



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Digital delivery of Customs and Taxation policies
Processes & data, customer relationship and planning

taxud.b.1
Brussels, 13.12.2019

ANNEX 6

MASP-C Rev. 2019 v1.1

Change Log

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1. PURPOSE OF THIS DOCUMENT

The Change Control document is intended to record the revisions to the content of DG TAXUD's Multi-Annual Strategic Plan for Customs (MASP-C). It provides guidance and reference material to assist the reader in understanding the main changes and amendments (transformations) that took place in view of the MASP-C review. MASP Rev. 2017 is used as the reference point for plotting transformations for this revision.

The Annex was created to answer the need for a change tracking mechanism triggered by adopting the vision of a 'coherent approach' on Project Fiches. It lists significant enhancements and transformations that are identified and implemented during the process of the MASP-C's regular revision. Section 4 of the document describes the MASP-C review cycle.

2. TOWARDS A COHERENT APPROACH

Within the MASP-C Rev. 2019, the approach has been maintained to keep a clear cohesion. Three new Project Fiches are introduced (1.17, 1.18 and 2.13) and two Project Fiches have been deleted (3.4 and 4.11). More details are outlined in chapter 2.3 *Transformation* and 2.4 *Overview of project fiches contained in Annex 2*.

The Author's Positions resulting from the External Review are implemented and have been reviewed by the responsible Business Managers.

2.1. OVERVIEW OF TRANSFORMATIONS

The scope of transformations and changes is limited to significant alterations contained in MASP-C Rev. 2019 as compared to the MASP Rev. 2017.

This document seeks to provide information on such transformations on both the level of MASP-C documents and that of individual Project Fiches contained in Annex 2. Significant alterations are understood to be:

- Transformations of **MASP-C documents**, i.e. highlights of changes applicable to the various documents that make up the MASP-C Rev. 2019. In particular, these changes apply to the following:
 - **Updates of documents**, such as:
 - Revisions of the Main Body document;
 - Revisions to the content of the MASP-C Annexes.
 - **Insertions** of additional text to the MASP-C Annexes.
- Transformations of **MASP-C Annex 2 Project Fiches**, i.e. highlights of changes related to the individual Project Fiches contained in MASP-C Annex 2. These changes concern both the structural aspect of Project Fiches and their content. These transformations include:
 - **Updates** of MASP-C Annex 2 Project Fiches: revisions to reflect project progress and performance (actual versus planned activities);
 - **Deletions** of Project Fiches contained in MASP-C Annex 2 due to the fact that the system is already operational;
 - **Insertions** of additional MASP-C Annex 2 fiches as a result of the initiation of new projects.

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

2.2. TRANSFORMATIONS OF MASP-C DOCUMENTS

The following table highlights significant modifications to the content of the MASP-C documents following the 2019 revision:

Document	Transformations
Main Body	<p>Updates:</p> <ul style="list-style-type: none"> • Alignment with the 2019 UCC Work Programme (UCC WP) revision and recent developments following the political agreement on Article 278 of the UCC (section 1.2); • Elaboration of plans to improve the delivery model of the e-Customs architecture (section 1.4); • Update on the General Data Protection Regulation (section 2.1.2); • Introduction to the VAT e-Commerce package (section 3); • New activities related to the IT strategic framework (section 7); • New activities related to IT business continuity management (section 9); • Recent updates related to the UCC eLearning Programme (section 10); • Updates on the Customs Union Performance (CUP) in view of monitoring the implementation of the UCC and MASP-C projects (sections 12); • Editing and alignment throughout the sections.
Annex 1 – Planning	<p>Updates: Adaptations to reflect the changes made in the project planning schedule of Annex 2.</p>
Annex 2 – Consolidated Project Fiches	<p>Updates: The content and planning of Project Fiches was updated based on the actual state of play going beyond 2020 in line with the key milestones and the dates of deployment reflected in the UCC WP draft working version 8.00 published in October 2019.</p> <p>Deletions: The following project fiches have been deleted due to a shift in policy focus (fiche 3.4) and the start of operational activities (fiche 4.11):</p> <ul style="list-style-type: none"> • 3.4 Exchange of TIR movement data via SPEED2 to Republic of Moldova and Ukraine • 4.11 Conformance Testing Application (CTA) <p>Insertions: New project fiches have been inserted for:</p> <ul style="list-style-type: none"> • 1.17 e-Commerce & CP 42/63 • 1.18 Import of Cultural Goods • 2.13 European Maritime Single Window environment (EMSWe) in relation to customs systems

