Annex 5: List of European electronic systems for customs financed under the Customs programme in 2023

## Annex 1: Acronyms

Acronym	Meaning
<b>AEO</b>	Authorised Economic Operators
<b>AES</b>	Automated Export System
<b>ART</b>	Activity Reporting Tool
<b>BCP</b>	Border crossing point
<b>BTI</b>	Binding Tariff Information
<b>CBAM</b>	Carbon Border Adjustment Mechanism
<b>CCEI</b>	Customs Control Equipment Instrument
<b>CCI</b>	Centralised Clearance for Import
<b>CCN</b>	Common Communications Network
<b>CDS</b>	Customs Decision System
<b>CELBET</b>	Customs Eastern and South-Eastern Land Border Expert Team
<b>CLASS</b>	European Union Classification System
<b>CLEP</b>	Common Learning Event Programme
<b>CLEN</b>	Customs Laboratory European Network
<b>CLET</b>	Customs Laboratories Expert Team
<b>CRC</b>	Common Risk Criteria
<b>CRMS</b>	Customs Risk Management System
<b>CT</b>	Common transit
<b>DG TAXUD</b>	European Commission Directorate-General for Taxation and Customs Union
<b>DPP</b>	Digital Product Passport
<b>EBTI</b>	Binding Tariff Information system
<b>ECA</b>	European Court of Auditors
<b>ECCG</b>	Electronic Customs Coordination Group
<b>ECICS</b>	European Customs Inventory of Chemical Substances
<b>ECS</b>	Export Control System
<b>EES</b>	European electronic systems (for customs)
<b>ENS</b>	Entry Summary Declaration
<b>EPA</b>	European Ports Alliance
<b>ET</b>	Expert team
<b>EU CSW-CERTEX</b>	European Union Customs Single Window Certificates Exchange System
<b>EU SWE-C</b>	European Union Single Window Environment for Customs
<b>GUM</b>	Guarantee Management System
<b>ICS</b>	Import Control System
<b>IPR</b>	Intellectual property rights
<b>IT</b>	Information technology
<b>MASP-C</b>	Multiannual Strategic Plan for Customs
<b>MEF</b>	Monitoring and Evaluation Framework
<b>MFJ</b>	Multiannual Financial Framework
<b>N/A</b>	Not applicable
<b>NCTS</b>	New Computerised Transit System
<b>OJ</b>	Official Journal
<b>PEN-CP</b>	Pan-European Network of Customs Practitioners
<b>PICS</b>	Programmes Information and Collaboration Space
<b>PoUS</b>	Proof of Union Status
<b>SAD</b>	Simplification of formalities (simplified administrative documentation)
<b>SPEED</b>	Single Portal for Entry or Exit of Data
<b>SWD</b>	Staff working document
<b>TSI</b>	Technical Support Instrument
<b>UCC</b>	Union Customs Code
<b>VAT</b>	Value added tax



## Annex 2: Customs programme's budget, performance indicators and supplementary information

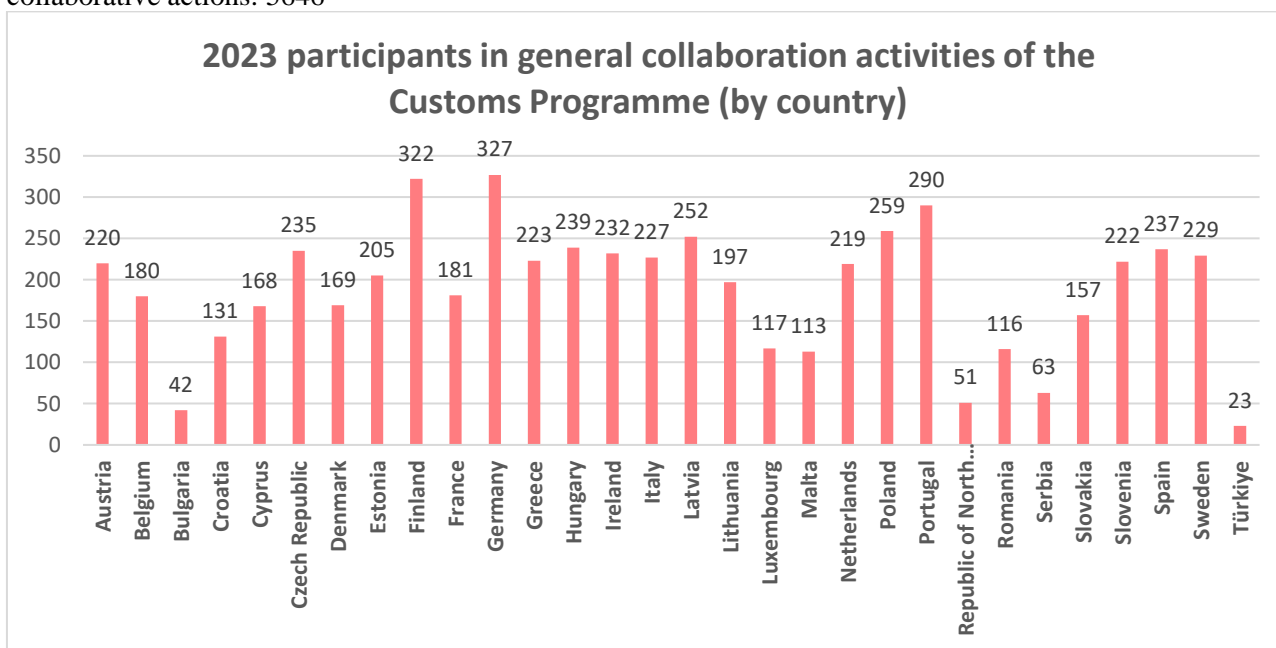
### 1. Customs programme budget

Table 1: Committed expenses in 2023 by main action categories under the programme

Action category	2023
European Electronic Systems	EUR 113 352 771.54
Collaboration activities (including expert teams)	EUR 0.00
Other service contracts <sup>67</sup>	EUR 7 800 530.86
External experts	EUR 0.00
<b>TOTAL</b>	<b>EUR 121 153 302.40</b>
MAWP-Financing Decision <sup>68</sup>	EUR 133 053 000

### 2. Highlights regarding the general collaborative actions<sup>69</sup> (excluding countries not registered in the Activity Reporting Tool (ART)<sup>70</sup>)<sup>71</sup>

Figure 1: Overview of participants per country in 2023 - Total number of participants in general collaborative actions: 5646



<sup>67</sup> Including studies, communication, information support, programme management support and human competency building contracts (as per section 3.2 of the multiannual work programme (MAWP)).

<sup>68</sup> The applicable MAWP of the Customs programme covers the period 2023 - 2025. The budgetary figures have been split per year based on the data provided for adopting the related financing decisions.

<sup>69</sup> General collaboration actions exclude expert teams, which are managed by separate grants.

<sup>70</sup> Albania, Bosnia and Herzegovina, Georgia, Kosovo\*, Moldova, Montenegro, North Macedonia, and Ukraine do not provide participant data for general collaboration activities in ART. \*This designation is without prejudice to positions on status and is in line with UNSCR 1244 and the ICJ opinion on Kosovo Declaration of Independence

<sup>71</sup> Data extracted on 29 January 2024. Figures in ART may slightly differ due to national updates in the register after this date.

