COMMISSION IMPLEMENTING DECISION (EU) …/…

of 15.12.2023

establishing the Work Programme relating to the development and deployment for the
electronic systems provided for in the Union Customs Code
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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code¹, and in particular to Article 281, first paragraph, thereof,

Whereas:

(1) Article 6 of Regulation (EU) No 952/2013 laying down the Union Customs Code provides that exchanges of information between customs authorities and between economic operators and customs authorities, and storage of such information, are to be made using electronic data processing techniques. Article 280 of Regulation (EU) No 952/2013 provides that the Commission is to draw up a work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (‘the work programme’).

(2) The Commission adopted the first work programme by means of Implementing Decision 2014/255/EU², updated by means of Implementing Decision (EU) 2016/578³ and by Implementing Decision (EU) 2019/2151⁴. The version of the work programme adopted in Implementing Decision (EU) 2019/2151 needs to be updated to take account of new developments concerning planning for the electronic systems.

(3) The work programme should be updated in order to list the electronic systems provided for in Regulation (EU) No 952/2013, the relevant Articles providing for those systems and the dates on which they are expected to become operational. The work programme should distinguish between the electronic systems that Member States are to develop themselves (‘national systems’) and those that they are to develop in cooperation with the Commission (‘trans-European systems’). The electronic systems referred to in the work programme should be managed, prepared and developed in accordance with the planning document covering all IT-related

customs projects\(^5\) (the multi-annual strategic plan for customs or ‘MASP-C’), which is being drawn up in accordance with Decision No 70/2008/EC of the European Parliament and of the Council\(^6\), and in particular Article 4 and Article 8(2) thereof.

(4) The work programme defines in more detail the actual dates of deployment of each of the electronic system and sets the end date of the deployment in accordance with the transitional periods laid down in Article 278 of Regulation (EU) No 952/2013 and Commission Delegated Regulation (EU) 2016/341\(^7\).

(5) Where the work programme allows Member States to choose to deploy a trans-European or national electronic system within a given period (i.e. deployment window), the Annex to this Decision should make it clear that the ‘start date of deployment’ is the earliest date on which Member States may start operating the new electronic system and that the ‘end date of deployment’ is the last date by which Member States and economic operators are to start using the new or upgraded electronic system. The end date of deployment should also be the end of the period of the transitional measures related to that electronic system. That date should therefore be set on the basis of the deadlines provided in Article 278(1), (2) and (3) of Regulation (EU) No 952/2013. These deployment windows are necessary to implement the systems at Union level, taking into account the needs of each system. Different rules concerning deployment windows should apply to the customs project on pre-arrival security and safety (ICS2). In this case, Member States should be ready to deploy each release of the project at the start date for the release, while economic operators should be given, with the agreement of Member States, a possibility to connect within the deployment window. Due to significant implementation delays experienced in certain Member States concerning Release 2 of ICS2, the Commission has adopted the Commission Implementing Decision (EU) 2023/438\(^8\) granting a derogation pursuant to Article 6(4) of Regulation (EU) No 952/2013 to use means other than electronic data-processing techniques for the exchange and storage of information for Release 2 of ICS2. In view of these delays, Member States and economic operators also voiced concerns as to the feasibility of the project timeline for Release 3 of ICS2. The Commission should therefore introduce a gradual implementation in 3 steps, starting with maritime carriers in ICS2 from 3 June 2023, then maritime house filers in ICS2 from 4 December 2024, and finally connecting the road and rail operators in ICS2 from 1 April 2025.

(6) The deployment windows for the migration of national electronic systems should include the national project and migration plans of Member States and should take into account their specific national IT environments and circumstances. The end dates of deployment of national electronic systems should also end the transitional measures.

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\(^5\) https://ec.europa.eu/taxation_customs/general-information-customs/electronic-customs_en#heading_2
applicable to those electronic systems. Those dates should therefore be set on the basis of the deadlines provided in Article 278(1), (2) and (3) of Regulation (EU) No 952/2013. Due to significant implementation delays experienced in certain Member States concerning the national electronic systems, the Commission has adopted Commission Implementing Decision (EU) 2023/234\(^9\), Commission Implementing Decision (EU) 2023/235\(^10\), Commission Implementing Decision (EU) 2023/236\(^11\) and Commission Implementing Decision (EU) 2023/237\(^12\) granting derogations in accordance with Article 6(4) of Regulation (EU) No 952/2013. References to those derogations should be included in the Annex.