	<p>Reordered: Two project fiches were moved from Group 2 to Group 1 and renumbered accordingly per below:</p> <ul style="list-style-type: none"> • 2.8 UCC ICS2 for strengthening the Security of the Supply Chain at Entry → 1.19 UCC Import Control System 2 (ICS2) • 2.7 UCC Surveillance → 1.20 UCC Surveillance 3 <p>‘On hold’: Two project fiches were placed on hold pending the integration of other potential developments in the respective policy areas:</p> <ul style="list-style-type: none"> • 3.5 EU-CH EXS data exchange for indirect exports from Switzerland • 3.6 EU-RU ‘Green Corridor’ pilot project <p>‘Reinstated’: Project Fiche 4.9 <i>Business Continuity</i> was deleted during MASP Rev. 2017 and reinstated as 4.9 <i>IT Business Continuity</i> during the current MASP-C revision to cover the IT Business Continuity Management System (IT BCMS) revamping project.</p> <p>Three project fiches were enhanced with additional information:</p> <ul style="list-style-type: none"> • Project fiche 4.1 <i>National Systems Implementation by IT Collaboration Projects</i> has been updated to include recent activities related to the implementation of national systems through the support of IT collaboration projects. • Project fiche 4.9 <i>High availability DG TAXUD operational capabilities</i> establishes a new SLA category for 'best effort' type of support for non-critical systems. • Project fiche 2.12 <i>UCC Proof of Union Status (PoUS)</i> reflects two planning phases: 1) Implementation of the electronic T2L(F) document with all necessary functionalities, and 2) Implementation of the electronic Customs Goods Manifest (CGM), including the information exchange with the European Maritime Single Window environment.
Annex 3 – Governance Scheme for the Implementation of the MASP-C and its related Electronic Customs Projects	Updates: Minor editing.
Annex 4 – EU Customs Business Process Modelling Policy	Updates: Minor editing and update on plans to improve the delivery model of the e-Customs architecture.

Annex 5 – IT Strategy	<p>Updates: Minor editing and adaptation to current developments.</p> <p>Insertions: Section 2 DG TAXUD SOA Architecture Overview, including the following subsections:</p> <ul style="list-style-type: none"> 2.1 CCN2(ng) 2.2 SPEED2(ng) 2.3 Centrally Deployed Centrally Operated (CDCO) 2.4 Shared Services (SSV)
Annex 6 – Change Log	<p>Updates: Adaptations to reflect changes from MASP Rev. 2017.</p>

Table 2-1 - Transformations of MASP-C documents

2.3. TRANSFORMATIONS OF MASP-C ANNEX 2 PROJECT FICHES

This section provides high-level information on the transformations of Project Fiches contained in Annex 2. The table below lists clusters resulting from the application of a coherent approach and stand-alone fiches, references to MASP Rev. 2017 fiches and it outlines transformations applied to those fiches.

Note: fiches marked as 'Deleted' are kept as placeholders.

