



European
Commission

Extract of Non-Paper for discussion with TSG Members

**Performance Development Framework Vision for the
Customs and Taxation Profession
(2016-2020)**

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Taxation and
Customs Union

Beyond the Dublin Strategy and Dublin Initiative

Beyond the individual components of the Dublin Strategy and the Dublin Initiative, there are two key recommendations to add in this paper.

- The first one is to encompass all components of the Dublin Strategy and the Dublin Initiative into an overall **Learning Management Environment**.
- The second one is to support this initiative with a **stronger Programme Management Function**.

Currently, there is a lack of strong programme management (possibly due to lack of resources), which is blocking the full potential of each of the individual components. By building a comprehensive Learning Management Environment, combined with stronger programme management, the full benefits of the Dublin Strategy and the Dublin Initiative can be achieved.

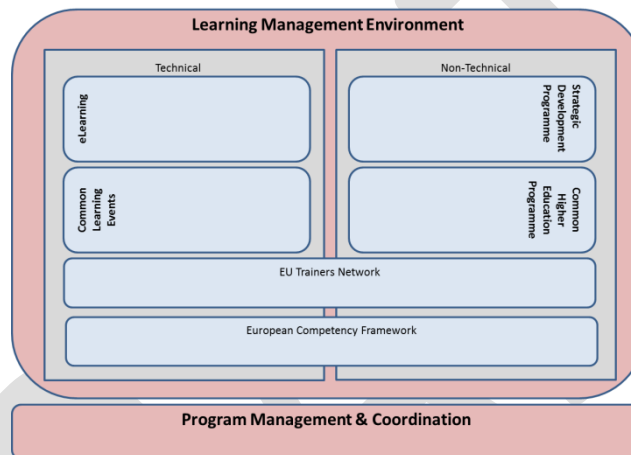


Figure 1: Create a Learning Management Environment with stronger Programme Management

1. Learning Management Environment

At the very heart of this vision is to have a holistic coordinated Learning Management Environment in place. A coordinated Learning Management Environment at EU level will ensure that the European Commission can support the Member States to implement a collective approach towards training initiatives for learning and development. This does not mean having a system to host, store and operate all eLearning content that is driven by the European Commission. It means that individual institutions across Europe would drive the implementation, supported by a **European-wide infrastructure**. This European-wide infrastructure encompasses both the technical and non-technical elements of both the Dublin Strategy and the Dublin Initiative.

From this perspective, the Coordinated Learning Environment could take the form of an **EU Learning Portal** that provides a 'one-stop-shop' functionality. It will promote and optimise learning and development initiatives across the EU. Although in practice the EU Learning Portal could serve a number of purposes, one of its most valuable functions is that it could host a **Learning Management System (LMS)**. This LMS would provide a clear overview on the learning content and learning programmes that are currently available both at an EU level and at a regional level.

Such a Learning Management System would significantly clarify the overall EU training landscape. It would enable the parties involved in individual learning and development

initiatives to collaborate better. It would provide a clear overview of what training programmes are available in the EU market and bring them together under the umbrella of a single EU Learning Management System without questioning the autonomy of the programmes in any way.

The EU Learning Management System would cover the following elements:

- **Learning Content Management** – How will the content be managed under the banner of the Coordinated Learning Environment, in order to ensure that the value is maximised?
- **Learning Content Distribution** – How, when and to whom will content be delivered?
- **Learning Content Creation** – Which content needs to be created? What are the drivers for the content requirements?
- **Learning Target Audience Engagement** – How to ensure that the desired outcomes of training initiatives are achieved coherently across the EU? How can similar programmes be compared? How can the value of each programme be communicated to potential participants in an objective and transparent manner? How can participants be engaged during the learning activity? How can they share feedback on their learning experience afterwards?

