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Electronic Customs Multi-Annual Strategic Plan for Customs - 2019 Revision

MASP-C Rev. 2019
Version 1.1

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1. PURPOSE OF THIS DOCUMENT

This document is known as the electronic customs Multi-Annual Strategic Plan for Customs (MASP-C). It is a **management and planning tool**¹ drawn up by the European Commission in partnership with Member States in accordance with Article 8(2) of the e-Customs Decision.² The MASP-C ensures effective and coherent management of IT projects by setting down both a strategic framework and milestones. It is endorsed by the Member States in the Customs Policy Group (CPG) based on expert advice provided by the Electronic Customs Coordination Group (ECCG) and consultations with trade at the Trade Contact Group (TCG).

The MASP-C is considered as the necessary instrument to justify budgetary requests made by national customs administrations, as well as to ensure overall governance of legal, business and IT-technical aspects of new IT projects in the area of customs. By being instrumental to these objectives, it enables a smoother and more coordinated implementation cycle. Most importantly, the MASP-C aims to ensure that agreements are reached for the IT projects identified in Annex 2 and are reflected in the detailed planning of Annex 1. Stakeholders are required to take the necessary measures and make commitments to deliver accordingly.

1.1. MASP-C REVISION 2019

The 2019 revision follows MASP Revision 2017 and is referred to as MASP-C to distinguish between EU projects related to electronic customs and taxation. The latter will be integrated in the Multi-Annual Strategic Plan for Taxation (MASP-T). This revision of the MASP-C provides a complete and up-to-date overview of **all future customs projects and envisaged IT requirements supported by a detailed implementation planning**. It further reflects progress in diverse policy domains, such as the Union Customs Code (hereinafter referred to as the 'UCC'³), Authorised Economic Operators Mutual Recognition, Safety and Security and the EU Single Window environment for customs.

As outlined in the previous section, the current legal coverage of the MASP-C is provided by the 2008 e-Customs Decision. Upon further consideration and consultation with the Member States, the Commission has concluded that the best option for the legal basis of MASP-C is the customs action programme.⁴ The draft proposal for a Regulation on establishing the Customs Programme 2021-2027⁵ contains an article covering the preparation and update of the MASP-C following the same provisions as those used in the e-Customs Decision. The new proposal will

¹ The MASP-C is based on the current budget proposal to be considered under the Customs 2020 program for projects to be developed and deployed up to 2020. For projects to be developed and deployed beyond 2020, the MASP-C 2019 will be used as an input for the budget considerations of the next customs programme.

² Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless customs environment for customs and trade, OJ 2008, N° L23, p. 21.

³ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast), OJL269 of 10.10.2013, p. 1.

⁴ Regulation (EU) No 1294/2013 of the European Parliament and the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC.

⁵ 2018/0232 (COD)

accordingly repeal the current e-Customs Decision and become the legal basis for MASP-C.

1.2. SYNCHRONICITY OF THE MASP-C AND UCC WP

Article 280 of the UCC stipulates that the Commission will adopt a work programme to support the development and deployment of electronic systems and to govern the duration of transitional measures for these systems. Following this provision, the UCC Work Programme (UCC WP) was established by Commission Implementing Decision (EU) 2014/255.⁶ It contains a list of 17 electronic systems that must be developed for the application of the UCC, either by the Member States (national systems) or by the Member States in collaboration with the Commission (trans-European systems).

The UCC WP provides a high-level description of ‘UCC Projects and related Electronic Systems’, their legal basis as established by the UCC provisions, key milestones for the completion of stable technical specifications and envisaged dates for system deployment. It is priority-based and aims at planning and managing the development of the electronic systems in a staged implementation approach.

The UCC WP was updated for the first time in 2016 by Commission Implementing Decision (EU) 2016/578.⁷ Since then, it has been subject to regular updates to keep pace and ensure alignment with the latest developments of the UCC. Commission Implementing Decision (EU) 2016/578 specifies that the UCC WP should be aligned with the MASP-C to ensure synchronicity between these planning instruments. As such, the UCC WP projects are managed and developed as established in the MASP-C. Similarly, the MASP-C Revision 2019 takes into account the application schedule of the UCC WP. Annex 2 contains the detailed project fiches corresponding to the projects listed in the UCC WP.

In view of the substantial number of systems and interfaces to be developed, deployed and maintained and the high costs involved to fully implement the UCC WP, a close follow-up and monitoring of the UCC WP implementation should be ensured by the ECCG. In addition, the MASP-C and the UCC WP should be reviewed on a regular basis to assess overall progress against the application of the UCC provisions by the 2020 deadline set out in Article 278.

In 2018, the Commission issued a legislative proposal to negotiate an extension of the timeframe for the development of several UCC systems that could not be fully implemented by 2020 due to the complex technical transition from currently operational systems to system upgrades or new systems. Hence, the 2016 Work Programme will be updated a second time to take account of a new resource and priority-based planning for the electronic systems and of the amendment to Article 278 of the UCC to prolong the use of transitional measures other than the UCC electronic data-processing techniques.

⁶ Commission Implementing Decision 2014/255/EU of 29 April 2014 establishing the Work Programme for the Union Customs Code (OJ L 134, 7.5.2014, p. 46).

⁷ Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 99, 15.4.2016, p. 6–20).

The MASP Revision 2017 was used as a reference to set the baseline for the amendment to Article 278 of the UCC. The amendment of Article 278 was adopted by the EU Parliament in March 2019.⁸

The successful implementation of the IT projects required by the UCC WP is a priority for the Commission and the EU Member States. Pursuant to Regulation 2019/632, the Commission must report annually to the Council and European Parliament on the progress and national planning related to these projects until their full implementation by December 2025. The Commission has started collecting the national planning information for the UCC projects, including risks for potential delays and mitigating measures. The first formal report will be submitted to the Council and European Parliament by the end of December 2019. The European Court of Auditors will also closely monitor the work of the Member States and the Commission, in particular as a follow-up to its special report no 26/2018 titled: “A series of delays in Customs IT systems: what went wrong?”

1.3. TOWARDS A COHERENT APPROACH

The approach adopted for the initial structure of the MASP revisions consisted in the introduction of several project fiches for each IT system. This one-to-many relationship added a level of complexity that triggered a requirement by the Member States to adopt a clearer and more coherent approach towards the implementation of UCC and e-Customs systems.

MASP Revision 2014 addressed this request by clustering the project fiches maintained in Annex 2, where possible, to integrate elements relevant to the same system. This revision represented the first step towards defining an integrated system landscape from a business viewpoint. This cohesive approach to clustering project fiches by business topic (i.e. movement systems, Import, Transit, Special Procedures and AEO) weaved together cluster components through internal and external information sharing based on interlinkages and common purpose. In practice, this meant that:

- Annex 2 project fiches that have been subject to consolidation through clustering were marked as deleted and kept as placeholders. The placeholder fiches served as a reference point for corresponding fiches contained in the previous MASP-C revision;
- The numbering sequence of consolidated fiches was not changed to provide a consistent frame of reference;
- A change history is contained in the applicable fiches to explain the background behind the changes made.

These principles were also applied during the MASP-C Revision 2019. In case some fiches are marked as deleted, the numbering sequence remains the same and associated placeholders are kept for purposes of traceability and consistency. Project fiches, merged or deleted during previous MASP-C Revisions, have been deleted.

⁸ Regulation (EU) 2019/632 amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code

MASP-C Annex 6 documents the review process and the sequence of applicable changes to provide the reader with clear guidelines for identifying the main differences between the MASP-C Revision 2019 and the MASP Revision 2017.