MASP Revision 2017 reference fiche	Action	Cluster (part of)	Transposition Rev. 17 to Rev. 2019	Fiche in MASP-C Revision 2019
1.2 UCC Customs Decisions	Updated	No	N/A	1.2 UCC Customs Decisions system
1.4 UCC BTI	Updated	No	N/A	1.4 UCC BTI
1.5 UCC AEO and impacts of MRA	Updated	Yes	N/A	1.5 UCC AEO and impacts of MRA
1.6 UCC Automated Export System (AES)	Updated	Yes	N/A	1.6 UCC Automated Export System (AES)
1.7 UCC Transit System including NCTS	Updated	Yes	N/A	1.7 UCC Transit System including NCTS
1.11 UCC Registered Exporter System (REX)	Updated	No	N/A	1.11 UCC Registered Exporter System (REX)
1.12 COPIS	Updated	No	N/A	1.12 COPIS
1.13 EU Single Window environment for customs	Updated	No	N/A	1.13 EU Single Window environment for customs
1.14 Classification Information System (CLASS)	Updated	No	N/A	1.14 Classification Information System (CLASS)
1.15 UCC Economic Operators Registration and Identification subsystem 2 (EORI2)	Updated	No	N/A	1.15 UCC Economic Operators Registration and Identification subsystem 2 (EORI2)
1.16 CRMS2	Updated	No	N/A	1.16 CRMS2
N/A	Inserted	No	New	1.17 e-Commerce & CP 42/63
N/A	Inserted	No	New	1.18 Import of Cultural Goods

MASP Revision 2017 reference fiche	Action	Cluster (part of)	Transposition Rev. 17 to Rev. 2019	Fiche in MASP-C Revision 2019
2.8 ICS2 for strengthening the Security of the Supply Chain at Entry	Moved to Group 1/ updated	No	N/A	1.19 UCC - Customs pre-arrival security and safety (ICS2 Import Control System 2)
2.7 UCC Surveillance 3	Moved to Group 1/ updated	No	N/A	1.20 UCC Surveillance 3
2.1 UCC Notification of Arrival, Presentation Notification and Temporary Storage	Updated	No	N/A	2.1 UCC Notification of Arrival, Presentation Notification and Temporary Storage
2.5 UCC Guarantee Management (GUM)	Updated	No	N/A	2.5 UCC Guarantee Management (GUM)
2.6 UCC Special Procedures	Updated	Yes	N/A	2.6 UCC Special Procedures
2.7 Surveillance 3	Updated	No	N/A	2.7 UCC Surveillance 3
2.10 Adjustments of the existing import applications under the UCC	Updated	Yes	N/A	2.10 Adjustments of the existing import applications under the UCC
2.11 Customs Union Performance - Management Information System (CUP-MIS)	Updated	No	N/A	2.11 Customs Union Performance - Management Information System (CUP-MIS)
2.12 UCC Proof of Union Status (PoUS)	Updated	No	N/A	2.12 UCC Proof of Union Status (PoUS)
N/A	Inserted	No	New	2.13 European Maritime Single Window environment (EMSWe) in relation to customs systems
3.1 EU Implementation of UNECE eTIR System	Updated	No	N/A	3.1 EU Implementation of UNECE eTIR System
3.2 EU Implementation of the eATA Carnet Project	Updated	No	N/A	3.2 eATA Carnet Project
3.3 Smart and Secure Trade Lanes (SSTL)	Updated	No	N/A	3.3 Smart and Secure Trade Lanes (SSTL)

