



European
Commission

2023 E-CUSTOMS ANNUAL PROGRESS REPORT



EUROPEAN COMMISSION

Directorate-General for Taxation and Customs Union
Directorate B — Digital delivery of Customs and Taxation Policies
Unit B1. — Processes & data, customer relationship and planning
e-mail: TAXUD-E-CUSTOMS@ec.europa.eu

*European Commission
B-1049 Brussels*

LEGAL NOTICE

This document has been prepared for the European Commission; however, it reflects the views only of the authors, and the European Commission is not liable for any consequence stemming from the reuse of this publication. More information on the European Union is available on the Internet (<http://www.europa.eu>).

EN PDF KP-AG-24-001-EN-N ISBN: 978-92-68-17911-6 ISSN 2600-3813 DOI:10.2778/07862

© European Union, 2024



The reuse policy of European Commission documents is implemented by the Commission Decision 2011/833/EU of 12 December 2011 on the reuse of Commission documents (OJ L 330, 14.12.2011, p. 39). Except otherwise noted, the reuse of this document is authorised under a Creative Commons Attribution 4.0 International (CC-BY 4.0) licence (<https://creativecommons.org/licenses/by/4.0/>). This means that reuse is allowed, provided appropriate credit is given, and any changes are indicated.

For any use or reproduction of elements not owned by the European Union, permission may need to be sought directly from the respective rightsholders.

Table of Contents

TABLE OF CONTENTS	3
TABLE OF FIGURES	5
LIST OF TABLES	6
1. INTRODUCTION	8
2. BACKGROUND	8
2.1 e-Customs Initiative.....	8
2.2 Tasks and Coordination	8
3. GOVERNANCE	9
3.1 Governance of the e-Customs Implementation	9
3.2 Customs Programme and Technical Support	9
3.3 Supporting Instruments	13
4. LEGISLATIVE FRAMEWORK	15
4.1 Multi-Annual Strategic Plan for Customs (MASP-C)	15
4.2 Union Customs Code (UCC) Legislation and Data Harmonisation	15
4.3 UCC Work Programme (UCC WP) and National Planning Derogations	16
4.4 Implementing Regulation on Technical Arrangements (IRTA)	18
4.5 EU Single Window Environment for Customs (EU SWE-C).....	18
4.6 European Maritime Single Window environment (EMSWe) in relation to customs systems	19
4.7 UK Withdrawal from the EU – Post Activities.....	20
5. E-CUSTOMS KEY MILESTONES AND ACHIEVEMENTS IN 2023.....	21
5.1 New Initiatives.....	21
5.2 Customs IT Collaboration	23
5.3 IT Modernisation and Security	24
5.4 IT Business Continuity Management System (IT BCMS)	25
5.5 The Recovery and Resilience Facility (RRF).....	27
5.6 Supporting Activities.....	28
5.6.1 Training for customs officials and other stakeholders.....	28
5.6.2 Promotion Activities	30
5.6.3 Consultation with economic operators at national level	32
6 COSTS.....	35
6.1 Costs incurred by DG TAXUD for IT systems development in 2023	35
6.2 Costs incurred by the Member States in 2023.....	36
6.3 Total costs incurred by DG TAXUD and the Member States in 2023.....	42
7 CONCLUSIONS AND CHALLENGES	43
ANNEX 1 – IT SYSTEMS PROGRESS ACTIVITIES.....	45
1 MASP-C PROJECTS.....	45