1.4. PROCESS MANAGEMENT THROUGH BPM

The **Business Process Management and the embedded Business Process Modelling (BPM) approach**⁹ are identified as essential instruments in supporting the Customs Union in its efforts to modernise customs procedures and IT systems. This approach aims to ensure a holistic view of customs process flows and the practical implications of their implementation in line with the EU customs legislation.

The BPMs were initially requested by Member States to understand and agree on the customs processes and procedures defined in the Implementing Provisions of the Modernised Customs Code,¹⁰ in particular the level of detail needed for Functional Requirements during the initial phases of future IT system design. The BPM approach has demonstrated its usefulness and is being expanded to other customs policy areas. The EU Customs BPM policy was established as a standard framework for further development, covering all of the key customs processes.

The enhancement of the BPM policy remains an important objective for the e-Customs architecture. Given the complex business environment of EU customs, **DG TAXUD is considering ways of improving its delivery model to streamline the preparation and implementation of the functional and technical specifications. This would entail the introduction of agile practices to enhance the end-to-end view of the various project artefacts as well as the cross-systems alignments and to create a more efficient environment for requirements' analysis.** Careful consideration will be given to the impact that these changes may have on the different stakeholders, in particular the MS and Trade. DG TAXUD intends to hold consultations and organize workshops in due time to present and discuss the integration of these agile solutions into the current modelling discipline. This streamlining exercise will aim at facilitating a smooth transition from the business analysis and business modelling phase to the elaboration phase along with the project initiation phase and supporting the timely deployment of customs IT systems.

The general BPM levelling approach is reflected in Section 6 of this document and Annex 4 of the MASP-C Revision 2019.

⁹ Business Process Modelling is the activity of representing processes of an enterprise, so that the current process may be analysed and improved. BPM is typically performed by business analysts and managers who are seeking to improve process efficiency and quality.

¹⁰ Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) (OJ 2008, N° L145, p. 1.)

2. BACKGROUND

The Council Resolution of 5 December 2003 on creating a simple and paperless environment for customs and trade¹¹ set the framework for the e-Customs initiative. The e-Customs Decision is the key piece of legislation related to the e-Customs initiative that promotes a shift to an interoperable electronic customs environment. Article 8(2) of the e-Customs Decision provides that the Commission and the Member States should jointly establish a Multi-Annual Strategic Plan (MASP) to ensure the management and coordination of all activities and tasks related to e-Customs future projects. As an overall project management tool, MASP-C is an essential instrument for ensuring operational planning and implementation of all e-Customs IT projects.

Following the decision to fully focus on new developments, currently operational trans-European and central IT systems are no longer maintained in the MASP-C and have been removed from Annexes 1 and 2 since Revision 2012. Several initiatives listed in the annual Work Programme of Customs 2020 have also not been considered for inclusion in the MASP-C for operational reasons. Similarly, the MASP-C does not contain the pilot projects that are currently under discussion, apart from those that have reached a mature stage of development (e.g. SSTL). Other less advanced projects that carry relevance to the scope of anticipated activities are either outlined in this document or in the pertinent fiche, if available. The current MASP-C Revision contains one pilot project, the eManifest, which is addressed under the newly introduced fiche 2.13 'EU Maritime Single Window related to customs systems'. An overview of the currently operational systems is contained in Annex 2 under Project Fiche 4.8 'Maintenance and updates of operational IT systems'.

The next phase of evolution of IT systems, European Interoperability Strategy systems (EIS), is reflected in Annexes 1 and 2. Future EIS are linked to new developments in several customs policy areas, mainly in view of the implementation of the UCC. In this context, the Commission services have undertaken key activities to contribute to the preparation of MASP-C revisions. This includes the production of BPMs and internal IT scoping documentation to provide an overview of requirements that facilitate the exchange information for customs purposes as stipulated in the UCC. A detailed overview of IT priorities is found in Annex 5 'IT Strategy'. This MASP-C Revision contains a list of implementation actions covered by MASP-C project fiches (see Annex 2). It also includes a timetable, which is to be agreed on and respected by all involved parties (see Annex 1).

2.1. LEGAL OBLIGATION TO USE DATA-PROCESSING TECHNIQUES FOR THE PROVISION OF INFORMATION AS REQUIRED BY CUSTOMS

2.1.1. Legal basis

Article 1 of the "e-Customs Decision": obligations for the Commission and the Member States (IT common and national domain)

"The Commission and the Member States shall set up secure, integrated, interoperable and accessible electronic customs systems for the exchange of data contained in customs declarations, documents accompanying customs declarations and certificates and the exchange of other relevant information.

¹¹ COM(2003) 452, 24.07.2003.

The Commission and the Member States shall provide the structure and means for the operation of those electronic customs systems.”

Article 6(1), of the UCC: obligations for customs authorities and economic operators (IT national and external domain)

Principle (in UCC):

“All exchanges of information, such as declarations, applications or decisions, between customs authorities and between economic operators and customs authorities, and the storage of such information, as required under the customs legislation, shall be made using electronic data-processing techniques.”

Article 16(1) of the UCC: cooperation between Member States and Commission

“Member States shall cooperate with the Commission to develop, maintain and employ electronic systems for the exchange of information between customs authorities and with the Commission and for the storage of such information, in accordance with the Code.”

2.1.2. Scope of the obligation

The scope of the obligation includes information exchange between economic operators and customs authorities, interactions between customs authorities and transactions related to the storage of information.

The exchange of information between economic operators and customs authorities can include a myriad of elements. These elements are **data** (i.e. the particulars of a customs declaration); **accompanying documents** (i.e. documents supporting an application for a decision); **decisions** (i.e. exchanges in the context of the decision-making process); **notifications** (e.g. notifications of the customs debt, arrival notifications, "do not load" notifications, etc.) and **certificates** (e.g. CVED, etc.).

The information exchange between customs authorities may include elements, such as **data** (e.g. transmission of risk analysis results to a subsequent port); **decisions** (e.g. the consultation process between MS on applications for AEO or Centralised Clearance) and **notifications** (e.g. "anticipated export record" notifications and "exit result" messages).

The protection of personal data is a high priority of the EU. The adoption of the General Data Protection Regulation (GDPR)¹² on 25 May 2018 sets a new framework governing data protection laws across organisations and companies in the EU. The legislation is designed to harmonise data privacy laws in the EU and to give greater protection and rights to individuals through lawful, fair and transparent data processing.

Data processing operations carried out by EU institutions and bodies are governed by the Internal Data Protection Regulation (IDPR),¹³ which entered into force on 11

¹² Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), OJ L 119, 4.5.2016, p. 1–88.

¹³ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC, OJ L 295, 21.11.2018, p. 39-98.

December 2018 and is fully aligned with the GDPR standards. The Commission is committed to implementing the new data protection rules by complying with the same requirements as those applicable in the Member States.

3. VISION AND OBJECTIVES OF ELECTRONIC CUSTOMS

When defining the specific objectives of a paperless or electronic customs, the overall mission of customs should be the driving force.

Article 3 of the UCC defines the mission of the customs authorities as follows:

"Customs authorities shall be primarily responsible for the supervision of the Union's international trade, thereby contributing to fair and open trade, to the implementation of the external aspects of the internal market, of the common trade policy and of the other common Union policies having a bearing on trade, and to overall supply chain security. Customs authorities shall put in place measures aimed, in particular, at the following:

- (a) Protecting the financial interests of the Union and its Member States;*
- (b) Protecting the Union from unfair and illegal trade while supporting legitimate business activity;*
- (c) Ensuring the security and safety of the Union and its residents, and the protection of the environment, where appropriate in close cooperation with other authorities; and*
- (d) Maintaining a proper balance between customs controls and facilitation of legitimate trade."*

In order to support the EU Customs authorities' mission, the Commission and Member States set up and operate secure, integrated, interoperable and accessible computerised customs systems (referred to as EIS). Their goal is mainly to facilitate customs processes for the movement of goods into and out of the European Union and to reduce all risks, such as threats to the safety and security of citizens and financial risks.