MASP Revision 2017 reference fiche	Action	Cluster (part of)	Transposition Rev. 17 to Rev. 2019	Fiche in MASP-C Revision 2019
3.4 Exchange of TIR movement data via SPEED2 to Republic of Moldova and Ukraine	Deleted	No	N/A	N/A
3.5 EU-CH EXS data exchange for indirect exports from Switzerland	On hold	No	N/A	3.5 EU-CH EXS data exchange for indirect exports from Switzerland
3.6 EU-RU ' <i>Green Corridor</i> ' pilot project	On hold	No	N/A	3.6 EU-RU ' <i>Green Corridor</i> ' pilot project
4.1 National Core Systems Implementation by Collaborating Projects	Updated	No	N/A	4.1 National Systems Implementation by IT Collaboration Projects
4.5 CCN2	Updated	No	N/A	4.5 CCN2
4.6 UCC Uniform user management and digital signatures – UUM&DS (Direct Trader Access to EIS)	Updated	No	N/A	4.6 UCC Uniform user management and digital signatures – UUM&DS (Direct Trader Access to EIS)
4.7 High availability DG TAXUD operational capabilities	Updated	No	N/A	4.7 High availability DG TAXUD operational capabilities
4.8 Maintenance and updates of operational IT systems	Updated	No	N/A	4.8 Maintenance and updates of operational IT systems
4.9 Business Continuity (DELETED)	Reinstated	No	N/A	4.9 IT Business Continuity (Reinstated)
4.11 Conformance Testing Application (CTA)	Deleted	No	N/A	N/A

Table 2-2 – Transformation of MASP-C Project Fiches

2.4. OVERVIEW OF PROJECT FICHES CONTAINED IN ANNEX 2

The structural and content-related transformations that took place in MASP-C Rev. 2019 can be visualised as follows:

MASP Rev. 2017	MASP-C Rev. 2019
Group 1: Customs European Information Systems	Group 1: Customs European Information Systems
1.2 UCC Customs Decisions	1.2 UCC Customs Decisions System
1.4 UCC BTI	1.4 UCC BTI
1.5 UCC AEO and impacts of MRA	1.5 UCC AEO and impacts of MRA
1.6 UCC Automated Export System (AES)	1.6 UCC Automated Export System (AES)
1.7 UCC Transit System including NCTS	1.7 UCC Transit System including NCTS
1.11 UCC Registered Exporter System (REX)	1.11 UCC Registered Exporter System (REX)
1.12 COPIS	1.12 COPIS
1.13 EU Single Window environment for customs	1.13 EU Single Window environment for customs
1.14 Classification Information System (CLASS)	1.14 Classification Information System (CLASS)
1.15 UCC Economic Operators Registration And Identification subsystem 2 (EORIS2)	1.15 UCC Economic Operators Registration And Identification subsystem 2 (EORIS2)
1.16 CRMS2 [New]	1.16 CRMS2
	1.17 E-Commerce & CP 42/63 [New]
	1.18 Import of Cultural Goods [New]
	1.19 UCC Import Control System 2 (ICS2)
	1.20 UCC Surveillance 3
Group 2: Customs European initiatives needing further study and agreement	Group 2: Customs European initiatives needing further study and agreement
2.1 UCC Notification of Arrival, Presentation Notification And Temporary Storage	2.1 UCC Notification of Arrival, Presentation Notification And Temporary Storage
2.5 UCC Guarantee Management (GUM)	2.5 UCC Guarantee Management (GUM)
2.6 UCC Special Procedures	[Moved to Group 1 as Fiche 1.20]
2.8 UCC ICS2 for strengthening the Security of the Supply Chain at Entry	[Moved to Group 1 as Fiche 1.19]
2.10 Adjustments of the existing import applications under the UCC	2.10 Adjustments of the existing import applications under the UCC
2.11 Customs Union Performance - Management Information System (CUP-MIS)	2.11 Customs Union Performance - Management Information System (CUP-MIS)
2.12 UCC Proof Of Union Status (PoUS)	2.12 UCC Proof Of Union Status (PoUS)
	2.13 European Maritime Single Window environment (EMSWe) in relation to customs systems [New]
Group 3: Customs International Information Systems	Group 3: Customs International Information Systems
3.1 EU Implementation of UNECE eTIR System	3.1 EU Implementation of UNECE eTIR System
3.2 EU Implementation of the eATA Carnet Project	3.2 eATA Carnet Project
3.3 Smart and Secure Trade Lanes (SSTL)	3.3 Smart and Secure Trade Lanes (SSTL)
3.4 Exchange of TIR movement data via SPEED2 to Republic of Moldova and Ukraine	3.4 Exchange of TIR movement data via SPEED2 to Republic of Moldova and Ukraine [Deleted]
3.5 EU-CH EXS data exchange for indirect exports from Switzerland	3.5 EU-CH EXS data exchange for indirect exports from Switzerland [On hold]
3.6 EU-RU 'Green Corridor' pilot project	3.6 EU-RU 'Green Corridor' pilot project [On hold]
Group 4: Customs cooperation initiatives and technological developments to facilitate Customs EIS	Group 4: Customs IT cooperation initiatives and technological developments to facilitate Customs EIS
4.1 National Core Systems Implementation by Collaborating Projects	4.1 National Systems Implementation by IT Collaboration Projects
4.4 Single Electronic Access Point (SEAP) [Deleted]	
4.5 CCN2	4.5 CCN2
4.6 UCC Uniform user management & digital signatures - UUM&DS (Direct trader access to EIS)	4.6 UCC Uniform user management & digital signatures - UUM&DS (Direct trader access to EIS)
4.7 High availability DG TAXUD operational capabilities	4.7 High availability DG TAXUD operational capabilities
4.8 Maintenance and updates of operational IT systems	4.8 Maintenance and updates of operational IT systems
4.9 IT Business Continuity [Deleted]	4.9 IT Business Continuity [Reinstated]
4.10 Common Services / Reference Data 2 (CS/RD2) [Deleted]	
4.11 Conformance Testing Application (CTA)	4.11 Conformance Testing Application (CTA) [Deleted]