1.1	MASP-C Group 1 – Customs European Information Systems (EIS).....	45
1.1.1	UCC Projects.....	45
1.1.2	Anti-Counterfeit and Anti-Piracy System (COPIs) (1.12)	48
1.1.3	EU Single Window environment for Customs (EU SWE-C) (1.13) ..	49
1.1.4	Classification Information System (CLASS) (1.14).....	50
1.1.5	Customs Risk Management System 2 (CRMS2) (1.16)	51
1.1.6	Digitalisation of Cultural Goods (1.18).....	52
1.1.7	Customs Union Performance – Management Information System (CUP-MIS) (1.25).....	53
1.1.8	European Maritime Single Window environment (EMSWe) in relation to customs systems (1.27)	54
1.2	MASP-C Group 2 – Customs European initiatives needing further study and agreement.....	55
1.2.1	Carbon Border Adjustment Mechanism (CBAM) – "Transitional Period" & "Definitive Period" System (2.14)	55
1.2.2	Smart Border (2.15).....	56
1.2.3	Electronic Proof-of-Origin Certificates (e-PoC) (2.16)	57
1.2.4	Binding Origin Information and Binding Valuation Information (BOI and BVI) IT System (2.17)	58
1.2.5	Military Customs System/Form 302 (2.18)	59
1.3	MASP-C Group 3 – Customs International Information Systems.....	60
1.3.1	EU Implementation of United Nations Economic Commission for Europe (UNECE) electronic International Road Transports (eTIR) System (3.1)	60
1.3.2	electronic Temporary Admission (eATA) Carnet Project (3.2).....	61
1.3.3	Smart and Secure Trade Lanes (SSTL) (3.3).....	62
1.4	MASP-C Group 4 – Customs IT cooperation initiatives and technological developments to facilitate Customs EIS (including current CCN operations)	63
1.4.1	UCC Projects.....	63
1.4.2	National Systems Implementation by IT Collaboration Projects (4.1).....	64
1.4.3	Common Communication Network 2 (CCN2) (4.5)	65
1.4.4	High Availability DG TAXUD operational capabilities (4.7).....	66
1.4.5	Maintenance and Updates of Operational IT Systems (4.8).....	67
1.4.6	IT Business Continuity (4.9).....	70
1.4.7	EU Customs Data Model (EUCDM) (4.12).....	70
1.4.8	EU Customs Trader Portal (EUCTP) (4.13)	71
1.5	Other National Projects and Activities	72
2	MEMBER STATES' ACTIVITIES AND COORDINATION OF E-CUSTOMS WITH OTHER E-GOVERNMENT SYSTEMS	74
	ANNEX 2 – PLANNING OVERVIEW OF MASP-C PROJECTS	78
	Explanatory Note on the Planning Overview of MASP-C Projects.....	78
	ANNEX 3 – ACRONYMS, ABBREVIATIONS & KEY TERMS	81
	GETTING IN TOUCH WITH THE EU	89

Table of Figures

Figure 1 - EUCDM visitor statistics in 2023.....	14
Figure 2 - Evolution of CCN message quantities/volume	25
Figure 3 - Evolution of exchanged messages for specific systems	26
Figure 4 - Evolution of exchanged messages for specific systems (detailed for EBTI, EOS, ICS, SURV, SMS).....	26
Figure 5 - Evolution of exchanged messages for UCC ICS2 TAPAS and UCC ICS2 CCN2 in 2022 and 2023.....	27
Figure 6 - CCN messages distribution per system during 2023	27
Figure 7 - Commission's costs in 2023 (expressed in EUR)	35
Figure 8 - Main categories of the Commission's costs in 2022 and 2023.....	36
Figure 9 - Member States' costs of customs IT systems in 2023	37
Figure 10 - Costs of IT systems in Development and Operation as part of all systems in 2020-2023	38
Figure 11 - Distribution of Member States' expenditure	38
Figure 12 - Cost per MASP-C and non-MASP-C Revision 2023 Project Groups	39
Figure 13 - MS total costs over the years 2008-2023	39
Figure 14 - Member States' man-hours consumed in 2023 per category	40
Figure 15 - Member States' man-hours for customs IT systems in 2023	41
Figure 16 - Commission and Member States' total expenditure on IT Development and Maintenance in 2023	42
Figure 17 - Commission and Member States' grand total on the e-Customs activities in 2022-2023	42
Figure 18 - COPIS Member States' Progress	48
Figure 19 - EU SWE-C Member States' Progress	50
Figure 20 - CLASS Member States' Progress	51
Figure 21 - CRMS2 Member States' Progress.....	52
Figure 22 - Digitalisation of Cultural Goods Member States' Progress.....	53
Figure 23 - CUP-MIS Member States' Progress	54
Figure 24 - EMSWe Member States' Progress	55
Figure 25 - CBAM Member States' Progress	56
Figure 26 - Smart Border Member States' Progress	57
Figure 27 - e-PoC Member States' Progress	58
Figure 28 - BOI-BVI Member States' Progress	59
Figure 29 - MSC/Form 302 Member States' Progress	60
Figure 30 - eTIR Member States' Progress	61
Figure 31 - eATA Member States' Progress	62

Figure 32 - SSTL Member States' Progress	63
Figure 33 - National Systems Implementation by IT Collaboration Projects Member States' Progress.....	65
Figure 34 - CCN2 Member States' Progress	66
Figure 35 - High Availability DG TAXUD operational capabilities Member States' Progress .	67
Figure 36 - Maintenance and Updates of Operational IT Systems Member States' Progress	68
Figure 37 - NCTS - Volume of movement and errors per year.....	68
Figure 38 - Evolution of ECS Movements and Total Messages Volume since 2014	69
Figure 39 - Evolution of number of Movements and Common Domain Messages	69
Figure 40 - IT Business Continuity Member States' Progress	70
Figure 41 - EUCDM Member States' Progress	71
Figure 42 - EUCTP Member States' Progress	72