Figure 2: Overview of activity types and number of participants per activity type in 2023

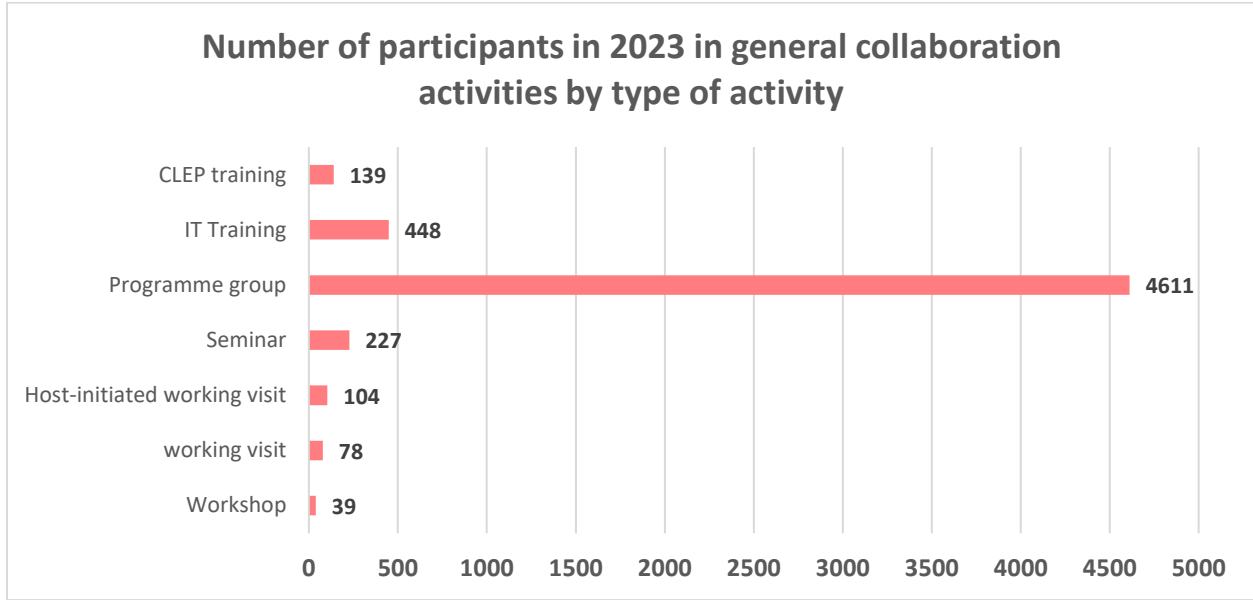


Figure 3: Number of general collaborative actions active in 2023 - The number of collaborative activities having at least one meeting in 2023 is 77.

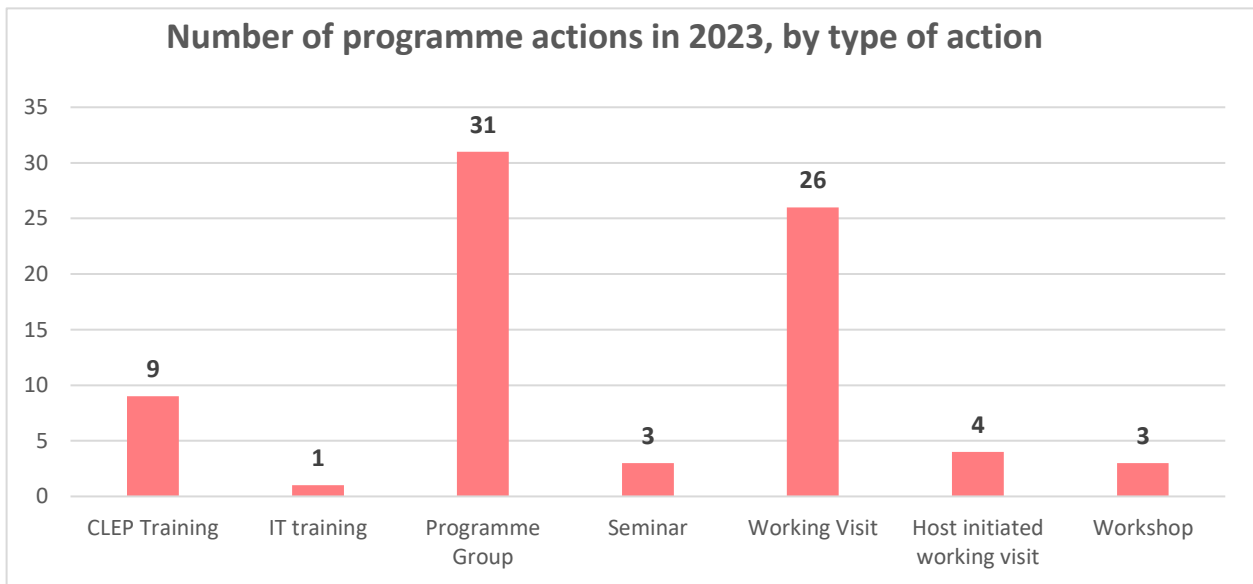
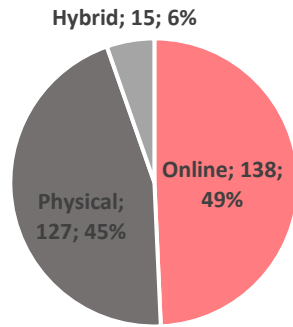
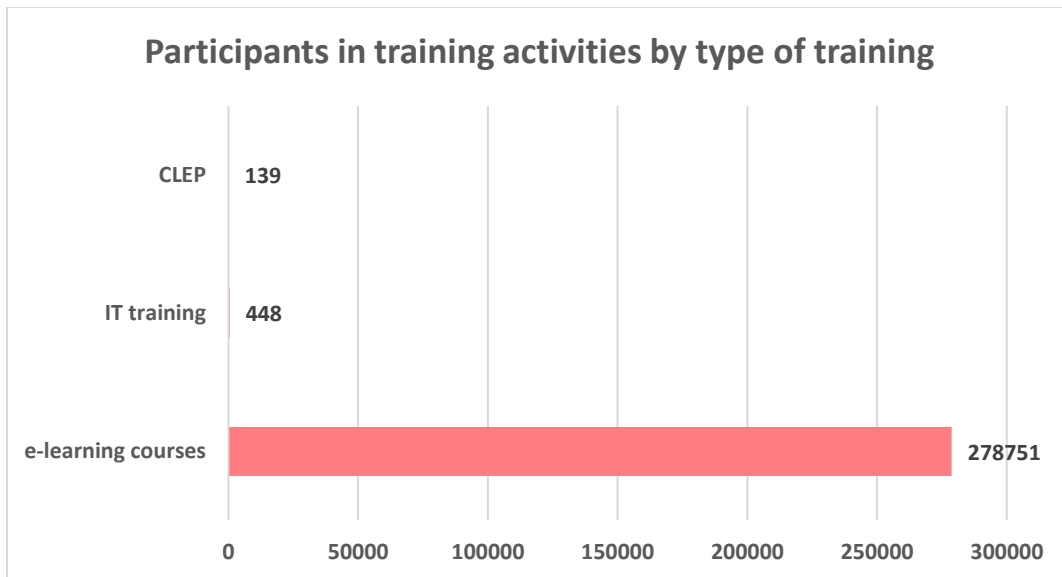


Figure 4: Overview of meetings held in 2023 in general collaboration activities, by format - The total number of meetings held in 2023 is 280.



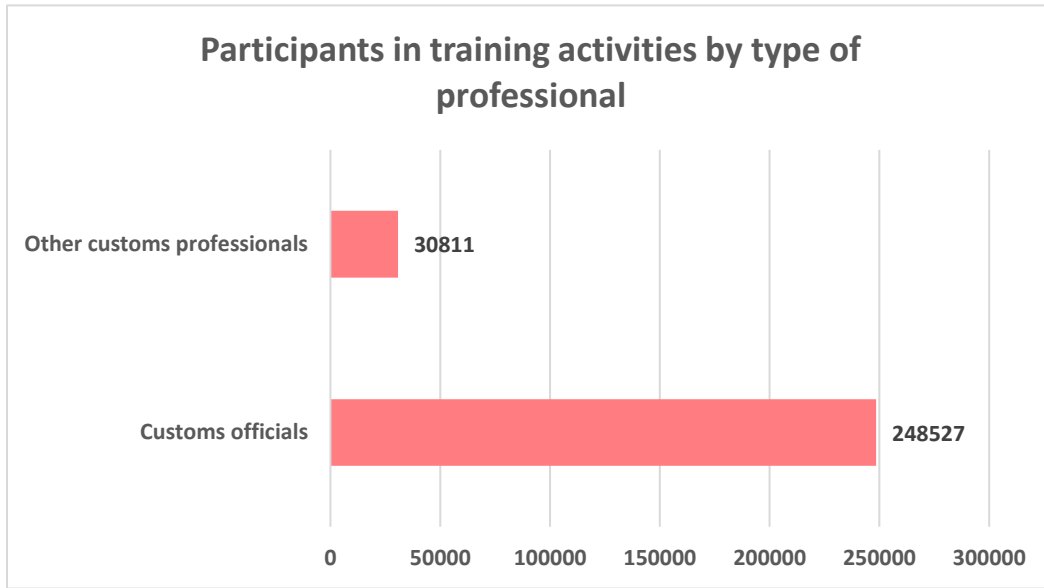
### 3. Training activities' highlights<sup>72</sup>

Figure 5: Overview of customs professionals trained by type of training - The number of customs officials and other customs professionals trained in 2023 is 279 338.