The table below documents the changes made during the MASP Rev. 2017.

MASP Rev. 2016	MASP Rev. 2017
Group 1: Customs European Information Systems	Group 1: Customs European Information Systems
1.2 UCC Customs Decisions	1.2 UCC Customs Decisions
1.4 UCC BTI	1.4 UCC BTI
1.5 UCC AEO and impacts of MRA	1.5 UCC AEO and impacts of MRA
1.6 UCC Automated Export System (AES)	1.6 UCC Automated Export System (AES)
1.7 UCC Transit System including NCTS	1.7 UCC Transit System including NCTS
1.11 Registered Exporter System (REX)	1.11 UCC Registered Exporter System (REX)
1.12 COPIS	1.12 COPIS
1.13 EU Single Window program	1.13 EU Single Window environment for customs
1.14 Classification Information System (CLASS)	1.14 Classification Information System (CLASS)
1.15 UCC Economic Operators Registration and Identification subsystem 2 (EOR12)	1.15 UCC Economic Operators Registration and Identification subsystem 2 (EOR12)
	1.16 CRMS2 [NEW]
Group 2: Customs European initiatives needing further study and agreement	Group 2: Customs European initiatives needing further study and agreement
2.1 UCC Notification of Arrival, Presentation Notification and Temporary Storage	2.1 UCC Notification of Arrival, Presentation Notification and Temporary Storage
2.5 UCC Guarantee Management (GUM)	2.5 UCC Guarantee Management (GUM)
2.6 UCC Special Procedures	2.6 UCC Special Procedures
2.7 Surveillance 3	2.7 UCC Surveillance 3
2.8 UCC-related changes to ICS for strengthening the Security of the Supply Chain at Entry (Objectives 1 and 2 of customs risk management strategy - data quality and data availability)	2.8 UCC ICS2 for strengthening the Security of the Supply Chain at Entry
2.10 Adjustments of the existing import applications under the UCC	2.10 Adjustments of the existing import applications under the UCC
2.11 Customs Union Performance - Management Information System (CUP-MIS)	2.11 Customs Union Performance - Management Information System (CUP-MIS)
2.12 UCC Proof of Union Status (PoUS)	2.12 UCC Proof of Union Status (PoUS)
Group 3: Customs International Information Systems	Group 3: Customs International Information Systems
3.1 EU Implementation of UNECE eTIR System	3.1 EU Implementation of UNECE eTIR System
3.2 EU Implementation of the eATA Carnet Project	3.2 EU Implementation of the eATA Carnet Project
3.3 Smart and Secure Trade Lanes (SSTL)	3.3 Smart and Secure Trade Lanes (SSTL)
3.4 Exchange of TIR movement data via SPEED2 to Republic of Moldova and Ukraine	3.4 Exchange of TIR movement data via SPEED2 to Republic of Moldova and Ukraine
3.5 EU-CH EXS data exchange for indirect exports from Switzerland	3.5 EU-CH EXS data exchange for indirect exports from Switzerland
	3.6 EU-Russia 'Green Corridor' pilot project
Group 4: Customs cooperation initiatives and technological developments to facilitate Customs EIS	Group 4: Customs cooperation initiatives and technological developments to facilitate Customs EIS
4.1 National Core Systems Implementation by Collaborating Projects	4.1 National Core Systems Implementation by Collaborating Projects
4.4 Single Electronic Access Point (SEAP)	4.4 Single Electronic Access Point (SEAP) [DELETED]
4.5 CCN2	4.5 CCN2
4.6 Uniform user management and digital signatures – UUM&DS (Direct trader access to EIS)	4.6 Uniform user management and digital signatures - UUM&DS (Direct trader access to EIS)
4.7 High availability DG TAXUD operational capabilities	4.7 High availability DG TAXUD operational capabilities
4.8 Maintenance and updates of operational IT systems	4.8 Maintenance and updates of operational IT systems
4.9 Business Continuity	4.9 Business Continuity [DELETED]
4.10 Common Services / Reference Data 2 (CS/RD2)	4.10 Common Services / Reference Data 2 (CS/RD2) [DELETED]
4.11 Conformance Testing Application (CTA)	4.11 Conformance Testing Application (CTA)