In general, the EIS will be built according to international standards,¹⁴ thus allowing future interaction with third countries' systems. The UCC legislation and data annexes are applicable to EIS development. UCC Annex B has evolved to adapt to international standards. The trans-European IT systems are based on the EU Customs Data Model (EU CDM), which is based upon the customs data annexes of the UCC (UCC DA/IA Annex A, Annex B and Annex 12-01). The EU CDM contains the customs data requirements, formats, codes and mapping of data elements to the World Customs Organisation (WCO) Data Model. The BPMs and specifications, including IE messages, define the detailed implementation of data requirements with the Member States and Trade. New system specifications should take into account the legal (process and data) requirements and the existing specifications/systems at national and EU level, whilst further enhancing harmonisation at international level via the EU CDM. Transition and implementation solutions might affect the data implementation option.

The Commission and the Member States are also committed to delivering European e-Government services. These services provide efficient, effective and interoperable information and communication systems between public administrations to securely

¹⁴ The international standards used are for instance the WCO data model, ISO and UN norms where applicable, and other standards like International Maritime Organization (IMO), number or European Vessel Identification (ENI), IATA/ICAO flight numbers, IATA structure of numbers of ULD containers.

exchange and process public sector information across Europe. The objectives of the electronic customs environment are in line with the priorities of the EU eGovernment Action Plan 2016-2020, which seeks to increase the efficiency of public services by removing existing digital barriers, reducing administrative burdens and improving the quality of interactions between national administrations. A number of key underlying principles must be upheld in pursuit of these objectives, including a digital-by-default service standard, reporting only once, inclusion and accessibility of programs and services to accommodate different needs, openness and transparency for an effective information exchange, cross-border by default activities to facilitate mobility within the digital single market, interoperability by default to work seamlessly across the single market as well as trustworthiness of personal data and IT security.

As stated in article 2§1 of the e-Customs Decision, the Commission and Member States will aim to provide the structure and means by which the Commission, customs administrations and other EU border agencies can exchange electronic information in order to:

- Control and facilitate the movement of goods into and out of the internal market through efficient import and export procedures;
- Increase the competitiveness of European trade through a reduction of compliance and administrative costs and an improvement in clearance times;
- Facilitate legitimate trade through a coordinated approach relating to the control of goods;
- Improve the safety and security of citizens with regard to dangerous and illicit goods;
- Offer improved protection of the financial interests of the European Union and its Member States;
- Contribute to the fight against international crime and terrorism by providing rapid and relevant information with regard to the international supply chain;
- Allow for a seamless flow of data between the authorities of exporting and importing countries based on Reg. (EC) 648/2005 and new applicable legislation.

In order to achieve these objectives, the Commission and the Member States will aim to ensure that:

- Electronic data exchange between customs offices throughout the Union is possible where required for any customs procedure or any other purpose related to the movement of goods across Union borders;
- Economic operators can lodge their summary and/or customs declarations in electronic format and can do so from their premises, irrespective of the Member State in which the goods are entering into the Union or leaving it;
- In principle, the collection and the repayment/remission of customs duties will be handled by the customs authority responsible for the location where the importer/exporter is established and keeps his customs records;
- The selection of goods for customs controls at border and inland customs offices is based on automated risk analysis using international, common and national criteria;

- Traders will have to register in only one Member State for customs purposes, even if they perform customs transactions in other Member States;
- Traders have access to information portals and single electronic access points for import and export transactions and for security related customs procedures, irrespective of the Member State in which the transaction starts or ends;
- Whenever required, these computerised customs systems are interfaced with existing and future systems in areas other than customs (e.g. the Excise Movement and Control System for monitoring intra-Community movements of excise goods);
- All authorities and agencies involved in import and export transactions are enabled to exchange electronic information, including with third countries if an international agreement provides for this. Customs will take a leading role in establishing a single window for these authorities and agencies;
- All physical controls are ideally carried out at the same time and place (one-stop shop).

The objectives set out in this Section will be achieved by at least the following means¹⁵:

- Harmonised exchange of information on the basis of internationally accepted data models and message formats;
- Re-engineering of customs and customs-related processes with a view to optimise their efficiency and effectiveness, their simplification and reducing the costs of customs compliance;
- Offering a wide range of electronic customs services to economic operators to enable them to interact with customs authorities of any Member State in a uniform manner;
- Enabling the appropriate legal framework to contribute to the fulfilment of these objectives.

Furthermore, the UCC aims at the **adaptation of customs legislation** in order to:

- Harmonise and govern the electronic environment for customs and trade;
- Carry out a major overhaul of the customs rules to simplify and streamline procedures.

In order to allow administrations and economic operators adequate time to undertake the necessary investments and to ensure a phased, binding and realistic implementation of electronic processes, the Commission will continue to work with all stakeholders to ensure that the new electronic processing environment will be operational by 31 December 2020 at the latest for most UCC systems.

DG TAXUD is also promoting enhanced cooperation between the customs and taxation policies. The VAT e-Commerce package,¹⁶ which was adopted by the

¹⁵ The first three bullet points are defined in Article 2§2 of the e-Customs Decision. No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless customs environment for customs and trade, OJ 2008, N° L23, p. 21.

Council in December 2017, puts in place, among others, an import scheme, which extends the concept of the mini one-stop shop (MOSS) to small consignments of goods with an intrinsic value not exceeding EUR 150,00. In addition, the Council adopted a regulation in 2018 to strengthen administrative cooperation in the field of value added tax through supporting the fight against fraud in the use of two customs procedures. These projects have been integrated into Annex 2 under the new fiche 1.17 'e-Commerce & CP 42/63' and will be implemented in a phased approach. Further, the taxation part of the implementation will be described in detail in the MASP-T, the multi-annual strategic plan for taxation systems.

¹⁶ Council Regulation (EU) 904/2010 as last amended by Regulation (EU) 2017/2454 and the further amendment proposed with Commission Proposal COM(2017) 706 final

4. GOVERNANCE OF THE IMPLEMENTATION OF ELECTRONIC CUSTOMS

The Commission services, assisted by the Customs Policy Group (CPG), which will act as Steering Group for the implementation of electronic customs, shall ensure the implementation of the e-Customs Decision and the MASP-C.

Article 8 of the e-Customs Decision stipulates that the CPG shall assist the Commission to:

- *"Define strategies, resources and development phases;*
- *Ensure the coherence of all activities related to electronic customs as outlined in the MASP-C;*
- *Ensure resources are used in the best and most efficient manner, including the use of resources already allocated at national and Union level;*
- *Coordinate legal and operational aspects, as well as training and IT development and ensure provision of information to customs authorities and economic operators in this respect;*
- *Steer the implementation activities of all stakeholders;*
- *Ensure respect for agreed deadlines."*

For the implementation of the electronic customs projects, the Commission services and CPG will work in close cooperation and/or consultation with the following bodies:

- The Electronic Customs Coordination Group (ECCG), created under the Customs 2020 Programme, with regard to updating the MASP-C and the overall planning and coordination of upcoming projects. The group is supported by business and technical groups;
- The Customs Code Committee (CCC) (General and Specific sections) and possibly other committees involved in legal work, by providing formal opinions (voting) in line with the appropriate comitology procedure;
- The Customs Expert Group involved in the consultation process on the UCC;
- The Customs 2020 Committee concerning the Programme's organisational and financial framework;
- The Trade Contact Group (TCG), consisting of key trade associations and being the Commission's main consultation body for all aspects related to trade.