List of Tables

Table 1 - Member States' training activities on MASP-C projects	30
Table 2 - Member States' promotion activities on MASP-C projects	32
Table 3 - Member States' Consultation activities on MASP-C projects	34
Table 4 - Member States' Status for UCC Projects.....	47
Table 5 - Member States' status for COPIS.....	48
Table 6 - Member States' status for EU SWE-C	50
Table 7 - Member States' Status for CLASS.....	51
Table 8 - Member States' status for CRMS2.....	52
Table 9 - Member States' status for Digitalisation of Cultural Goods	53
Table 10 - Member States' status for CUP-MIS	53
Table 11 - Member States' status for EMSWe	55
Table 12 - Member States' status for CBAM.....	56
Table 13 - Member States' status for Smart Border	57
Table 14 - Member States' status for e-PoC.....	58
Table 15 - Member States' status for BOI-BVI.....	59
Table 16 - Member States' status for MCS/Form 302	60
Table 17 - Member States' status for eTIR	61
Table 18 - Member States' status for eATA	62
Table 19 - Member States' status for SSTL.....	63
Table 20 - Member States' status for UCC Project	64
Table 21 - Member States' status for National Systems Implementation by IT Collaboration Projects	64

Table 22 - Member States' status for CCN265

Table 23 - Member States' status for High Availability DG TAXUD operational capabilities ..66

Table 24 - Member States' status for Maintenance and Updates of Operational IT Systems 67

Table 25 - Member States' status for IT Business Continuity70

Table 26 - Member States' status for EUCDM71

Table 27 - Member States' status for EUCTP72

Table 28 - Abbreviations and acronyms88

1. INTRODUCTION

The 2023 e-Customs Annual Progress Report is the sixteenth report prepared pursuant to Article 12 of the e-Customs Decision (Decision 70/2008/EC)¹, under which the Member States² are required to report on the progress made towards coordinating the implementation of the e-Customs initiative. The European Commission³ prepares a comprehensive report covering the annual operational (from a technical viewpoint) and strategic financial objectives of the Member States within the scope of the e-Customs projects and supporting initiatives.

This year, the Commission received 21 national e-Customs progress reports.

2. BACKGROUND

2.1 e-Customs Initiative

The Customs Union, as one of the European Union pillars, aims at providing a stable basis for economic integration and growth within Europe. In 2003, the Commission issued an e-Customs Communication⁴ with proposals about a new simplified paperless environment for customs and trade. The e-Customs Communication carved out an essential path towards radically simplifying customs regulations and procedures and integrating modern, efficient, and uniform techniques within the EU Customs Union. The subsequent 2003 European Council⁵ Resolution⁶ endorsed the objectives formulated in the e-Customs Communication, thus establishing the framework for the e-Customs initiative. Decision 70/2008/EC on a paperless environment for customs and trade, also referred to as the e-Customs Decision, is the key legislation related to the e-Customs initiative, promoting a shift to a coherent and interoperable electronic customs environment with a unified data system to facilitate communication between economic operators and customs authorities and to enhance security at the EU's external borders.

2.2 Tasks and Coordination

Articles 5, 6, and 7 of the e-Customs Decision define the main components of the e-Customs systems and regulate the cooperation between the Member States and Commission by specifying the tasks of both stakeholders for the development and the synchronised implementation of the Information Technology (IT) projects. In this context, both parties are equally responsible for facilitating the customs communication and information exchange systems by coordinating the electronic systems' setup, deployment and operation at the EU and national levels. The Commission is legally obliged to report annually to the European Parliament⁷ and Council on progress related to the e-Customs projects at the EU and national levels.

¹ Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade, [OJ L 23, 26/01/2008, p. 21–26](#).

² The European Union Member States are referred to as 'the Member States' throughout the document.

³ The European Commission is referred to as 'the Commission' throughout the document.

⁴ Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - A simple and paperless environment for customs and trade, [COM/2003/0452 final](#).

⁵ The European Council is referred to as 'the Council' throughout the document.

⁶ Council Resolution of 05/12/2003 on creating a simple and paperless environment for customs and trade, [OJ C 305, 16/12/2003, p. 1–2](#).

⁷ The European Parliament is referred to as 'the Parliament' throughout the document.

3. GOVERNANCE

3.1 Governance of the e-Customs Implementation

The implementation of e-Customs IT projects is based on a three-tier governance model as described in the Multi-Annual Strategic Plan for electronic Customs (MASP-C) Annex 3⁸. This organisational structure ensures regular interaction across all levels and roles and helps to clearly define the responsibilities for each of those levels and the involved groups, thus facilitating efficient coordination between all stakeholders. The key components of this structure are the policy, coordination, and expert levels.

At the policy level, the Customs Policy Group (CPG) is the steering body that in accordance with the Commission's Decision of 07 June 2018⁹, contributes towards the e-Customs implementation by advising the Commission on customs policy matters. It also provides leadership on the effective and efficient operation of the Customs Union and serves as an escalation body. The High Level Project Group (HLPG) acts as a leading coordination and steering forum, composed of participants from the Member States and the Commission.