Figure 2-1 – Overview of Project Fiches contained in MASP-C

3. REPRESENTATION OF UCC WP PROJECTS IN MASP-C REV. 2019

The following table indicates how MASP-C Rev. 2019 Project Fiches correspond with projects listed in the UCC WP based on the draft working version 8.00 produced in October 2019.

UCC WP project in MASP-C Rev. 2019	UCC WP (EU) 2019/XXX, section II: The work programme (for the Union Customs Code)
1.2 UCC Customs Decisions system	3. UCC Customs Decisions
1.4 UCC BTI	2. UCC Binding Tariff Information (BTI)
1.5 UCC AEO and impacts of MRA	5. UCC Authorised Economic Operators (AEO) upgrade
1.6 UCC Automated Export System (AES)	10. UCC Automated Export System (AES)
1.7 UCC Transit System including NCTS	9. UCC New Computerised Transit System (NCTS) upgrade
1.11 UCC Registered Exporter System (REX)	1. UCC Registered Exporter System (REX)
1.15 UCC Economic Operators Registration and Identification subsystem 2 (EORI2)	6. UCC Economic Operator Registration and Identification System upgrade (EORI2)
1.19 UCC Import Control System 2 (ICS2)	17. UCC Import Control System 2 (ICS2)
1.20 UCC Surveillance 3	7. UCC Surveillance 3
2.1 UCC Notification of Arrival, Presentation Notification and Temporary Storage	13. UCC Notification of Arrival, Presentation Notification and Temporary Storage
2.5 UCC Guarantee Management (GUM)	16. UCC Guarantee Management (GUM)
2.6 UCC Special Procedures	11. UCC Information Sheets (INF) for Special Procedures
	12. UCC Special Procedures
2.10 Adjustments of the existing import applications under the UCC	14. UCC National Import Systems upgrade
	15. UCC Centralised Clearance for Import (CCI)
2.12 UCC Proof of Union Status (PoUS)	8. UCC Proof of Union Status (PoUS)
4.6 UCC Uniform user management and digital signatures - UUM&DS (Direct Trader Access to EIS)	4. Direct Trader Access to the European Information Systems (Uniform User Management & Digital Signature)