<sup>72</sup> Data extracted from the Customs & Tax EU Learning Portal on 23 February 2024 and the Activity Reporting Tool on 29 January 2024. The figures extracted from the EU central training portal includes the number of officials completing a course directly in the EU central training portal and the number of officials, as declared in the system by national administrations, to whom the downloaded courses are made available via the national distribution systems (e.g., national intranets, portals of the national training institutes, etc.).

Figure 6: Overview of customs professionals trained by type of professional.



#### 4. IT systems highlights

Figure 7: Overview of Union Customs Code completion rate of IT systems supported by the Programme in 2023, compared to expected annual milestones, and the target set for 2025.

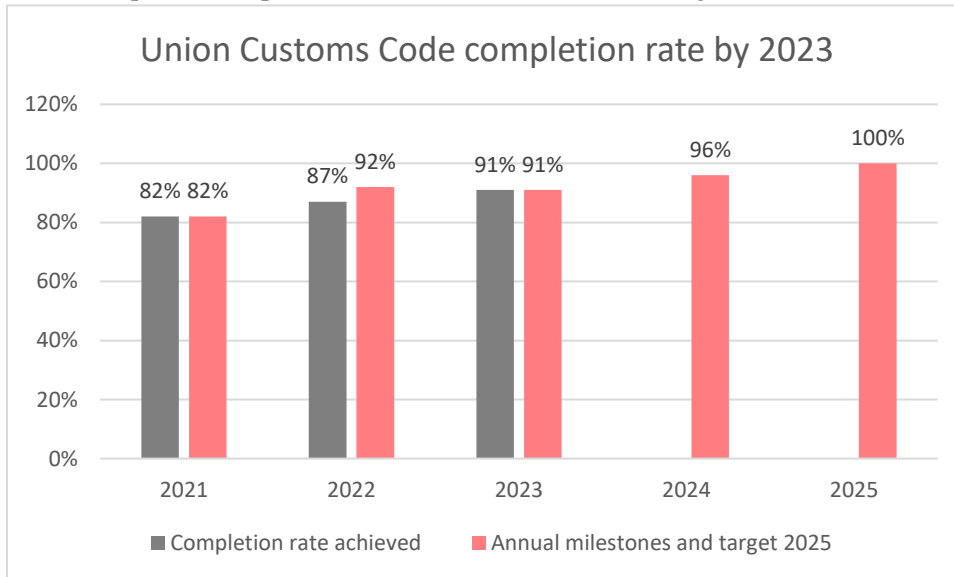
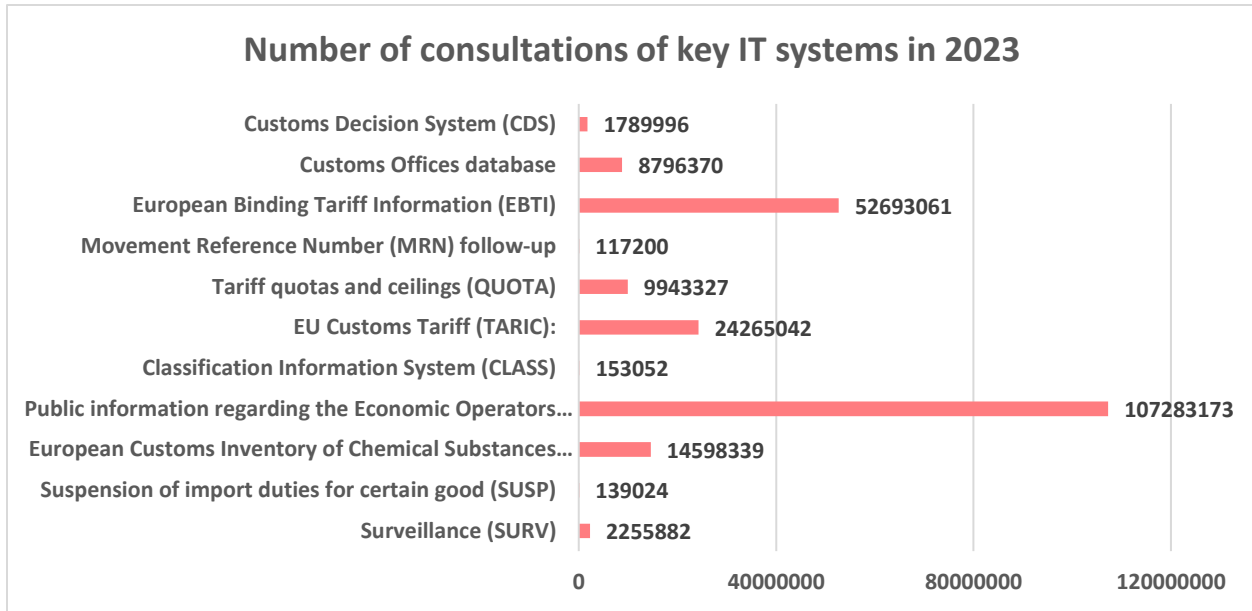
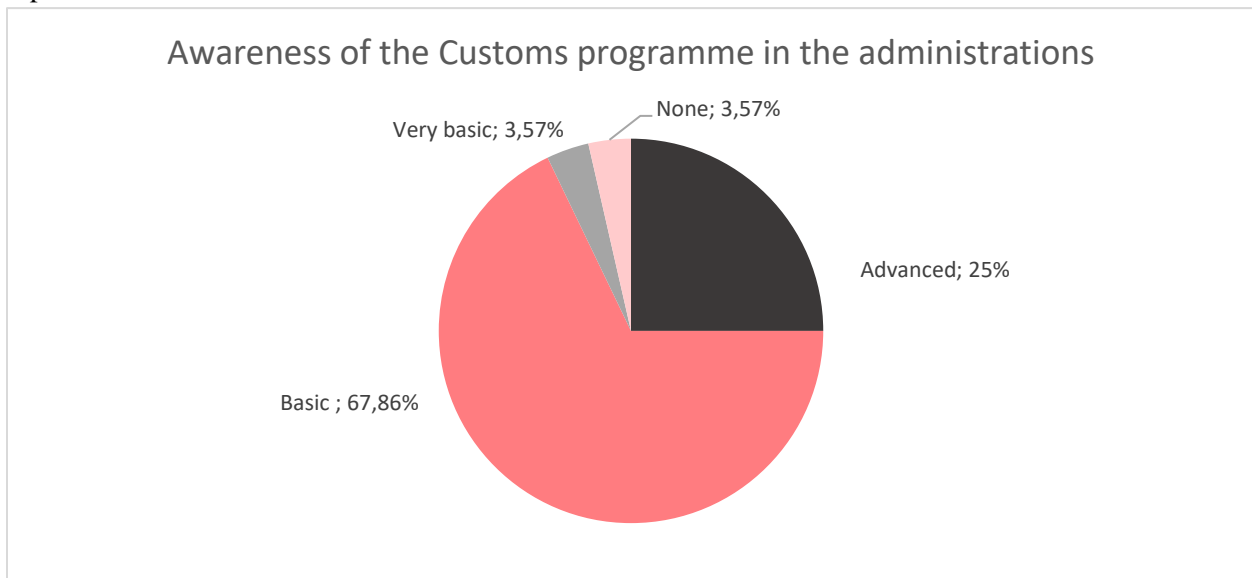


Figure 8: Overview of number of consultations carried out in 2023 in the different common components of the European Electronic Systems - The total number of consultations carried out in 2023 is 222 034 466.