Member States are responsible for ensuring the highest level of coordination when representing their country in the different platforms (CPG, CCC, ECCG, etc.), and to ensure consultation with their traders in the preparation and implementation of electronic customs at national level.

Annex 3 describes the layered approach and aspects of governance in more detail.

5. STAGED APPROACH TOWARDS IMPLEMENTATION

5.1. STAGED APPROACH AT INDIVIDUAL PROJECT LEVEL

The staged approach applies to the management and implementation of all single customs projects and EIS identified in the MASP-C. The following sections further detail the individual stages:

- Stage 1 – Business Analysis and Policy and Legal framing;
- Stage 2 – Creation of Technical System Specifications;
- Stage 3 – Creation of National and Trade Specifications;
- Stage 4 – Deployment of EIS.

5.1.1. Stage 1 – Business Analysis and Policy and Legal framing

The first stage entails that business analysis is carried out in parallel with the policy and legal requirements. The purpose of the modelling activity is to ensure that the proposed business process, as supported by the legal provisions, remains relevant to the needs of the business environment, and its impact on various projects and EIS can be understood and evaluated by decision makers.

In order to achieve these objectives, Level 3 Business Requirement BPM are proposed to be developed in parallel with the legislative drafting and other related documents. By the same token, Level 4 Functional Requirement BPM are developed to guarantee the operational alignment of future EIS with Business Requirements and supporting legal provisions. The BPM play the same role as "Functional System Specifications" (FSS), and are relatively similar to the previously produced "System Process Models and Requirements" for several centralised IT systems.

5.1.2. Stage 2 – Creation of Technical System Specifications

The second stage consists of the initial IT project work towards system development, and it is primarily intended to prepare the Technical System Specifications, through a comprehensive approach at the Commission level or through collaboration between the Commission, national customs administrations and, where appropriate, trade representatives. The ECCG is kept informed of the project status and progress.

This phase of activities encompasses the following horizontal tasks:

- Assessment of impact on overall projects (e.g. adaptation of movement systems due to changes in horizontal and core projects, such as the UCC AEO);
- Introduction of a management process to handle interactions and dependencies between the MASP-C projects and the cross-sectoral business impact;
- Harmonisation of data across customs domains, e.g. customs declarations.

5.1.3. Stage 3 – Creation of National and Trade Specifications

National and, where necessary, trade specifications are developed during the third phase to enable software development and acceptance testing.

5.1.4. Stage 4 – Deployment of EIS

The fourth stage covers EIS deployment and the start of operation in accordance with the phases and architecture as defined in related MASP-C fiches.

Based on the e-Customs Decision, the UCC, its IT Work Programme and any other customs legislation proposing legally-mandated deadlines towards all actors involved in system implementation, the Member States need to establish their own implementation strategy, which sets out the conditions governing the migration towards electronic customs systems. The Member States will thus implement each system within a timeframe that will allow for Conformance Testing, deployment and entry into operation as defined in the respective legal basis. As such, the systems in question must be operational in all Member States by the deadline specified in the legislation and in the MASP-C. In order to facilitate this process, the MASP-C will be maintained and reviewed regularly to reflect updated information on major project steps and planned milestones for better coordination of tasks and responsibilities.

5.2. STAGED APPROACH TO REACHING AN OVERALL AGREED IT IMPLEMENTATION PLAN (MASP-C)

In order to achieve a coordinated implementation of the MASP-C planning, it is essential that the Commission and Member States agree upon and accept milestones driven by the legally binding deadlines inscribed in EU Customs legislation and international agreements. In this respect, it is necessary to have a clear view on the content of business plans, to implement relevant business needs, to agree upon the IT architecture and implementation strategy, priorities and the governance mechanism for devising and progressively updating this plan.

5.3. GROUPING OF FICHES

The overall IT Implementation plan is divided into groups, which are further subdivided into phases based on the achieved degree of legal, business and technical clarification and agreement. As such, the project fiches listed in MASP-C Annex 2 are categorized according to the following four groups:

- **Group 1: Customs European information Systems**

The first group contains the project fiches, procedures and projects for which common agreement on the scope and time plan exists so that progress can be made. Group 1 can include project fiches on bilateral international initiatives (between the EU and third countries).

- **Group 2: Customs European initiatives needing further study and agreement**

The second group contains projects for which further discussion will be required before they can find a concrete place in the IT plan. Group 2 can include project fiches on bilateral international initiatives (between the EU and third countries).

- **Group 3: Customs International Information Systems**

The third group concerns projects managed by international organisations in which the EU and its Member States play an active role, but are not the project organisers or owners.

- **Group 4: Customs Cooperation initiatives and technological developments to facilitate Customs EIS**

The fourth group concerns ‘Customs Cooperation initiatives’¹⁷, which in the context of MASP-C fiche grouping bespeaks efforts to strengthen cooperation between Member States. The group also regards initiatives driving progress in the field of technology in order to create new functions in the planned EIS.

MASP-C revision fiches may be moved from one group to another. For instance, if an initiative, currently categorised under Group 2, reaches a sufficient level of clarification in 6 months, it can be shifted to Group 1 during the next revision of the MASP-C.

¹⁷ The term “Customs Cooperation initiatives”, as appropriated in this document, should not be confused with what the term denotes when used in the context of policy and legal domains, for instance on the topic of mutual assistance and “International Customs Co-operation”.

6. BPM POLICY AND APPROACH

6.1. INTRODUCTION

Business Process Management, embedding Business Process Modelling, has been considered an important supporting instrument for the Customs Union to address its need for a higher level of uniformity and harmonisation, effectiveness, efficiency and automation. The first steps towards a BPM policy were taken in 2009 with the endorsement of a vision statement at the CPG.

The BPM policy serves several purposes. Specifically, it aims to:

- Identify possible economic gains and potential quality improvements in the business case;
- Depict business processes foreseen in legal drafts and other policy documents and to render these processes understandable;
- Check the business logic provided in the legal draft and to provide comments on proposed business processes;
- Check the soundness of the business process and to identify opportunities for streamlining;
- Perform a quality control on the legal text and to provide comments on the legal draft;
- Define what processes should be automated and how, ensuring the correct reengineering and identifying synergies between processes;
- Guarantee the envisaged automated systems will function as described in the legislation.

In the context of EU Customs, the overall purpose of Business Process Modelling (BPM) is to increase the common understanding of the customs process flows and of the practical implications of their implementation. The full BPM policy statement may be found in Annex 4.

6.2. GOVERNANCE OF BPM

BPM activities are included in the process or functional analysis depending on the applied degree of levelling. For Level 1, 2 and 3 BPM & Data this corresponds with business/legal process analysis and for Level 4 BPM & Data this corresponds with functional analysis.

The Commission is responsible for drafting and maintaining BPM and related business analysis documents (or artefacts). Member States and trade representatives will be designated as experts during this activity. The BPM will be analysed, reviewed and approved at ECCG and TCG level where appropriate.

For Level 1, 2 and 3 BPM the Customs Expert Group and the Customs Code Committee (or other Committees if applicable) will be involved in parallel to the ECCG as the aim of those BPM is to reflect the analysis of business processes and to support translation into draft legal texts. Feedback loops between the involved bodies are of major importance.

A defined Change Management procedure is in place for handling subsequent updates of BPM. This Change Management procedure is based on the TEMPO “Change Management Reference Manual” and is implemented in conformance with

TEMPO methodology. Its appropriation is not limited to the treatment of BPM updates as the procedure's wider and consistent application can be found in MASP-C revision Change Management and Project Management as well (see section 8.1 and 8.2 accordingly).