(7) The derogations granted by means of Implementing Decision (EU) 2023/237 have an impact on the project for Centralised Clearance at Import (CCI) and have led to a redefinition of the project approach. For CCI-Phase 1, the timeline is extended by 7 months and Member States are allowed to deploy the CCI-Phase 1 system only with a standard customs declaration, as a first step of the entire CCI project implementation. Member States are allowed the possibility to implement CCI-Phase 1 using CCI-Phase 2 (full scope) specifications, and as such avoiding a transition from CCI-Phase 1 to CCI-Phase 2. This will also facilitate economic operators, allowing them to adapt their systems in an agile manner, assuring smooth use of the CCI system, and therefore the CCI project should be deployed by the deadline of 2 June 2025.

(8) To ensure goods can be moved within/to the Union under the transit procedure or exported without facing operational discontinuity issues the timeline for the implementation of the trans-European projects related to the New Computerised Transit System (NCTS) and the Automated Export System (AES) should be adapted by introducing the deployment deadline of 1 December 2023. Although most Member States have deployed their system, a limited number of Member States have announced that their national application will not be (fully) ready to start operating in NCTS-Phase 5 or AES. A focus to deliver in an agile manner first the core functionalities of the systems and then the non-core ones should facilitate the smooth finalisation of the project by 2 December 2024. Furthermore, economic operators are

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also facing delays, in particular in those Member States where delays in the project planning have occurred. Member States will remain responsible for establishing the national transition strategy for their economic operators. From 2 December 2024 Member States and traders should be using the new systems, whilst some transitional rules are still applied (for technical reasons) until 21 January 2025 for NCTS-Phase 5 and until 11 February 2025 for AES.

(9) Member States and the Commission should also ensure that the economic operators have received in a timely manner the technical information needed for them to update their own electronic systems and to connect to the new or upgraded electronic systems provided for in Regulation (EU) No 952/2013. Members States and the Commission should inform economic operators of the changes between 12 and 24 months before deployment of a particular system, depending on the system and if necessary due to the scope and nature of that system. For minor changes, that period may be shorter.

(10) The measures provided for in this Decision are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS DECISION:

**Article 1**

**The work programme**

The work programme relating to the development and deployment of the electronic systems provided for in Regulation (EU) No 952/2013 laying down the Union Customs Code (‘the work programme’), as set out in the Annex, is hereby adopted.

**Article 2**

**Implementation**

1. Member States and the Commission shall cooperate in the implementation of the work programme.

2. Member States shall develop and deploy the relevant electronic systems within the dates of the relevant deployment windows laid down in the work programme.

3. The projects specified in the work programme and the preparation and implementation of the related electronic systems shall be managed in a manner consistent with the work programme and the multi-annual strategic plan for customs.

4. The Commission shall undertake to seek common understanding and agreement with Member States on the project scope, design, requirements and architecture of the electronic systems when initiating the projects set out in the work programme. Where relevant, the Commission shall also consult economic operators and take their views into account.

**Article 3**

**Updates**

The work programme shall be updated regularly to ensure its alignment with, and adjustment to, developments in the implementation of Regulation (EU) No 952/2013, and to take account of progress in preparing and developing the electronic systems. This applies particularly to the availability of commonly agreed specifications and the operational launch of the electronic systems.
Article 4

Communication and reporting

1. Member States and the Commission shall share information on planning and on progress in implementing each of the systems.

2. Member States shall submit to the Commission national project and migration plans and the table on their progress in developing and deploying the electronic systems referred to in Article 278a(4) of Regulation (EU) No 952/2013 by 31 January and by 30 June each year. The plans and the table shall include the relevant information necessary for the annual report to be submitted by the Commission under Article 278a(1) of Regulation (EU) No 952/2013.

3. Member States shall inform the Commission immediately of any important updates in their national project and migration plans.

4. Member States shall make the technical specifications related to the external communication of the national electronic system available to economic operators in a timely manner.

Article 5

Repeal

1. Implementing Decision (EU) 2019/2151 is repealed.

2. References to Implementing Decision (EU) 2019/2151 shall be construed as references to this Decision.

Article 6

Entry into force

This Decision shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

Done at Brussels, 15.12.2023

For the Commission
The President
Ursula VON DER LEYEN