Table 3-1 - Listing of UCC WP projects in MASP-C

4. REGULAR REVIEW OF THE MASP-C

A regular review of the MASP-C is an important means to ensure the quality and internal and external validity of this document. The review process aids in reaching MASP-C's objectives (see MASP-C Main Body), as a planned and tightly executed deliverable creation and acceptance lifecycle allows for a consistent structured verification of the document's contents. Furthermore, the acceptance of deliverables represents a very important aspect of governance and project management. In order to assure quality objectives, the review process therefore lends from proven TEMPO Deliverable Lifecycle best practices.

This approach is of critical importance in the context of EIS, as MASP-C is made available to both internal and external stakeholders, as well as the general public. In order to allow for a comprehensive and correct assessment of the document, MASP-C is reviewed both internally, by DG TAXUD, and externally, by Member States and the Trade Contact Group (TCG). Inclusion of this external context is of specific importance to the alignment of MASP-C with the numerous systems and product lifecycles it describes. Through the review of MASP-C, expectations by Member States as well as the European Commission can be shared and a common understanding is provided.

The need for such an approach is further strengthened by the nature of the MASP-C itself. MASP-C is a management and planning tool for electronic customs initiatives (see MASP-C Main Body). The nature of the document implies that MASP-C's framework and the milestones are maintained through the regular review, in order to augment management and operational effectiveness of the projects and related activities contained in the MASP-C.

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

- Best practices relevant to the MASP-C, verification of technical content (compliance with stakeholder's expectation of related functionality, reliability, consistency, traceability, maintainability, level of detail in line with the state-of-play of projects' milestones and backdrop (see MASP-C Annex 1 and 2) and frameworks it describes (see MASP-C Main Body and the other Annexes);
- Compliance against DG TAXUD IT architecture, strategy and vision;
- Compliance with expectations from the different stakeholders (Member States, TCG, DG TAXUD);
- Aspects of integrity and availability of information.

4.1. PROCEDURE OVERVIEW

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

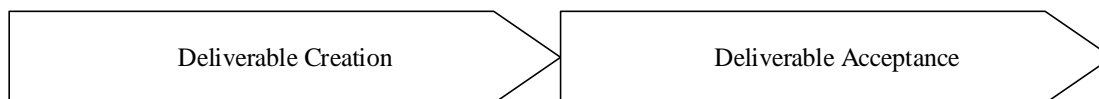


Figure 4-1 The two main phases of the regular MASP-C review

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

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

The Delivery Acceptance Process relies on three tools:

- The TEMPO comments database, for recording and follow-up of comments during T1 and for reporting during T2 and T3. The database is usually complemented with a TEMPO Review Macro for Microsoft Word documents or a substitute (e.g. manual recording of comments in a spreadsheet);
- CIRCABC as common file repository for the exchange of information throughout the review cycle;
- The DG TAXUD MASP-C functional mailbox (TAXUD-MASP@ec.europa.eu) as medium for MS and TCG to provide feedback on MASP documents and as fall-back procedure.

4.1.1. MASP-C Review Deliverable Creation

The Deliverable Creation process (T0) is also known as DG TAXUD’s *Internal Review Cycle* of the MASP-C. It is progressed in the two first quarters of the year and is a high impact process for DG TAXUD.

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

Activities related to the build include the evolution of Project Fiche content, changes to the project plan and other Annexes, as well as other transformations. Internal key stakeholders’ elaborate MASP-C’s contents and cross-departmental alignment meetings on the state of EIS ensure coherence of MASP-C’s contents. During the Internal Review