The ECCG, TCG, CEG and CCC will be the main reviewers of BPM, whilst the ECCG will be responsible for their acceptance. Following the outcome of the BPM review and acceptance cycle, CCC will need to decide whether comments lead to an update of the legal text. The CPG will be informed of progress and may take policy decisions on issues referred to them.

6.3. IMPACT ON PROJECT LIFECYCLE

As laid down in the BPM policy statement, business analysis and modelling is an essential ingredient of the IT project life cycle (see Section 9 of this document). The following flowchart (Figure 1) illustrates where the business analysis and modelling activity fits in the overall end-to-end process:

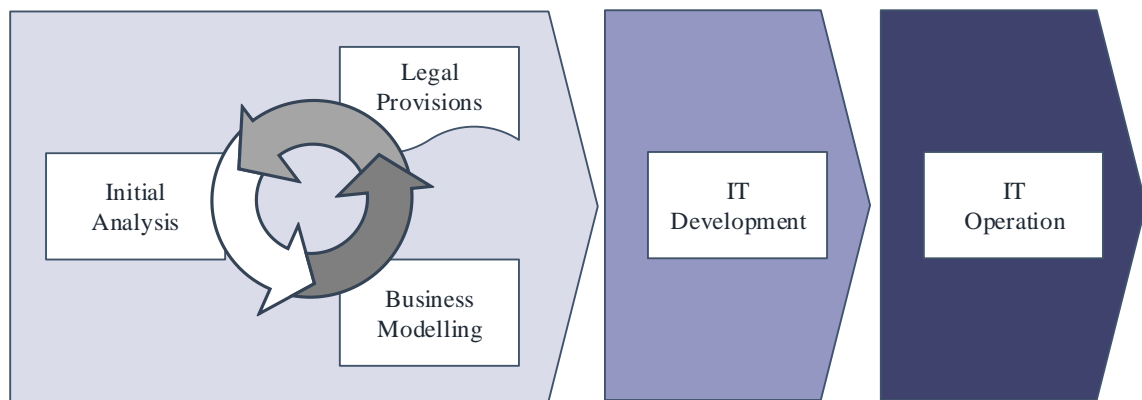


Figure 1 - Impact of BPM on the Project Lifecycle

6.4. BPM LEVELLING DEFINITIONS

Levelling refers to different levels (or layers) of abstraction by which the representation of business processes is structured. Hierarchical modelling enables the development of a holistic view of the Customs organisation. This perspective can be presented to a wider audience (policy makers, customs legal experts, project managers, IT technical experts, etc.).

It is necessary to define the degree of detail for each level of abstraction in the hierarchy (L1, L2, L3 and L4). This level of detail connotes what to model and from whose perspective the modelling is done. This process assists the modeller in providing the right level of elaboration, and ensuring that levels are interlinked. It is essential to adapt the level of detail in a model depending on its intended audience and the model's purpose. Each level should be linked and have a common thread running throughout the hierarchy.

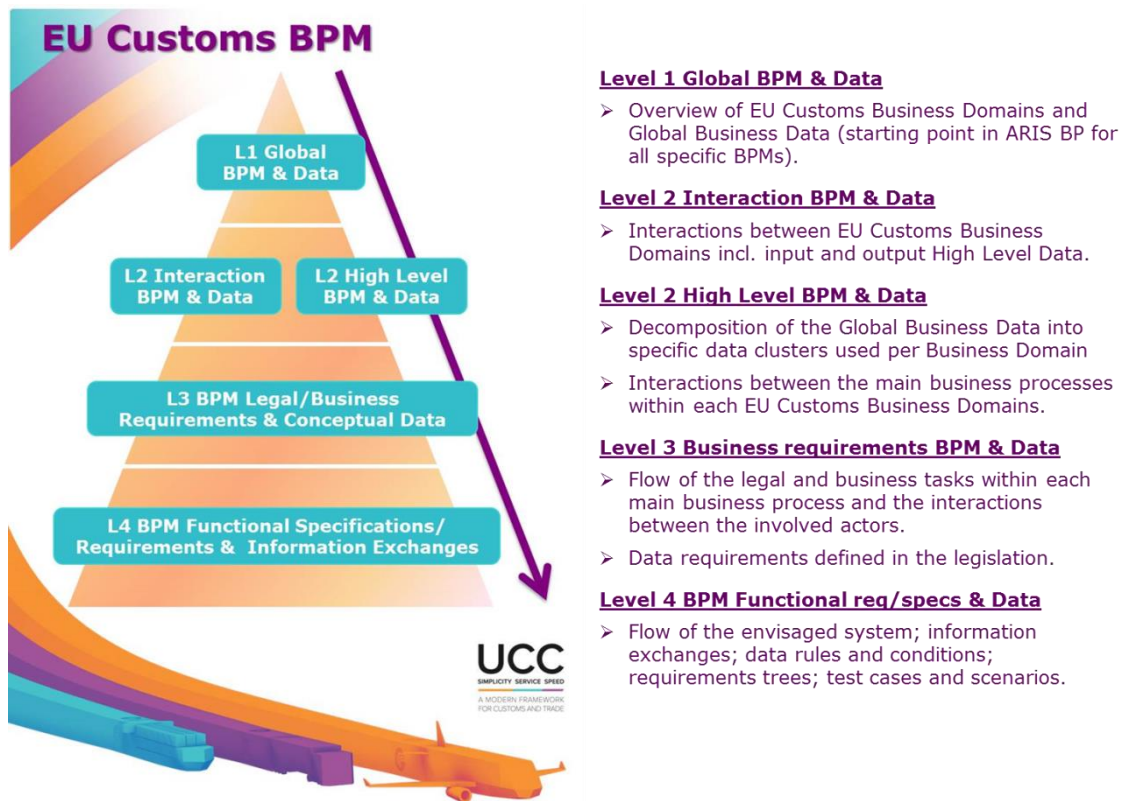


Figure 2 - An overview of the different levels of BPM

A full description of each level of the BPM¹⁸ may be found in Annex 4.

¹⁸ For those who have access to ARIS Business Publisher, the EU Customs BPM may be found at the following location: <https://itsmtaxud.europa.eu/businesspublisher>.

7. IT STRATEGIC FRAMEWORK

7.1. CONTEXT

The new IT Strategy has been developed within the overall framework of European Interoperability Strategy (EIS) and the European Interoperability Framework (EIF), which have been elaborated as part of the digital agenda 2020 to foster interoperability of public services across Europe.¹⁹

The modernisation of customs, taxation and excise is itself part of the modernisation of public services throughout Europe and was foreseen in the digital agenda for Europe and the European eGovernment action plan 2016-2020.

EU Customs has already reached a very high degree of automation. For example, over 93% of customs declarations are already being processed electronically. Given this high degree of automation, it is obvious that any change to the legislation has to be carefully examined with respect to the potential impact it might have on the re-engineering of related IT systems.

Planned IT activities for the UCC and e-Customs legislations, encompassing safety and security, affect more than 1000 operational systems in the Member States in various degrees. Therefore, investigations related to the way that IT is applied in the Customs Union have been performed as part of the CCN2 study²⁰ and as part of the definition of the future business architecture for the Customs Union study²¹.

In essence, Member States pointed out the need to reduce cost and redundancy of efforts involved in the use of IT in Customs. They requested that the current way of working is shared amongst Member States and the Commission, which involves repetition of the same duties throughout the Union for the implementation of common systems, such as the Import Control System.