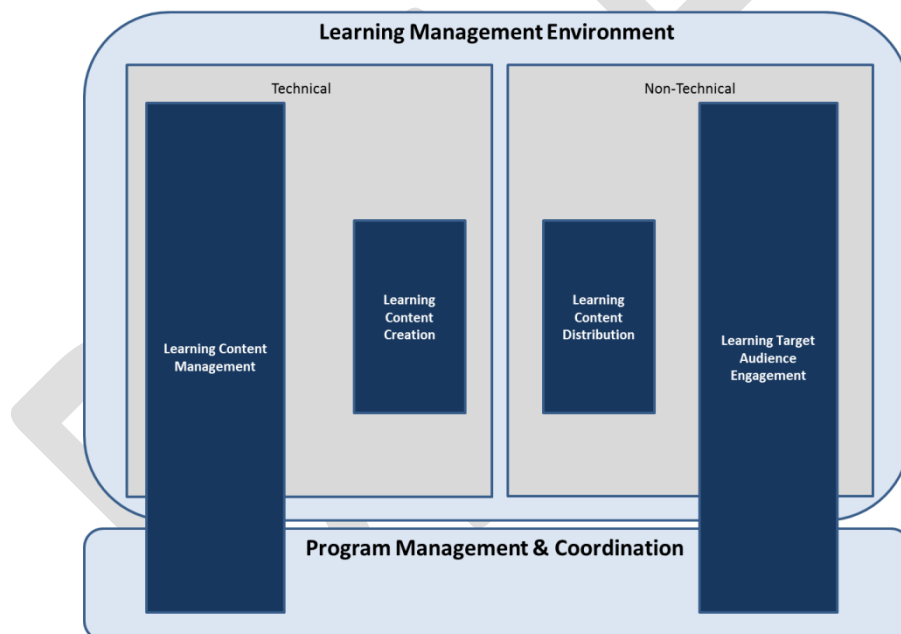


Figure 2: A view on the coordinated activities that the Learning Management Environment would support

1.1. Learning Content Management

This section will dive into the various types of content that can and should be managed under the banner of the Learning Management Environment to maximise its value. All of this content can be linked back to the EU Customs Competency Framework. In practice, the Learning Content Management element of the EU LMS will take the form of an **EU Learning Content Register** that provides a clear overview of all learning and development initiatives that are aligned with the EU Customs Competency Framework and thereby allows the target audience to leverage all existing learning and development initiatives. These include:

- **eLearning modules:** These cover both those at European Commission level and those at regional and Member State level;
- **Public Sector Training:** All classroom and other blended learning training programmes within the Public sector;
- **Private Sector Training:** All training programmes offered by the private sector.

Finally, with the development of this EU Learning Content Register, the content offered by the various training programmes in the EU could be linked to the EU Trainer Network programme, thereby creating and maintaining a list of registered EU trainers and experts for each specific domain in Customs.

An immediate action to kick-start this initiative would be to look at the wealth of existing learning content that is currently provided by the European Commission (DG TAXUD) via TACTIC. A mapping between this content and the learning topics and learning outcomes would provide a comprehensive analysis to identify where the current gaps are, in terms of the coverage of learning topics and outcomes. This analysis could then be extended towards the learning materials that are currently available at the national level. The purpose of which is not only to identify gaps, but also to identify where learning material is already available to maximise its reuse.

1.2. Learning Content Creation

Regarding content development, there is a significant number of advancements in legislative changes and technology that can change the way that Customs and Taxation Administrations operate. Customs and Taxation professionals need to understand the impact these fast evolving changes will have on how they operate.

The following is a non-comprehensive list of legislative and technology areas that will influence how Customs and Taxation professionals will operate in their day-to-day roles, in the near future. As a result, these topics should be seriously considered for their impact on the training and development requirements for professionals in Customs and Taxation in the coming years. In particular, when progressing the eLearning, Strategic Development Programme, Common Learning Events and Common Higher Education Programme initiatives, the following should be considered:

Union Customs Code:

- What are the key topics in the Union Customs Code and its Delegated Acts and Implementing Acts that will require specific learning content created?

Emerging technologies:

- Will there be new legislation and operational measures that Customs officers and Taxation officials will need training for, in emerging technologies such as Drones, 3D printing and Big Data concerns?

Evolving safety & security concerns:

- Will Customs and Taxation professionals need special training to keep up to date with the continuously evolving safety and security concerns? What is the best way to deliver these trainings so that they reach the target audience in time?

Privacy and data issues:

- With the upswing of cloud and single window applications, actively managing data access (who can see what) becomes ever more important, what is the best way to deliver the required training to Customs and Taxation officials in relation to the importance of handling data?

When considering the content and topics to cover, there needs to be close and systematic dialogue between the training and policy units. This will ensure that the Learning Content requirements are in line with, and in support of the overall policy objectives.

1.3. Learning Content Distribution

As digital is becoming the 'new way of doing business', it is quite imperative that the distribution of learning should leverage the benefits that these digital technologies can support. This pertains to such trends as the use of **virtual classroom trainings** and making eLearning content available on **mobile platforms**. Making the learning content available online and via mobile platforms (e.g. a mobile version of the PICS website) will allow participants to access the training more conveniently. It means that they can access the content as they need it and when they need it, thereby maximising the potential target audience. **Podcasts** should also be considered as a distribution method. They are less time-consuming; they can be designed to be more engaging and can generally reach a wider audience than a standard e-Learning module.