### 5. Awareness of the Programme in national administrations highlights

Figure 7: Overview of degree of awareness of the Programme in national administrations participating in the Programme as reported in the 2023 survey by degree of awareness - The average level of awareness reported in the national administrations in 2023 was 70.96%.



### Annex 3: Expert teams

Table 2: Expert teams financed by the Customs programme grants (MFF 2021-2027)

Expert team	Objective	Duration	Participating countries	Main outputs
<p><b>CLET3</b> Expert team for pooling and sharing specific analytical expertise of customs laboratories at European Union - phase 3</p>	<p>The <b>Customs Laboratories Expert Team</b> pools experts and equipment in a network of EU customs laboratories to analyse samples, to share results of analysis at EU level, to establish a common/harmonised operational approach for analysis and to test and promote new equipment and working methods. In practical terms, the experts analyse samples from another administration which cannot be processed in the requesting country in the absence of the necessary equipment or the expertise. The experts perform small laboratory studies and developments of new analytical methods, and exchange information (requests, approvals, analytical reports) with the support of a “laboratory information management system” (LIMS).</p>	36 months	Italy, Belgium, Cyprus, Czechia, Spain, Finland, Hungary, The Netherlands, Greece, France. <sup>73</sup>	Analytical tests, guidance and new analytical methods.
<p><b>ETCIT3</b> Expert team on new approaches to develop and operate customs IT system – phase 3</p>	<p>The <b>Expert Team on Customs IT</b> supports participating countries in identifying new approaches for IT collaboration and elaborating a methodology for future collaboration projects by facilitating and promoting ideas and supporting projects and services with collaboration methods for joint development, maintenance, operation and procurement.</p>	33 months	Malta, Belgium, Cyprus, Czechia, Germany, Denmark, Estonia, France, Italy, Netherlands, Lithuania, Luxembourg, Ireland, Portugal, Sweden.	<p>The set-up of the Chief Information Officers (CIO) network, which is to enable the interactions and the sharing of capabilities amongst the participants of the activities under the IT Collaboration framework. The CIO network supports a deepened and strengthened, more stable and strategic approach and implementation of IT collaboration between the participating countries and also between customs and taxation.</p> <p>ETCIT3 investigates best practices regarding future development and operation of Customs IT Systems for collaboration tools, cost reduction and increased efficiency. In WP2 the participating Member States (BE, FR, MT, SE) are cooperating with Belgium in the definition of the business context, writing the use cases, the message specifications, validating the non-functional requirements and testing the application. The following components are being developed:</p>

<sup>73</sup> The expert team is not composed by all the 27 Member States but by a pool of selected experts with specific expertise and equipment available. The same expertise or the same equipment can be proposed by several Member States in order to provide more comprehensive knowledge and backup equipment (business continuity). However, all Member States and candidate countries can request analysis to the expert team, even the ones not participating in the expert team.

				Presentation Notification, Temporary Storage, Goods Accounting, Re-Export Notification.
<b>ICS2 SSA</b> Expert team supporting the implementation of the Import Control System 2 (ICS2) system's safety and security analytics (SSA) module	The <b>Import Control System 2 Safety and Security Analytics Expert Team</b> forms part of the work done on ICS2. The ICS2 is a new strategic platform for customs risk management. It brings new and improved advanced cargo data flows (Entry Summary Declarations – ENS) - introducing a new requirement for advance cargo data on postal parcels from 15 March 2021 and introducing “multiple filing” requirements to bring better advance cargo data in air cargo (March 2023), maritime, road and rail modes of transport (from March 2024). It introduces new real-time collaboration between customs across the European Union, underpinned by a common repository that orchestrates the operational sharing of declared data and the results of risk analysis and controls. The ICS2 programme provides a strategic “first line of defence” in the protection of the citizens and Internal Market of the EU, enabling the collaborative identification of threats before goods arrive at the external borders of the EU or (in the case of serious security threats) before they are loaded in third countries.	24months	The Netherlands, Belgium, France, Italy, Portugal, Poland.	Improved safety and security analytics capability to enable the Member States and the Commission to work together with the support of additional tools and working methods, leveraging the common repository and ICS2 business processes.

Table 3: Expert teams financed by ongoing Customs 2020 programme grants (MFF 2014-2020)

Expert team	Objective	Duration	Participating countries	Main outputs
<b>BTI2</b> Expert team pooling expertise to resolve complex cases of divergent	The <b>Binding Tariff Information expert team</b> pools the best expertise available in the Member States and aims to gain time in solving issues. Bringing proposals for solutions in which the necessary investments in time and EU expertise have been included, in view of their adoption by the Customs Code Committee (CCC), is the desired outcome. A structured collaboration and exchange of specific knowledge between experts of the domain should allow proposing to the CCC viable solutions to complex classification	60 months	Spain, Belgium, Czechia, Denmark, Netherlands, Slovakia, Greece, Ireland, Poland, Slovenia.	Reasoned expert opinions (REOs) which are submitted to the CCC, reduction in the number of cases of divergent classification, and in the number of Binding Tariff Information (BTI) that take a long time to issue for various reasons. Systematic increase and capacity building on specific knowledge and knowledge sharing in

tariff classification – phase 2	cases. This should allow the resolution of such cases to be adopted within a reasonable timeframe. The expert team contributes to the objectives of the Customs programme regarding customs tariff and classification.			a form of EU-wide strategy by making the expert opinions available for all.
<b>CELBET 3</b> Customs Eastern and South-Eastern Land Border Expert Team – phase 3	The <b>Customs Eastern and South-Eastern Land Border Expert Team</b> 's aim is to enable high quality customs control at the EU Eastern and South-Eastern land border through co-operation and networks. It involves real operational co-ordination, deeper sharing of information and pooling of human resources and thus contributing to the implementation of common customs legislation and policy.	36 months	Estonia, Finland, Latvia, Lithuania, Poland, Slovakia, Hungary, Croatia, Romania, Bulgaria, Greece.	BCP evaluations and guidance. Shared risk information. Joint customs controls. Best practices, guidance and shared information regarding customs control equipment. Training material and training sessions. Support to Ukraine.



#### Annex 4: Customs programme performance indicators<sup>74</sup>

Table 4: Output indicators (OP)

Indicator	Level of disaggregation	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
<b>OP 1.1. Development of the common (components of the) EES</b>			
OP 1.1. Sub-indicator 1: Number of IT projects in initiating phase	N.A.	6	Completed/Approved: CBAM Transitional IT System, CBAM Definitive IT System, EU CSW-CERTEX - Release 5 (completed) and EU CSW-CERTEX R5.1 (projects to integrate CBAM, ICG, ENF and update of ODS & FGAS). Ongoing: BVI/BOI IT project, COPIS+.
OP 1.1. Sub-indicator 2: Number of IT projects in executing phase	N.A.	22	Ongoing: AEO-MRA projects, AES, NCTS P5, NCTS Phase 6, CCI – Phase 1, CCI – Phase 2, PoUS Phase 1, PoUS Phase 2, ICS2 Release 3, UCC Guarantee Management (GUM) Component 1, CBAM Definitive IT system (Phase 2), Import of cultural goods, REX4, CRMS2 Release 2 Completed: ICS2 Release 2, CUP-MIS release 1, CLASS P2, EU SWE – Release 5, CBAM Transitional IT System 1, CCN2 ng3, UUM/DS release 2.X, UUM/DS release 2.3.
OP 1.1. Sub-indicator 3: Proportion of IT projects whose actual cost is as planned	N.A.	100%	On track.
OP 1.1. Sub-indicator 4: Proportion of IT projects with ‘green’ status in line with the requirements provided for in the Multi-Annual Strategic Plan for Customs (MASP-C)	N.A.	100%	Based on the MASP-C rev 2023 dashboard as of January 2024.