One of the main objectives of the IT Strategy is the overall cost reduction of IT implementations throughout the Customs Union. This project concerns a new working method at EU-level referred to as IT Collaboration following the priorities agreed between the Customs Directors-General in the [Tallinn Declaration on eGovernment](#) and the [Council Conclusions on the Way forward to Developing Customs IT Systems](#) as adopted by the ECOFIN on 7 November 2017. The Commission's focus is to play a leading role in IT projects to support the collaboration between Member States for the development of common Union components for customs national systems. Future work on this project is foreseen to be carried out under the initiative and leadership of the Member States with the coordination of DG TAXUD.

¹⁹ Commission communication on interoperability - European Interoperability Framework (EIF) (COM(2010) 744).

²⁰ CCN 2 Study, Iteration 2, Member State Interview Report, Deloitte, 2011.

²¹ Deloitte study - Future business architecture for the Customs Union and cooperative model in the taxation area in Europe; Final Report on Task 2.2 Strengths and weaknesses of the current organisation model.

7.2. CORNERSTONES OF THE STRATEGY

The cornerstones of the IT Strategy are the following:

- **Service-oriented Architecture (SOA)**

The future IT systems shall be designed and implemented using a service-oriented architecture, which favours the emergence of flexible, modular and adaptable IT systems that benefit from the reuse of existing functionality at national and EU level. The adoption of a service-oriented approach is in line with the principles of the European Interoperability Framework (EIF), which recommends this model to design new services or reengineer existing ones and reuse, whenever possible, existing services and data components. DG TAXUD aims at producing modular IT systems that can reuse several pieces of collaboratively developed software as well as less or non-synergetic components, such as those that are independently developed. Active consideration is also given to the use of open source software (OSS), where appropriate. This model is promoted as an enabler of the EIF principle on reusability.

- **CCN2**

A new generation of CCN shall be implemented as the interoperability infrastructure, which enables the new service-oriented architecture. By adopting the renovation of CCN called CCN2, DG TAXUD creates an interoperability infrastructure, which offers location-independent access to services and services that are backward compatible with existing customs systems.

- **Central EIS**

Where appropriate and in view of total cost reduction and subject to a positive business case, EIS could be centrally implemented.

In order to achieve this objective, the Commission has created a high availability IT infrastructure that offers appropriate service levels. However, recent practice with respect to the Customs Decisions project shows that such a central implementation is not welcomed by all MS due to various reasons. One of the main reasons is that Member States have other national decisions, which they wish to manage through a single system.

This drives the need for a modular system design, that through the service-oriented architecture capability, allows plugging the related functionality into National Systems, while simultaneously foreseeing specific interfaces for MS that wish to develop their IT system in full. This hybrid architecture is more complex and time-intensive to design and implement by the Commission and it is less agile in addressing change (compared to a single central functionality). However, as identified in the Customs Decisions project for instance, it supports (1) Member States that are developing their own systems in order to accommodate national needs and obligations, and (2) Member States that opt for the system developed centrally. The interoperability of the national systems with the central system assures consistency of the data collected and processed.

- **Collaboration**

Collaboration between willing customs administrations in the design and (possible) implementation of future systems shall be favoured in order to avoid repetition and to reduce redundancy of effort and total cost in the European Union. In the context of IT Collaboration, the Expert Team on new approaches to develop and operate customs IT systems (ETC IT) was launched in 2018 as an initiative by Estonia and 12 other Member States, supported by the Commission through the Customs 2020 programme. The goal of the ETC IT is to explore how customs IT systems could be developed and operated in the future via studying new approaches, analysing relevant legal and governance frameworks, providing possible options for launching pilot project(s) and exploring new or alternative possibilities for financing the future development and operation of these systems. Working under the supervision of the Commission, the ETC IT will provide expertise and recommendations on how to develop, fund, maintain and operate customs IT systems through further expanding cooperation between EU customs administrations. The ETC IT activity began in October 2018 and is expected to finish in September 2019. The new ETC IT2 team will continue its activities for two years.

- **Enterprise Architecture**

A reference architecture (enterprise architecture) for Customs IT shall be developed to build a common language and planning basis for future systems.

- **EU Harmonised Interface & Single Access Point for Trade**

Future systems should offer a single access point for trade, thus reducing the number of connections of trade to the customs Union to one. Where, for whatever reason, multiple connections exist, such connections should be developed using harmonised specifications. By addressing future trader access systems related to declarations using the above practices and techniques, we could reduce the trade cost significantly. Moreover, such interface could also be hosted at the Commission, thus de-facto reducing the interfaces to trade to one. It is understood that this delicate matter will be subject to further discussion based on the results of specific feasibility studies and business case analysis generating the necessary level of trust and detailed understanding on a case-by-case basis.

- **Resource Availability**

If there would be a shift of responsibilities from the Member States to the Commission, following agreements reached at strategic level and reflected in the appropriate legal frameworks, adequate resources will need to be made available to guarantee a timely and correct implementation. Additional human resources would also be provided from the Member States using virtual teams and internet collaboration, to employ these resources from their usual assignment and living place, in order to ensure that national requirements are implemented effectively.

- **Connecting Europe Facility (CEF) Building Blocks**

The EU Commission supports the development of high-performing, sustainable and interconnected trans-European networks in the area of digital infrastructure through the Connecting Europe Facility (CEF) programme. This facility was set up as a dedicated financing instrument to channel EU funding

into the development of infrastructure networks. CEF is funding a set of generic and reusable Digital Service Infrastructures (DSI), also known as building blocks (e.g. eDelivery, eID and eInvoicing) to interconnect complex digital services and IT systems across the EU. The basis for the CEF building blocks are interoperability agreements between the Member States. The blocks represent basic capabilities that can be reused in any project, where appropriate, to facilitate the delivery of digital public services across borders and sectors. Recently, the Commission introduced three new building blocks (Big Data Test Infrastructure, Context Broker and eArchiving) to provide reliable services across different domains and bring added value to the areas of data infrastructures, digital archiving and real-time data in line with the vision laid out in the Tallinn Declaration.

The Commission has included provisions to support the IT strategy in its proposal establishing an action programme for customs in the European Union for the period 2014-2020 (CUSTOMS 2020).²² Moreover, the Commission is proposing measures to further support the digitalisation of the customs union and improve the efficiency of cooperation between Member States in the field of customs under the new Multi-Annual Financial Framework (MFF) for the period 2021-2027.²³

Annex 5 of the MASP-C is dedicated to the IT Strategy.

²² Regulation (EU) No 1294/2013 of the European Parliament and the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC.

²³ COM (2018) 321

8. MANAGEMENT OF THE MASP-C AND ITS PROJECTS

8.1. CHANGE MANAGEMENT

It is the task and responsibility of the Commission to ensure that the MASP-C remains up-to-date. A new version of the MASP-C is prepared in close cooperation between the Commission, the Member States and in consultation with trade (as represented in the Trade Contact Group). In principle, an agreed version of MASP-C will remain valid for one year.

The goal of the Change Management process is to ensure that standardised methods and procedures are used for efficiently handling all changes to MASP-C. When something needs to be changed in the MASP-C – either in this document (the Main Body) or one of the MASP-C's Annexes, the Commission services, Member States and trade representatives are authorised to submit a "Request for Change" in writing. They then act as a "Change Initiator". The Change Initiator addresses the corresponding Change Request to the "Change Manager".

The Change Manager at the Commission's end is DG TAXUD Unit B1, Customs Processes and Data, Customs Relationship and Planning. The Change Manager:

- Organises consultations with other involved DG TAXUD Units and sets up Change Advisory Board (CAB) meetings;
- Lists and sends the requests for change for discussion;
- Chairs the meeting and minutes the meetings;
- Keeps an inventory of Requests for Changes as well as Approved Changes.