Another way of distributing the learning content is via the continued use of **Common Learning Events**. As these events serve as a networking opportunity, they will only strengthen collaboration between Member States. In time, these events could also be extended to external experts from Trade and Private Sector, from which, Member States and the wider Customs professional network can definitely benefit.

Learning content is not restricted only to content of training courses. It also includes experience-sharing and collaboration. Any activity that relates to the enhancement of the competencies of Customs professionals is considered learning content. Given the limitations of PICS, and following the recommendation to consider its scope of functionality, tools that are more sophisticated should be investigated to serve as the key **collaboration** platform. What this means in practice is that the overall collaboration platform should evolve to ensure that **convenient and effective collaboration** between Member States is made possible.

A continued effort for the **Train the Trainer Events** is also required, where staff involved in training delivery can share their knowledge and skills to harmonise training delivery across the EU. These events could be linked to the EU Trainers Network initiative, to expand the list of EU trainers and experts available to the Member States.

1.4. Learning Target Audience Engagement

In order to achieve the desired outcomes of training initiatives, the programme must reach an optimal level of engagement. For example, this would include the desired outcome of coherent and consistent implementation of an EU aligned Customs Competency Framework across the Union. Although not directly linked to an existing activity under the Dublin Strategy or Dublin Initiative, it forms part of Programme Management and Coordination stream to drive participation and progress.

Engagement of the target audience of the training activities can be achieved via **real time access** from different locations to the training material, as explained in the Learning Content Distribution sub-section above. Engagement can also be achieved by increasing the **level of interactivity** within the training programmes and ensuring that the participants are actively participating during the training. After participation, the training participants should be able to provide feedback in relation to the content and distribution method of the training programmes. Engagement can also be achieved prior to the actual learning activity, by providing the employees with an opportunity to **compare similar programmes**. This will promote engagement and increase the quality of the content that is supplied by the training providers.

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The target audience engagement includes a continuation of the EU Competency Framework implementation support as well as support to the implementation of competency-driven processes. This will allow employees to have a clear understanding of required competencies through all HR processes within a Customs and Taxation Administration.

2. Programme Management and Coordination

Although there is progress being made in some of the projects that fall under the Dublin Strategy and limited progress under the Dublin Initiative, there is a lack of overall coordination. As a result, the benefits and lessons learned from each project are not being leveraged. There is lack of an end-to-end coordinated view between the projects, the dependencies and the overall progress being made in each area.

To tackle this, a strong recommendation is to have a **centralised programme management function** in place that has the responsibility to report progress on each of the projects. This reporting is not only internally within the European Commission (DG TAXUD) but openly and transparently via a platform such as PICS, or indeed, via the Learning Management Environment in the future.

3. Additional Elements to Build Upon

In addition to the individual projects that have already been discussed in this vision paper, this section will look at some additional elements that can be considered either as standalone initiatives, or 'add-ons' to existing projects. The diagram below shows how these proposed elements fit into the framework of the existing projects.

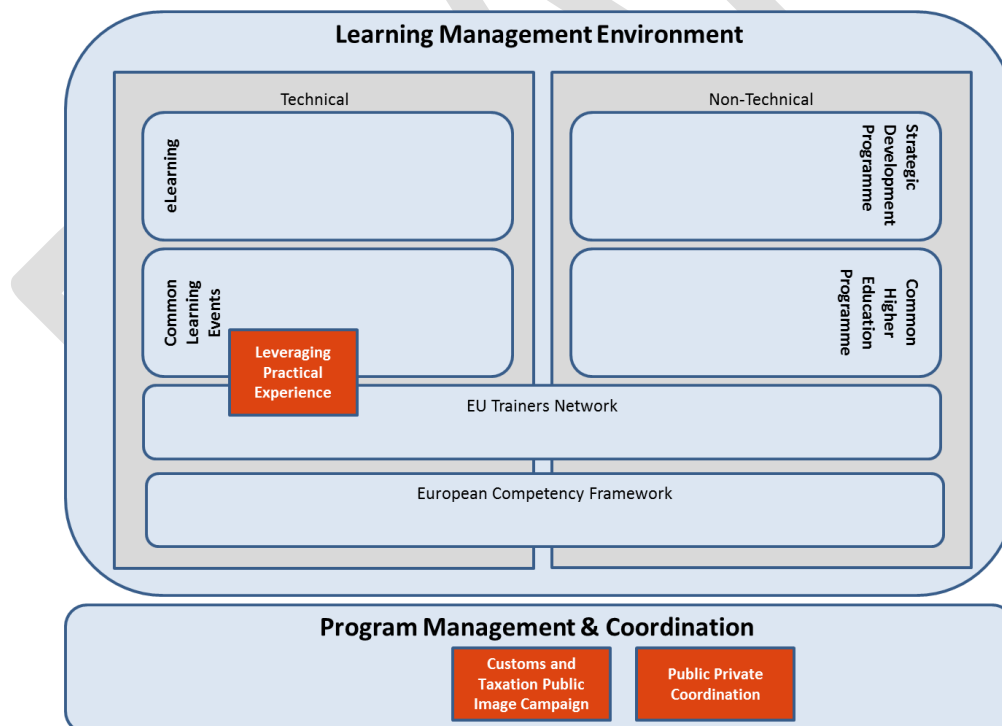


Figure 3: Additional Components to the Dublin Strategy and Dublin Taxation initiatives