<sup>74</sup> Indicators OP 2.1. Sub-indicator 4, OP 3. Sub-indicator 1, RES 1. Sub-indicator 1, RES 1. Sub-indicator 2, RES 2.2. Sub-indicator 1, RES 2.2. Sub-indicator 5, RES 2.2. Sub-indicator 6, RES 3.2. Sub-indicator 1, RES 3.2. Sub-indicator 2, RES 4. Sub-indicator 1 and RES 4. Sub-indicator 2 are based on input provided by the national customs administrations of Member States (except for Cyprus and Denmark), and those of North Macedonia, Serbia and Türkiye (associated to the Customs programme).

Indicator	Level of disaggregation	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
<b>OP 1.2. Delivery of the common (components of the) EES</b>			
OP 1.2. Sub-indicator 1: Number of IT projects released to production as required under EU law	N.A.	1	CBAM transitional IT system was delivered as required by Regulation (EU) 2023/956 which lays down reporting obligations for the purposes of carbon border adjustment mechanism during the transitional period from 1 October 2023 until 31 December 2025.
OP 1.2. Sub-indicator 2: Proportion of the common components of the EES delivered according to the MASP-C timeline	Results to be disaggregated by: new common components of EES upgrades to existing common components of EES.	New common components of EES: 100% Upgrades to existing common components of EES: 100% •	New components: CUP-MIS release 1, CBAM Transitional IT System Existing components: ICS2 Release 2, CLASS P2, EU SWE – Release 5, CCN2 ng3, UUM/DS release 2.X, UUM/DS release 2.3
OP 1.2. Sub-indicator 3: Number of revisions made to the timelines for delivery of the common components of the EES	Results to be disaggregated by: new common (components of) EES upgrades to existing common (components of) EES.	New common – 0; Upgrades – 0	A revision of MASP-C took place in 2023, incorporating all the changes identified and agreed under the MASP-C change management system and including new projects.
OP 1.2. Customs - Sub-indicator 4: UCC Completion rate	Results to be disaggregated by: new common (components of) EES significant upgrades to existing common (components of) EES	Average: 91.45% New common (components of) EES: 93.44% Significant upgrades to existing common (components of) EES: 89.71%	This indicator is based on the revised UCC work programme of 2023 and reflective of progress achieved for common components developed by DG TAXUD and effort required to support national administrations for the testing, deployment and conformance requirements. From the 17 UCC projects, 8 projects are in operations. Development work on the most of common components of 6 projects (UCC PoUS, UCC NCTS P5/P6, UCC AES, UCC CCI, UCC GUM and UCC ICS2) are completed (except for the subsequent phases of those projects such as UCC PoUS P2, UCC NCTS P6 and UCC ICS2 release 3) and these projects are in deployment/transition phases with national administrations.

			3 UCC national projects such as UCC Notification of Arrival, Presentation Notification and Temporary Storage, UCC Special Procedures and UCC National Important Systems are in different stages of implementation with national administrations.
<b>OP 1.3. Reliability of the common (components of the) EES</b>			
OP 1.3. Sub-indicator 1: Availability of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: CCN CCN2	Average: 99.99% CCN: 99.98% CCN2: 100%	Values met the target set for 2023 (set at 99.8%)
OP 1.3. Sub-indicator 2: Capacity of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: CCN CCN2	Total volume: 146.2 TB CCN volume: 140 TB CCN number of messages: 12.6 million CCN2 volume: 6.2 TB CCN2 number of messages: 1.4 billion	
OP 1.3. Sub-indicator 3: Availability of the European Electronic Systems	By Customs systems critical for the functioning of the internal market: Central/Common System/Services/Reference Data 2 (CS/RD2) Economic Operator Systems (EOS) – Economic Operator Identification and Registration (EORI), Registered Exporters (REX) and central Customs Decision System (CDS) Customs Customer	Average availability: 99.86% • By system: • Central/Common System/Services/Reference Data 2 (CS/RD2) – 99,90% Economic Operator Systems (EOS)– Economic Operator Identification and Registration (EORI), Registered Exporters (REX) and central Customs Decision System (CDS) – 99.99% Customs Customer Reference Services (CRS) – 100%, CRS3 - 100% The Integrated tariff of the European Union (TARIC) - TARIC Transmission -	<ul style="list-style-type: none"> <li>• The values for 2023 are above the aggregated target set (99.65%).</li> <li>• Economic Operator Identification and Registration (EORI) availability is linked to EOS central system and there is no separate availability data</li> </ul>

	<p>Reference Services (CRS)</p> <p>The Integrated tariff of the European Union (TARIC)</p> <p>New Computerised Transit System (NCTS)</p> <p>Automated Export System (AES/ECS)</p> <p>Import Control System (ICS2)</p> <p>System allowing the direct communication between Member States concerning tariff quotas (Quota)</p> <p>UCC Standardised Exchange of Information (INF) for Special Procedures</p> <p>European Binding Tariff Information (EBTI)</p> <p>User Manual and Digital Signature system (UUMDS)</p> <p>UCC Centralised Clearance of Import (CCI)</p> <p>UCC Proof of Union Status (PoUS)</p> <p>Single Window Certificates for Export (CERTEX)</p>	<p>99,98%, TARIC3 – 99,97%</p> <p>New Computerised Transit System (NCTS) – 99.51 %</p> <p>Automated Export System (AES/ECS) – 99.61%</p> <p>Import Control System (ICS2): ICS2 – 99,98%, ICS2 CR_STI - 98,99%, ICS2 MON - 99,98%</p> <p>System allowing the direct communication between Member States concerning tariff quotas (Quota) – 99,95%</p> <p>UCC Standardised Exchange of Information (INF) for Special Procedures – INF-SP – 99,95%, INF-STP - 99,97%</p> <p>European Binding Tariff Information (EBTI) – 99,98%</p> <p>User Manual and Digital Signature system (UUMDS) – 99,95%</p> <p>UCC Centralised Clearance of Import (CCI) - Not yet in production</p> <p>UCC Proof of Union Status (PoUS) - Not yet in production</p> <p>Single Window Certificates for Export (CERTEX) – 99,98%</p>	
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OP 1.4. Reliability of IT support services

OP 1.4. Sub-indicator 1: Proportion of 'incident' tickets resolved on time	The solving time depends on the incident type and the category (gold/bronze/silver/best effort)	98,23%	The value for 2023 is above the target of 98%.
OP 1.4. Sub-indicator 2: User satisfaction with the support services provided	N.A.	4.18	The value for 2023 is above the target of 4 out of 5 in terms of satisfaction level (between somewhat satisfied and very satisfied with the services).
<b>OP 2.1. Level of capacity building support provided through collaborative actions</b>			
OP 2.1. Sub-indicator 1: Number of collaborative actions organised	Results to be disaggregated by area (an action can contribute to several areas): Union law and policy application and implementation; Best practices and guidelines; Innovation; Other.	Total: 77 By area of action (an action can contribute to several areas): Union law and policy application and implementation: 17 Best Practices and guidelines: 45 Customs cooperation: 43 Human competency building: 5 Innovation: 1 IT capacity building: 7 Programme management: 4	An action can contribute to several areas so the overall total of disaggregated values may be above the total number of actions for the reporting period.
OP 2.1. Sub-indicator 2: Number of face-to-face and virtual meetings <sup>75</sup>	Results to be disaggregated by: Area (Union law and policy application and implementation/ Best practices and guidelines / innovation / other) Face-to-face/virtual meetings Number of participants (relevant ranges will need to be established)	Total number of meetings: 280 (status: operational) meetings in the Activity Reporting Tool for the general collaborations action grant By area: Union law: 89 Best practices, innovation and other: 191  By type of meeting: Hybrid: 15 Online: 137 Physical: 128	

<sup>75</sup> The numbers reported exclude the number of meetings held in expert teams supported by the Programme, as the Activity Reporting Tool does not register this data.