The Change Initiator is kept informed of the progress of the change (rejection, approval and acceptance).

The ECCG is the MASP-C Change Advisory Board (CAB), which takes a decision on proposed changes.

The agreed upon changes are implemented in the next MASP-C revision. The CPG is kept informed of approved changes and provide the final approval of the updated version of MASP-C on a regular basis.

8.2. PROJECT MANAGEMENT

In order to maintain transparency and to establish confidence in the progress made by Member States and the Commission and the evolution of projects, it is important to have a clear methodology for achieving results. The staged approach referred to in Section 5 sets broad guidelines for the implementation of EIS. However, these implementations will only be realised if there is an agreed approach for coordinated EIS development.

Each project will need to operate within an overall timeframe as set out in the projects planning (see MASP-C Annex 1). In order to enable a project to respect the scheduled date to start operations in all EU Member States, there must be strict adherence to agreed deadlines for each step of the project, e.g. Level 3 Business Requirement BPM, Level 4 Functional Requirement BPM, Technical Specifications (System Process Model, software development, testing, etc.). The Commission proposes to use the above approach and to also integrate the dates which concern external stakeholders in the planning.

For each major deliverable (e.g. BPM, System Specifications, etc.) in a project, there will be a "review and acceptance cycle" with Member States. Trade will also be consulted during this review cycle. Each document to be approved will be submitted for review, with a pre-announced and adequate given period for providing comments. At the end of this "review period", a consolidated list of all received comments will be prepared and a meeting will be convened to discuss the actions to be taken on each comment. Based on the taken review decision, a revised updated document is created and submitted for decision at the ECCG. For issues of principle or policy, the CPG will be involved.

Once agreement on the document has been reached at ECCG-level, the agreement is considered as definitive and the CPG is informed about this agreement. If an agreement cannot be reached at the ECCG-level, the matter is referred to the CPG. The CPG may be used as the final escalation route to resolve important matters if no agreement can be reached at ECCG or CPG-level under exceptional circumstances. From the date a document is agreed on onward, this document will be available and respected by all parties concerned.

These same principles are also applicable to the MASP-C, so that at the end of the revision cycle the approved version contains deadlines, which all parties need to respect. In the event of unexpected and major delays to projects occur, the agreed deadlines may be amended by following the same Change Management procedures as described above (see 8.1) and in accordance with the Governance Scheme (see Annex 3). This may also entail steps are taken to adapt the deadlines inscribed in the legal basis.

For good management of all EIS-projects defined in the MASP-C, it is essential that this methodology be respected. All parties, whether National Administrations, the Commission or economic operators, must be able to plan and commit resources in the confidence that everyone is working towards the same deadline based on the same agreed documentation. Furthermore, the complexity of the inter-dependence of the various projects means that careful coordination is necessary to ensure that delays related to projects running out of synch with the schedule do not occur.

9. IT PROJECT LIFECYCLE

DG TAXUD designs, implements and operates large-scale trans-European systems for Customs, Excise and Taxation. DG TAXUD applies the RUP@EC methodology for IT Projects aiming at the provision of IT systems that effectively meet business objectives while assuring implementations that are high quality, on-time and within budget.

In the RUP@EC methodology, the IT Project Lifecycle is divided into a sequence of phases for which a set of milestones, tasks and deliverables have been defined to address the unique needs of the project at each phase. The project lifecycle provides stakeholders with oversight, transparency, and steering mechanisms to control project funding, scope, risk exposure, value provided, and other aspects of the process. The IT Project lifecycle phases, as defined in the RUP@EC, are listed below.

9.1. INCEPTION PHASE

Output: project is defined

The aim of the Inception Phase is to define the project scope and objectives, identify key functionality, examine implementation alternatives, define cost and schedule and decide to implement the defined project.

Key outputs are the Business Process Model and high-level requirements (L2 & L3 analysis being completed and the start of L4 definition activity), high-level system architecture allowing sharing duties between the COM and MS, high-level estimate for cost and schedule, as well as potential technical solutions. These are documented in Business Case and Vision Documents that have to be submitted to the IT governance bodies for IT Project approval, both internally in the Commission and with MS.

9.2. ELABORATION PHASE

Output: System is specified

The aim of the Elaboration Phase is to:

- refine the business processes and complete the analysis of L4 BPM;
- define the Functional and non-Functional Requirements of the overall system;
- develop the Technical IT System Specifications, including the requirements of the working IT applications composing it and their interfaces;
- design and test (possibly in a prototype) the IT system architecture and interfaces;
- plan the System Construction phase and organise system test plans.

The Technical System Specifications comprise the IT system architecture, requirements of the IT applications composing the system, related Use Cases, Data Modelling, the System interoperability model and related interfaces.

The project groups responsible for the implementation of the defined IT applications at national and/or EU level also define the detailed Functional Specifications of the applications they are responsible for and the related test plans. They further interact with their users on topics such as the usability of the applications and the testing of the IT architecture in prototypes. In this phase, the high-level project plan and budget is also refined and detailed. This can be an iterative process. The specifications produced in the Elaboration Phase may need to receive minor revisions in the Construction Phase to address the potential gap between implementation and reality.

9.3. CONSTRUCTION PHASE

Output: System is constructed

The aim is to complete the development of the system based on the outputs of the previous phases. The Construction Phase could engage parallel construction activities in the Commission and the MS. Tasks such as application design, application building, integration and testing activities are included.

9.4. TRANSITION PHASE

Output: System is operating

The aim is to ensure that the software is ready for delivery to users. Tasks such as Deployment and Rollout, Conformance Testing, data migration, training of users and adjustment of existing business processes are part of the related duties.

In view of business continuity management, in 2018 DG TAXUD Directorate B launched the IT Business Continuity Management System (IT BCMS) revamping project. Its objective is to ensure that DG TAXUD investments in preparedness of prior years will be effectively translated into recoverability when required, in line with its business priorities and requirements. The IT BCMS will be aligned with all other levels of business continuity management arrangements already in place, taking into account all inter-dependencies within the DG TAXUD's complex ecosystem to effectively meet the IT service continuity needs of its stakeholders. A set of deliverables has been already revised and will be further elaborated, validated and adopted, including IT BCMS requirements, policy, business impact analysis (BIA), risk analysis/assessment, strategy, IT business continuity plan (IT BCP), processes and relevant guidance. The project is also aligned with the continuity plan of the trans-European systems and the TEMPO methodology framework.

10. TRAINING

The implementation application and adoption of electronic customs by Member States and businesses require systematic support through training and competency building measures.

In line with the European training and education concept in the field of customs and taxation, common training support is planned to complement and reinforce the training efforts of Member States and business in areas where national action alone is insufficient.²⁴ Such an approach is consistent with the educational and learning aspects of the Community's Europe 2020 strategy.

Any common training measure in this field should be designed to help translate e-Government into practice and thus enable businesses and governments to reap the benefits of electronic customs in full.

To achieve this goal, common training measures are best developed in partnership with all concerned stakeholders and should comply with a few key principles: be driven by user's needs and be multi-channel, cross-governmental and cross-national.

The Commission proposes to pursue the following methodology in particular:

- Mapping of new knowledge, skills and competency requirements related to the centralised part of electronic customs services;
- Identification of common training needs at European level, compared to purely national training needs;
- Alignment of common training support planning with overall project development timeline per electronic customs project;
- Selection of most appropriate training tools and delivery methods depending on the target audience and circumstances;
- Development of tailor-made training answers on common training requirements for identified target audiences;
- Provision of an online collaborative space for additional coordination of national training measures between the Member States and with business, where appropriate.