3.1. Leveraging Practical Experience

This section deals with the elements of building practical experience that cannot be obtained through formal learning initiatives or from books and other documented materials. This practical experience is at the core of the development of professionals in the field. It is crucial that methods and tools are developed through which the accumulation of practical experience can be further leveraged. This will optimise the sharing of this experience at the European level. Having an EU Competency Framework already in place will enable professionals to do this, using a competency-based approach. It also builds directly on the Common Learning Events Programme and the EU Trainers Network initiative.

Examples of such EU initiatives to further leverage and optimise the accumulation of practical experience within the world of Customs include but are not limited to the following:

- Erasmus-Style Resource Exchange of Customs Officers;
- Exchange of ideas via PICS and provide peer feedback in focussed communities of practice;
- Share best practices, outcomes of journeys/experiences for various programmes between Member States;
- Create more comprehensive and engaging profiles on PICS and apply concepts from widely-used tools such as *LinkedIn*;
- Assisting Member States to recognise and certify practical Customs experience.

3.2. Public Private Coordination

Public Private Coordination is a topic that deals with the cooperation between government and/or an institution with one or more private companies. In the Dublin Strategy, it was stated as a guiding concept to use Public Private Partnerships (PPP) extensively. In particular, in the case of provision of education programmes where cooperation is expected with education institutions, Member States and businesses, who will be central to the delivery of the educational programmes. So far, this level of coordination has started in relation to the EC Certificate of Recognition pilot that is ongoing with the Rotterdam School of Management and the University of Münster.

This level of Public Private Coordination should be considered to perform some of the actions related to this vision in the coming years. It would enable Member States to harness the expertise and efficiencies that private sector can bring to the delivery and development of training. In order to deliver cost-effective training that is relevant and stays ahead of the market, a new partnership model that enables Member States to proactively leverage industry experience is needed.

This opens an opportunity for novel ways to fund development of eLearning content for already stretched administrations. Customs and Taxation Administrations need to consider working with manufacturers, supply chain partners, port authorities and private training providers, other government agencies and other Member States to spread the cost of the content development. The target participants would be any organisation that would have interest and motivation to share ideas, initially to spread cost but with the ultimate goal to raise the quality of services and interactions in both Customs and Taxation. This is something that should be considered under the umbrella of Programme Management and Coordination.

In order to make this concept operational and to find the right mechanism to harvest the cost savings, and raise engagement levels of the private sector, a pilot project should be launched. The overall project should be conducted in two phases:

- Firstly, an investigation into the possibilities of Public Private Coordination, and to which projects it would specifically apply should be kicked off. This would also include exploring the different concepts of cooperation projects, and designing the processes and documenting how it would work.
- Secondly, a pilot project where a full Public Private Coordination initiative and its associated processes and governance are tested should be launched. This project would then test the expected benefits that Public Private Coordination projects would reap.

3.3. Customs and Taxation Publicity Campaigns

Customs and Taxation Administrations have an historical image of being purely an enforcement function in government. Transforming this image into a more positive light will raise awareness of the value and the contribution that the profession makes towards a country's economic prosperity. A significant part of society has an outdated perception of Customs and Taxation Administrations and the role that the administrations play, at both national and European level. As a result, it would be interesting to engage in initiatives to correct this perception with the public. This initiative is about getting the right talent into the profession. Although it is not explicitly mentioned in the Dublin Strategy and Dublin Initiative, it is an important action, which needs to be taken.

Examples of such initiatives include but are not limited to the following:

- **To the public** – Campaigns focusing on the value that Customs delivers to the community in terms of safety and security. Achievements should be publicised to show how they positively affect society. A similar approach can be applied to Taxation focussing on the downstream value that revenues collected bring.
- **To the Trade** – Campaigns to put the role of Customs in the overall supply chain in a positive light. Put more focus on what Customs can mean for Trade and on its Trade enabling initiatives.
- **At an academic level** – Push the inclusion of Customs content into mainstream university courses. This helps to create an increased awareness of what Customs is about to society and can help to attract younger people to join the Customs profession.