		Number of participants: 5646	
OP 2.1. Sub-indicator 3: Number of working practices, guidelines or recommendations issued following actions organised under the programmes	<ul style="list-style-type: none"> <li>Disaggregated by: Recommendations in connection with the application and implementation of Union law and policy relating to customs.</li> <li>Recommendations in connection with other areas.</li> </ul>	1801	Action managers providing feedback explained their difficulties to quantify the number of working practices/guidelines and recommendations, given the wide range of activities supported by the Programme and their specificities. The numbers reported can thus be explained given the broad interpretation of the indicator, where each practice included in a given guideline document produced or exchanged during an activity has been accounted for as an individual recommendation (rather than only counting the number of documents produced in which these recommendations are included). Orally exchanged best practices/recommendations were also counted in the total. Given the wide variety of technical topics addressed in these recommendations, action managers could not provide a disaggregation of the number of recommendations issued in their group according to whether these are linked to Union law implementation or other areas.
OP 2.1. Sub-indicator 4: Quality of the collaborative actions	N.A.	Quality score of 84.07%	The value for 2023 is above the target of 70%. The main reasons for satisfaction reported by participants in the survey were the relevance of the activity to their work and the good preparation and organisation of the events. Respondents also valued the quality of meetings and outputs (presentations, summaries, conclusions, etc.) and the opportunity to exchange practical knowledge with other experts.
<b>OP 2.2. Learning index</b>			
OP 2.2. Sub-indicator 1: Number of learning modules used	Disaggregated by language.	<p>Total: 718</p> <p>By language:</p> <ul style="list-style-type: none"> <li>English versions: 80</li> <li>National languages: 638</li> </ul>	<p>The value for 2023 is above the target for the Programme cycle.</p> <p>The increase from 496 courses in 2022 to 718 courses in 2023 is due to new courses in English and their language versions, which are also considered as separate courses. No change to the targets expected.</p>
OP 2.2. Sub-indicator 2: Number of professionals trained	<p>Type of training (formal training):</p> <ul style="list-style-type: none"> <li>IT training workshops</li> </ul>	<p>Total: 279 338</p> <p>By type of training:</p> <ul style="list-style-type: none"> <li>CLEP: 139</li> </ul>	<p>The target is to have around 186 140 customs officials trained throughout the Programme cycle (2021-2027).</p> <p>The values for 2023 are above the expected figures to attain this accumulative target.</p>

	<ul style="list-style-type: none"> <li>E-learning</li> <li>Common learning events programme (CLEP)</li> <li>Type of professionals: <ul style="list-style-type: none"> <li>Customs officials</li> <li>Economic operators</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>IT training: 448</li> <li>eLearning courses: 278 751</li> </ul> <p>By type of professionals:</p> <ul style="list-style-type: none"> <li>customs officials trained = 247 940 (portal) + 139 (CLEP) + 448 (IT) = 248 527</li> <li>economic operators and other third parties trained (eLearning) = 30 811</li> </ul>	<p>Since 2022, the data provided for eLearning courses is based only on information collected through the Customs &amp; Tax EU Learning Portal. The figures extracted from the EU central training portal includes the number of users completing a course directly in the EU central training portal and the number of people (officials from customs and other authorities or the private sector), as declared in the system when downloaded, and then potentially made available to several additional users via various distribution systems.</p>
OP 2.2. Sub-indicator 3: Quality of e-learning courses		<p>Average: 80.1%</p> <p>By specific aspects:</p> <ul style="list-style-type: none"> <li>Content: 79.1%</li> <li>Methodology: 79.8%</li> <li>Technology: 80.2%</li> </ul>	<p>The value for 2023 is above the target of 74.5% quality score expected. The disaggregation of the data by type of professional (customs officials and economic operators) is not possible, as many courses target both audiences.</p>
<b>OP 3. Awareness of the programmes</b>			
OP 3. Sub-indicator 1: Degree of awareness of the Programme	<p>Results to be disaggregated by:</p> <p>Level of awareness (not aware, very basic, basic, advanced)</p>	<p>Average degree of awareness among beneficiary administrations: 70.96%%</p> <p>By level of awareness:</p> <ul style="list-style-type: none"> <li>Advanced: 25%</li> <li>Basic: 67.86%</li> <li>Very basic: 3.57%</li> <li>None: 3.57%</li> </ul>	<p>The value for 2023 is above the milestone set for 2024 (50%).</p> <p>The degree of awareness reported in the survey varies widely among administrations (e.g. mainly depending on their historical level of participation in the Programme). Within an administration, wide gaps were reported in the level of awareness between officials taking part in Programme activities and those who do not. The support of the management in the national administrations was also highlighted as a key point impacting awareness levels reached.</p>

**Table 5: Result indicators (RES)**

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
<b>RES 1. Level of coherence of tax/customs legislation and policy and their implementation</b>			
RES 1. Sub-indicator 1: Percentage of national officials reporting that their authorities made use of a working practice, guideline or recommendation developed with the support of the Programme	N.A.	78.3%	The value for 2023 is on track, even if slightly lower than the reported values for 2022, which were above 80%. Most respondents indicating that they did not make use of these outputs noted that the reason was that the activities they took part in did not yet produce recommendations (78.42% of those replying they did not use them).
RES 1. Sub-indicator 2: Contribution of new common (components of the) European Electronic Systems to facilitating coherent implementation of Union law and policy	N.A.	76.8%	The value for 2023 is above the target set (70%) and has increased almost 7 percentage points compared to 2022.
<b>RES 2.1. Use of key European Electronic Systems aimed at increasing interconnectivity and exchanging information</b>			
RES 2.1. Sub-indicator 1: Number of consultations carried out in the different common components of the European Electronic Systems	Results to be disaggregated by new/existing common components of the European Electronic Systems. Results to be disaggregated by the following Customs systems: <ul style="list-style-type: none"> <li>• Customs Decision System (CDS)</li> <li>• Customs Offices database</li> </ul>	Total: 222 034 466 By system: <ul style="list-style-type: none"> <li>• Customs Decision System (CDS): 1 789 996</li> <li>• Customs Offices database: 8 796 370</li> <li>• European Binding Tariff Information (EBTI): 52 693 061</li> <li>• Movement Reference Number (MRN) follow-up: 117 200</li> <li>• Tariff quotas and ceilings (QUOTA): 9 943 327</li> </ul>	The target is to reach 767 million consultations throughout the Programme cycle (2021-2027). Therefore, 2023 values are on track to reach this target (e.g., divided by year, the total should be translated into approximately 109 million consultations each year). At the same time, with the increasing use of the digital customs environment, we may expect further increase over the upcoming years, and in particular after the full implementation of the UCC systems.



Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	<ul style="list-style-type: none"> <li>• European Binding Tariff Information (EBTI)</li> <li>• Movement Reference Number (MRN) follow-up</li> <li>• Tariff quotas and ceilings (QUOTA)</li> <li>• EU Customs Tariff (TARIC)</li> <li>• Classification Information System (CLASS)</li> <li>• Public information regarding the Economic Operators (DDS2-EO)</li> <li>• European Customs Inventory of Chemical Substances (ECICS2)</li> <li>• Suspension of import duties for certain good (SUSP)</li> <li>• Surveillance (SURV)</li> </ul>	<ul style="list-style-type: none"> <li>• EU Customs Tariff (TARIC): 24 265 042</li> <li>• Classification Information System (CLASS): 153 052</li> <li>• Public information regarding the Economic Operators (DDS2-EO): 107 283 173</li> <li>• European Customs Inventory of Chemical Substances (ECICS2): 14 598 339</li> <li>• Suspension of import duties for certain good (SUSP): 139 024</li> <li>• Surveillance (SURV): 2 255 882</li> </ul>	
RES 2.1. Sub-indicator 2: Number of system-to-system messages exchanged	Results to be disaggregated by new/existing common components of the European Electronic Systems. By Customs systems:	Total: 5 605 486 568 <ul style="list-style-type: none"> <li>• ECS: total messages, 71 115 337</li> <li>• ICS: Total Number of ENS, 67 868 298</li> </ul>	The target is 18.8 billion messages throughout the whole Programme cycle, so these values are well on track (e.g., divided by year, the total should be translated into approximately 2.7 billion messages each year).