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

4.1.2. MASP-C Review Deliverable Acceptance

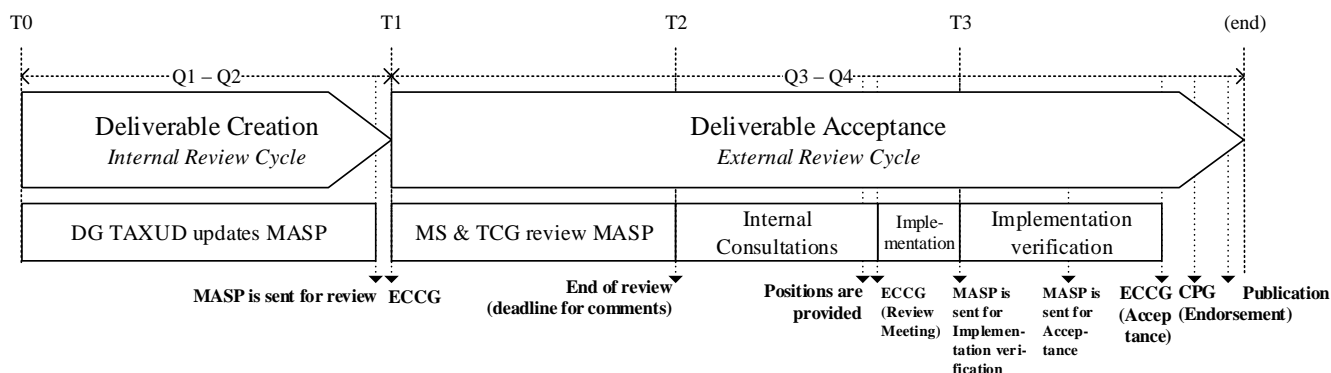


Figure 4-2 Overview of the full review process

Deliverable Acceptance for documents is based on the T1/T2/T3 review cycle, whereby T1, T2 and T3 are periods bounded by major milestones. The succession of the different periods is outlined in Figure 4-2. Deliverable Acceptance involves the external review of the published MASP documents. It is therefore sometimes referred to as the *External Review Cycle*.

The activities related to the Deliverable Acceptance of the regular MASP-C revision are listed in Table 4-1.

T1	<ul style="list-style-type: none"> • DG TAXUD’s update of MASP-C is sent for review to Member States and the TCG. This happens by means of publishing the reviewed documents on CIRCABC (see below). This event triggers the start of T1 and with it initiation of the Deliverable Acceptance procedure; • During the Electronic Customs Coordination Group (ECCG) closely following the publishing of documents, DG TAXUD presents: <ul style="list-style-type: none"> ○ MASP-C’s evolution during the internal review cycle; ○ The planning and activities related to MASP-C’s external review cycle, amongst which the procedure for raising comments. • In a next step, MS and Trade reviews the MASP-C during which they may raise comment on the documents under review; • Comments are then provided to DG TAXUD before the comment deadline and following the procedure for raising comments. This marks the end of T1.
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T2	<ul style="list-style-type: none"> • During period T2, the author prepares a response to the received comments; • The comments result from a process of internal consultation within the DG; • Having consolidated all responses, the positions (Author’s Positions or APOs) are provided to the reviewers; • During the ECCG following the publishing of APOs, a review meeting is held. The review meeting offers an opportunity to stakeholders to discuss the positions taken by DG TAXUD. Meeting Decisions (MDEs) are captured; • Following the ECCG, the author implements the agreed meeting decisions in the document; • Finally, the updated document is published to the ECCG members. This means the document enters the Acceptance phase, which concludes T2.
T3	<ul style="list-style-type: none"> • During period T3, the reviewers verify if the implementation of comments was done accordingly to the agreed meeting decisions. To this end, the MASP-C document is sent for Implementation Verification; • COM takes any Member State comments into consideration, and updates the document as required. Next, MASP-C is sent for Acceptance to ECCG members; • The ensuing ECCG meeting provides a forum for formal acceptance of the MASP; • Next, the Customs Policy Group (CPG) is requested to assess endorsement of the MASP-C; • Finally, and upon endorsement, the revision of MASP-C is publicly published on the EUROPA website.

Table 4-1 – Activities related to the External Review Cycle (T1/T2/T3)