By pursuing the approach outlined above, training and new competency building will contribute to the success of electronic customs services; it will be instrumental in the actual adoption of services and enable governments and the business sector to turn this adoption into value.

Concrete training development work in support of the MASP-C started in April 2015, when the Commission designed together with some Member States a UCC EU eLearning Roadmap²⁵. The roadmap describes how the Commission is going to support the implementation of the UCC at national level and serves as guideline to set the scope and requirements for each eLearning course developed to support the UCC implementation. As a general rule, content should be organised in such a way

²⁴ Common training support can be provided as far as supported by the customs cooperation programme Customs 2020.

²⁵ UCC eLearning Roadmap, June 2015, Ares(2015)2883425

to obtain 1 hour of learning material per course. The courses should be compatible with mobile devices such as tablets and smartphones.

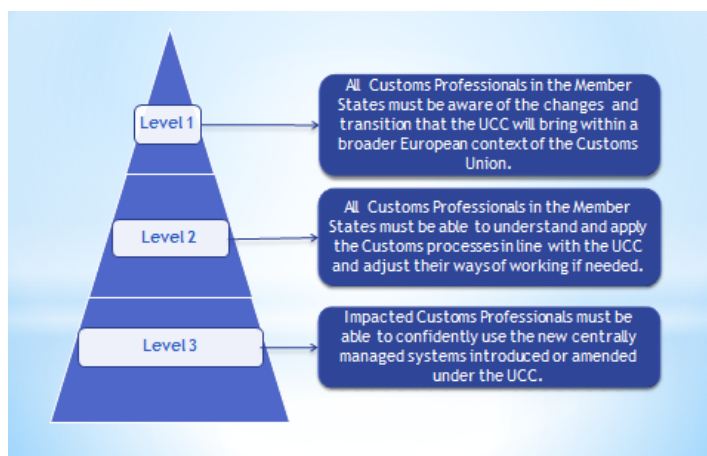


Figure 3 - UCC EU eLearning Roadmap

The roadmap concludes that the Commission would in a first instance deliver 1 UCC Overview module, Level 1, to raise awareness and focus on the changes and novelties the UCC is bringing compared to the former customs legislation, CCC. This course has been delivered in March 2016.

The roadmap determines also that the Commission would in parallel develop 14 domain specific courses, Level 2, to help building the customs competencies defined in the EU Customs Competency Framework (CustComp^{EU})²⁶ in function of the new customs legislation. These courses have been delivered from April 2015 to May 2016. They serve, in first instance, to refresh the knowledge of the customs officers in light of the UCC. Next, they serve as ideal induction courses for newcomers to customs.

Finally, the Roadmap sets the foundation for the creation of Level 3 courses, which will encompass IT eLearning courses, in-depth guidance and use cases. The IT eLearning courses will support the implementation of the common EU IT systems outlined in the MASP-C and should be delivered prior to the entry into force of the use of each IT system. However, this timely delivery entirely depends on the accessibility of the IT systems in development.

A first UCC IT eLearning has been delivered in December 2016, in time to support the implementation of the Registered Exporter System (REX). Another EU eLearning module on Customs Decisions system has been delivered in December 2017, with a further update during 2018. In addition, the EBTI-3 system eLearning module was delivered in April 2018.

For the Level 3, other modules for IT systems – specially the Trader Portal- are planned to be in place by the end of 2019. The modules developed to support the launch of IT systems will be updated in line with new releases of the system itself if needed.

²⁶ http://ec.europa.eu/taxation_customs/eu-training/eu-customs-competency-framework_en

11. COMMUNICATION

The implementation, application and adoption of electronic customs by Member States and trade will require information and communication actions to raise awareness on e-Customs, both in terms of the benefits it brings and the uptake of proposed measures. Specific communication actions will be proposed and introduced as the electronic customs project develops. The Commission will be responsible for activities at EU level. The Customs Union Performance (CUP) will continue to be one of the main sources for communication purposes. This is one of the orientations established for CUP by the heads of the customs administrations and the Commission during the High-Level Seminar held in Vienna in October 2018. The EU Communication Network for Taxation and Customs will be the main forum for the Commission and Member States to coordinate communication actions.

12. MONITORING MASP-C IMPLEMENTATION, MONITORING OF THE UCC IMPLEMENTATION AND CUSTOMS UNION PERFORMANCE

Monitoring the implementation of MASP-C:

The achievement of the vision of a paperless customs environment demands adherence to the timetable set out in this plan and the e-Customs Decision. It is also important to assess whether the objectives of the electronic customs initiative are being met. To this end, the Commission, together with Member States, will undertake monitoring activities to ensure the EIS are being achieved. This includes annual reporting on the tasks allocated under the e-Customs Decision. The monitoring of the MASP-C implementation will be continuous and information will be shared with Member States in order to assist in the timely and efficient achievement of the objectives and creation of computerised systems.

Monitoring the UCC implementation:

Monitoring the application of the UCC, collecting information and evaluating the functioning of the UCC on the ground is a crucial step in the sequence of policy cycle measures that will make the UCC package operate as intended.²⁷ Attention must be given to how the new rules are implemented across the EU, ensuring that the Customs Union is functioning properly, and implemented in accordance with the legal provisions and expected standards.

The Heads of customs administration and the Commission collectively recognised the July 2018 CPG meeting that monitoring exercise was a strategic element of the Customs Union implementation. Consequently, joint action monitoring activities will be organised on selected priority areas.

Customs Union Performance:

Moreover, the European Commission, in close co-operation with Member States, has developed, over the years, the Customs Union Performance (CUP) project to examine the progress of the EU Customs union towards its strategic objectives, in line with the EU Customs mission statement and Customs Strategy. The Customs Union Performance System (CUP) is a mechanism for measuring customs activities and monitoring trends at EU level and in each participating country. It provides in the CUP Annual Report an assessment of the Customs Union performance against its strategic objectives – including the digitalisation of customs, examining compliance, identifying and analysing key features, trends, gaps, weaknesses, and potential risks.

The 2018 High Level Seminar on Customs Union Performance was an important milestone. The Heads of customs administration and the Commission recognised the need to develop and use CUP as a *management and steering tool*. The ECOFIN adopted on 12 February 2019 Council conclusions on the first biennial report on progress in developing the EU Customs Union and its governance with the Vienna declaration in annex, thus emphasizing the high priority of the CUP in the Customs Union context.

Therefore, the Commission and Member States will ensure that the development of EIS will take the need to collect data for these activities into account.

²⁷ The importance of monitoring in implementation and application of the UCC and role in good functioning of the EU Customs Union is also emphasised in the Governance Communication supported by Council Conclusions, as well as recognised by the First Biennial Report on CU and its Governance development.

13. CONCLUSION

Increasing the efficiency and effectiveness of customs procedures and processes through simplifications or otherwise, as well as providing for interoperable customs systems accessible to economic operators throughout the Union, are the principal objectives of the electronic customs initiative. As outlined in this document, this initiative is based on and aligned with the Commission Communication on e-Government and the Council Resolution on a paperless environment for customs and trade. Member States have further committed themselves to the objectives of the electronic customs initiative when adopting the e-Customs Decision, the UCC and its Work Programme, which both provide a firm legal framework for this initiative. Within this framework, the MASP-C is a “rolling plan” maintained under tight management that sets out detailed guidelines for the development of electronic customs systems (or EIS). The commitment of Member States to the timetable set out in the e-Customs Decision and further detailed in the MASP-C is a key element for the success of electronic customs projects.