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	<ul style="list-style-type: none"> <li>• Export Control System (ECS)</li> <li>• Import Control System (ICS)</li> <li>• New Computerised Transit System (NCTS)</li> <li>• Surveillance (SURV-Recapp)</li> <li>• Import Control System (ICS2)</li> </ul>	<ul style="list-style-type: none"> <li>• NCTS: total messages, 83 079 273</li> <li>• Surveillance: total SDRs, 3 031 777 197</li> <li>• ICS2: 2 351 646 463</li> </ul>	
<b>RES 2.2. Level of operational cooperation between national authorities</b>			
RES 2.2. Sub-indicator 1: Contribution of new common components of the EES to facilitation of operational cooperation between national authorities	N.A.	72.22%	The value for 2023 almost reaches the 75% target set.
RES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active	N.A.	191	Given that the new PICS went live on 29th March, only 9 months are used for this indicator in 2023. 191 customs groups were active in 2023. In 2022, 247 were reported out of which 39 were 'other' groups. This means in practice 208 customs groups in 2022. Taking these two elements into account, numbers remain stable.
RES 2.2. Sub-indicator 3: Number of active users on the online collaboration platform	Results to be disaggregated by: <ul style="list-style-type: none"> <li>• Customs officials</li> <li>• Commission officials</li> <li>• International organisation</li> </ul>	Total: 2 329 Number of active users per category: <ul style="list-style-type: none"> <li>• Customs officials: 631</li> <li>• Commission officials: 305</li> </ul>	The modernised version of PICS went live on 29 March 2023. The number of active users is calculated only since the new platform's introduction.

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	<ul style="list-style-type: none"> <li>representatives</li> <li>• External contractors</li> <li>• Economic operators</li> <li>• Other</li> </ul>	<ul style="list-style-type: none"> <li>• External contractors: 53</li> <li>• Other: 1 340</li> </ul> <p>Economic operators do not have access to this platform.</p> <p>Number of active users per country, figures including users from the Customs and the Fiscalis programmes: Albania: 6, Austria: 20, Belgium: 97, Bosnia &amp; Herzegovina: 3, Bulgaria: 21, Croatia: 24, Cyprus: 13, Czechia: 60, Denmark: 28, Estonia: 23, Finland: 74, France: 33, Georgia: 4, Germany: 55, Greece: 55, Hungary: 25, Ireland: 39, Italy: 41, Kosovo: 6, Latvia: 26, Lithuania: 49, Luxembourg: 32, Malta: 12, Moldova: 5, Montenegro: 3, Netherlands: 31, North Macedonia: 6, Poland: 29, Portugal: 30, Romania: 36, Serbia: 4, Slovakia: 36, Spain: 45, Sweden: 73, Turkey: 7, Ukraine: 6, EU (DG TAXUD): 305.</p> <p>The country is based on the organisation to which the user belongs, active users not belonging to any organisation are</p>	

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		excluded from this list.	
RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform	N.A.	12 394	The new version of PICS went live on 29 March 2023. The data shows the period from that date until 31 December 2023. 12 394 content items were created in the reporting period. This number is higher than in 2022 due to a broader range of interactions available and counted in the new PICS.
RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform	N.A.	64.5%	The 2023 value reduced by 4 percentage points compared to 2022. Following the introduction of the new PICS platform in March 2023, users requested a better search engine, more intuitive content presentation and organisation, as well as a simpler authentication process to access the platform.
RES 2.2. Sub-indicator 6: Degree of networking generated	<ul style="list-style-type: none"> <li>Percentage of agreement with the statement “the programme generated networking opportunities” for colleagues in the national administrations of respondents (from “not at all agree”/0% to “fully agree” /100%)</li> <li>Percentage of respondents reporting “occasion”, “frequent” or “very frequent” contacts</li> </ul>	<ul style="list-style-type: none"> <li>Network opportunity: 78.06%</li> <li>Respondents reporting contacts: 75,22%</li> <li></li> </ul>	In 2023, survey respondents indicated that they rather agreed with the fact that the activities they took part in provided them with good networking opportunities. An issue highlighted was that online sessions provided less networking opportunities than physical meetings. Striking the right balance after the pandemic between virtual and physical activities will be key to improving values of this indicator to achieve the target of 90% agreement by the end of the Programme cycle. The main reasons for engaging in contacts with officials met after the activities were operational customs matters and EU law interpretation.
<b>RES 3.1. Simplified e-procedures for economic operators</b>			
RES 3.1. Sub-indicator 1: Number of registered economic operators	<ul style="list-style-type: none"> <li>Disaggregation by:</li> <li>Economic Operators</li> </ul>	Total: 685 645 By system: <ul style="list-style-type: none"> <li>EORI: 675 185</li> </ul>	No target was set for this indicator, although the overall expectation is for annual increases to be registered in annual values, to be assessed in the next reporting periods.

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	<ul style="list-style-type: none"> <li>Systems – EORI</li> <li>• REX – Results to be disaggregated by country</li> </ul>	<ul style="list-style-type: none"> <li>• REX: 10 460</li> <li>Active REX registrations added during 2023 by country</li> <li>AT 241</li> <li>BE 314</li> <li>BG 124</li> <li>CY 0</li> <li>CZ 0</li> <li>DE 6</li> <li>DK 300</li> <li>EE 14</li> <li>ES 0</li> <li>FI 95</li> <li>FR 0</li> <li>GR 115</li> <li>HR 17</li> <li>HU 14</li> <li>IE 164</li> <li>IT 432</li> <li>LT 22</li> <li>LU 21</li> <li>LV 10</li> <li>MT 0</li> <li>NL 294</li> <li>PL 6</li> <li>PT 16</li> <li>RO 37</li> <li>SE 260</li> <li>SI 0</li> <li>SK 0</li> <li>XI 16</li> <li>Total 2 518</li> </ul>	
RES 3.1. Sub-indicator 2: Number of applications	<ul style="list-style-type: none"> <li>• Central Customs Decision System (CDS)</li> <li>• REX</li> <li>• EBTI specific trader portal</li> <li>• EAEO</li> <li>• PoUS</li> <li>• eAFA</li> <li>• INF</li> </ul>	<ul style="list-style-type: none"> <li>Total: 42 187</li> <li>By system:</li> <li>• CDS: 9 781</li> <li>• REX: 2 518</li> <li>• EBTI-STP: 8 292</li> <li>• EAEO: 643</li> <li>• PoUS: Not yet in production</li> <li>• EAFA: 112</li> <li>• INF: 20 841</li> </ul>	No target was set for this indicator, although the overall expectation is for annual increases to be registered in annual values, to be assessed in the next reporting period.

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
<b>RES 3.2. National authorities' operational performance</b>			
RES 3.2. Sub-indicator 2: Contribution of new common components of the EES to improving the operational performance of national authorities	N.A.	67.30%	The value for 2023 is slightly below the 70% target set.
RES 3.2. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to improving national authorities' operational performance	N.A.	63.39%	The value for 2023 is below the 70% target set, but close enough to attain this target throughout the Programme's implementation.
<b>RES 4. Customs – Innovation in the area of customs policy</b>			
RES 4. Sub-indicator 1: Contribution of new common components of the EES to innovation in the area of customs policy	N.A.	60.57%	The value for 2023 is below the 70% target set, however, it has slightly increased since 2022.
RES 4. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to innovation in the area of customs policy	N.A.	56.25%	The value for 2023 is below the 70% target set, and even decreased 4 percentage points compared to 2022.

**Table 6: Impact indicators (IMP)**

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
<b>IMP 1. Evolution of the protection of the Union and its Member States' financial and economic interests</b>			
IMP 1. Sub-indicator 1: Amount of unpaid duties including customs duties, countervailing and antidumping duties on products and services related to fraud and irregularities detected to be recovered (customs)	N.A.	2022: EUR 782.9 million	Data collected on 15 March 2023. Due to the nature of the indicator, the figures can only be provided with a year delay when the amounts are stabilised.
IMP 1. Sub-indicator 2: Cases of fraud and irregularities detected involving duties (customs)	N.A.	2022: 4 661 cases	Data collected on 15 March 2023. Due to the nature of the indicator, the figures can only be provided with a year delay when the number of cases is stabilised (e.g., ongoing appeal and review procedures).
<b>IMP 2. Customs – Evolution of the security and safety of the Union and its residents</b>			
IMP 2. Sub-indicator 1: Seizures of goods and substances that present a threat to safety and security (customs)	<p>Results to be disaggregated by:</p> <ul style="list-style-type: none"> <li>• Drugs</li> <li>• Cigarettes and tobacco</li> <li>• Weapons, explosives, ammunition</li> <li>• Counterfeit goods</li> <li>• Goods presenting risks for consumers in terms of sanitary, phytosanitary and veterinary technical standards</li> <li>• Illegal trade in ivory, protected animals, birds</li> </ul>	<ul style="list-style-type: none"> <li>• 508.9 tonnes of drugs</li> <li>• 3.7 billion pieces of cigarettes and tobacco</li> <li>• 1 959 pieces of firearms</li> <li>• 6.7 million pieces of ammunition</li> <li>• 205 431 pieces of explosives</li> <li>• 24.2 million pieces of detained counterfeit goods</li> <li>• 34 694 infringements – risk for consumers</li> <li>• 2 775 CITES infringements</li> </ul>	Cigarettes: Quantities are counted in number of pieces (1 piece = 1 cigarette). One cigar is counted as one cigarette; one cigarillo is counted as one cigarette. For other forms of tobacco, 1 piece = 1 g.

Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	and plants (CITES).		
<b>IMP 3. Customs – Evolution of the facilitation of legitimate business activity</b>			
<p>IMP 3. Customs - Sub-indicator 1: Efficiency of customs and border management clearance, measures by:</p> <p>1. Percentage of the total number of import declarations under standard procedures [1] electronically cleared within indicated timeframes. It measures the time it takes customs to process a standard import declaration lodged under standard procedures from the moment of acceptance as defined in Article 172 UCC to the release of the goods for the declared procedure as defined in Article 194 UCC.</p> <ul style="list-style-type: none"> <li>[1] Under the following customs procedures: release for free circulation and special procedures</li> </ul>	<p>Disaggregation at Member State level is possible.</p>	<p>95% of import declaration under normal procedures cleared within 1 hour. 90% of export declarations cleared within 1 hour (time from declaration to release equal or under 60 minutes.</p>	<p>Subdivisions in the different time frames do not correspond for imports and exports, the % cleared within 1H, is the only metric common to import and export.</p> <p>This value represents a positive trend for import since the baseline is that 91.7% are processed within one hour and current value is 95%. (DE data available for the first time in 2022.)</p> <p>For export, data availability on this indicator varies over the years which affects the data comparability over the period. The baseline was 93%.</p>



Indicator	Level of disaggregation of data to be collected	2023 data	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
<p>(inward processing, temporary admission and end-use)</p> <p>2. Percentage of the total number of export declarations under standard procedures electronically cleared within indicated timeframes.</p>			
<p>IMP 3 Customs - Sub-indicator 2: Contribution to moving to a paper-free Customs Union, measured as:</p> <p>1. Number of national customs administrations requiring additional documents to accompany the electronically lodged import declaration, per type of situation.</p> <p>2. Share of administrations requesting additional documents accepting documents in electronic format.</p>	<p>1. Per type of situation (all declarations, for control purposes, in other situations)</p> <p>2. Per format of document (paper format only, paper and electronic format, by electronic means only)</p>	<p>1. Number of administrations per type of situation:</p> <ul style="list-style-type: none"> <li>• Only if declaration is selected for control: 19</li> <li>• For all declarations, afterwards, but after release of goods: 1</li> <li>• For all declarations, by initial submission of the declaration: 1</li> <li>• Other situation: 5</li> </ul> <p>2. Share of administrations per format of document:</p> <ul style="list-style-type: none"> <li>• Paper format and electronic data-processing techniques: 19 (70%)</li> <li>• Electronic data-processing techniques: 6 (22%)</li> <li>• Paper format: 2 (7%)</li> </ul>	

**Annex 5: European electronic systems for customs financed under the Customs programme in 2023<sup>76</sup>**

	<b>EES acronym</b>	<b>EES name</b>
1.	AES	Automated Export System
2.	AEO MRA	Authorised Economic Operators - Mutual Recognition Agreement
3.	ARIS (Modeler Publisher)	Architecture of Integrated Information Systems
4.	ART2	Activity Reporting Tool 2
5.	CALISTO	Calisto
6.	CCN/CSI	Common Communications Network/Common Systems Interface
7.	CCN2	Common Communication Network 2
8.	CDS	Customs Decisions System
9.	CLASS	Classification Information System
10.	CN	Combined Nomenclature System
11.	COPIS	Counterfeiting and Piracy System
12.	CRS	Customs Reference Services
13.	CRMS	Customs Risk Management System
14.	CRMS2	Customs Risk Management System 2
15.	CS/MIS	Central Services/Management Information System
16.	CS/MIS2	Central Services/Management Information System 2
17.	CS/RD2	Central Services/Reference Data 2
18.	CSI Bridge	Communication System Interface - Bridge
19.	CTA	Conformance Testing Application
20.	CUP-MIS	Customs Union Performance – Management Information System
21.	DDS2-CM	Data Dissemination System 2 - Common Module
22.	DDS2-EBTI	Data Dissemination System 2 - European Binding Tariff Information
23.	DDS2-ECICS	Data Dissemination System 2 - European Customs Inventory
24.	DDS2-EOS	Data Dissemination System 2 - Economic Operators System
25.	DDS2-MRN	Data Dissemination System 2 - Movement Reference Number
26.	DDS2-RD	Data Dissemination System 2 - Reference Data
27.	DDS2-SEED	Data Dissemination System 2 - System for Exchange of Excise Data
28.	DDS2-Surveillance	Data Dissemination System 2 - Surveillance
29.	DDS2-Suspensions	Data Dissemination System 2 - Suspensions
30.	DDS2-TARIC	Data Dissemination System 2 -TARIC
31.	eAEO STP	Electronic Authorised Economic Operator - Specific Trader Portal

<sup>76</sup> In line with Regulation 2021/444, the Commission shall publish and regularly update, for information purposes, an indicative list of the European electronic systems financed under the Programme.

32.	EBTI3	European Binding Tariff Information
33.	EBTI-STP	European Binding Tariff Information - Specific Trader Portal
34.	ECICS2	European Customs Inventory of Chemical Substances
35.	ECS	Export Control System
36.	EOS	Economic Operator System
37.	EU CSW-CERTEX	EU Single Window - Certificates Exchange
38.	EU CSW-CVED	EU Single Window - Common Veterinary Entry Document
39.	EUCTP	EU Customs Trader Portal
40.	HTTP Bridge	Hyper Text Transfer Protocol Bridge
41.	ICG	Import of Cultural Goods
42.	ICS	Import Control System
43.	ICS2 CR	Import Control System Central Repository
44.	ICS2 STI and MON	Import Control System - Shared Trader Interface and Monitoring Tool
45.	ieCA	Information Exchange Conversion Application
46.	INF SP	UCC standardised exchange of information system for special procedures
47.	INF SP STP	UCC standardised exchange of information system for Special Procedures - Specific Trader Portal
48.	ITSM Portal	IT Service Management Portal
49.	NCTS	New Computerised Transit System
50.	NCTS P5	New Computerised Transit System Phase 5
51.	NCTS P6	New Computerised Transit System Phase 6
52.	PICS	Programme Information and Collaboration Space
53.	QUOTA2	System for Managing Tariff Quotas 2
54.	REX	Registered Exporters
55.	REX-STP	Registered Exporters - Specific Trader Portal
56.	SMS	Specimen Management System
57.	SPEED2	Single Portal for Entry or Exit of Data 2
58.	SSTA	Standard SPEED Test Application
59.	Surveillance3	Surveillance 3
60.	Surv-Recapp	Surveillance Reception Application
61.	Suspensions	Suspensions
62.	Synergia (SMT)	Service Management Tool
63.	TARIC3	Integrated Customs Tariff of the Community 3
64.	UCC CCI	Union Customs Code Centralised Clearance for Import
65.	UCC GUM	Union Customs Code Guarantee Management
66.	UM	User Management
67.	UUM&DS	Uniform User Management & Digital Signature