At the coordination level, the Electronic Customs Coordination Group (ECCG) is the cornerstone for operational and technical coordination, ensuring the updates of the MASP-C and reporting the progress of the relevant activities to the different stakeholders. The ECCG deals with matters related to the legislation, processes, and Business Process Models (BPMs), project management, operations, planning, and technical aspects.

The expert level consists of a number of subgroups of the ECCG namely (a) the Customs Business Group (CBG), (b) the IT Systems Development Group (ITSDG), and (c) the IT Technology and Infrastructure Group (ITTIG). More specifically, CBG comprises customs business experts from the Member States and the Commission and is responsible for defining and implementing all customs business processes. The ITSDG deals with the preparation of the systems' development, and the ITTIG is tasked with preparing the technical aspects of the projects and systems.

The Customs Code Committee (CCC) has a leading role in the adoption of legislative acts¹⁰. Specifically, during the meetings of the committee, the Member States vote any customs related legislative act to ensure the legal coherence of the implementing provisions of the Union Customs Code (UCC).

3.2 Customs Programme and Technical Support

The Customs Programme aims to support the development and operation of the central IT systems used by the EU customs, facilitate the cooperation between the EU national customs authorities and ensure the effective functioning and modernisation of the EU Customs Union with its implementation under the Commission's responsibility. The target audience of the Programme, apart from the Member States, includes (a) the acceding, candidate, and potential candidate countries along with (b) the European Neighbourhood Policy countries¹¹, and (c) other third countries¹². All the actions encompassed in the Programme should be in

⁸ MASP-C Rev. 2023 v1.0, [Annex 3 - Governance Scheme](#).

⁹ [Commission's Decision of 07 June 2018](#)

¹⁰ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers, [OJ L 55, 28.2.2011, p. 13–18](#).

¹¹ European Neighbourhood Policy and Enlargement Negotiations (DG NEAR) - [Potential candidates](#).

¹² Other third countries, in accordance with the conditions laid down in a specific agreement covering the participation of the third country in any Union programme.

accordance with the Programme's regulation¹³ and the multiannual Work Programme (WP)¹⁴. The Programme's main objectives are to provide support, protect financial interests, ensure security, and safeguard the Customs Union and the Member States from illegal and unfair trade, while facilitating legitimate business activity.

To this end, the Customs Programme provides support through collaborative activities, such as seminars, project group meetings, workshops, and trainings. Under this framework, the Commission continued its activities in 2023, organising numerous IT trainings and meetings, both virtual and in physical presence. In total, 117 meetings took place, with 2,960 participants; 86 were organised under the prism of the e-Customs governance groups¹⁵, hosting 2,512 participants; while 31 were training sessions offered to 448 participants.

The CPG acts as the Steering Group, ensuring alignment between the e-Customs Decision and the MASP-C. During 2023, the CPG focused on (a) the UCC IT implementation and the endorsement of the MASP-C Revision 2023, (b) the sanctions policy and the fight against circumvention, including the bilateral contacts with third countries and a series of missions to Border Crossing Points (BCPs) at the eastern border as part of the Solidarity Lanes work, (c) the relations between the United Kingdom (UK) and the EU, and particularly the implementation of the Windsor Framework, (d) the development of the Carbon Border Adjustment Mechanism (CBAM), and (e) the World Customs Organisation (WCO) reform.

During the ECCG meetings, discussions regarding topics related to electronic customs are held to reach a common agreement on the updates required for the MASP-C and monitor the progress of the related e-Customs projects. During 2023, four meetings were organised focusing also on the technical aspects of the various projects, such as the UCC Import Control System 2 (ICS2), the UCC Guarantee Management System (GUM), the UCC Proof of Union Status (PoUS), and CBAM. The Customs Expert Group on Data Integration and Harmonisation (CEG-DIH)¹⁶ is mainly dedicated to the revision of the data related provisions of the UCC DA and UCC IA, in addition to covering the Economic Operator Registration and Identification/Economic Operator System (EORI/EOS), the European Union Customs Data Model (EUCDM), the Central Services/Reference Data 2 (CS/RD2) system, and the WCO data model mapping. The Customs Code Committee on Data Integration and Harmonisation (CCC-DIH) is dedicated to the revision of the data related provisions of the UCC DA and UCC IA. Both the CEG and CCC-DIH met five times in 2023 and their work was supported by the project group Data Integration and Harmonisation.

In 2023, numerous expert group meetings related to UCC, or other projects were held. The main objectives of these meetings were the drafting of L3 and L4 BPMs, the development and update of the relevant systems, and their operational support. The other objectives include the reinforcement of the customs officials' skills and the enhancement of the administrative capacity of the customs authorities.

Concerning the UCC projects, meetings were organised for the (a) UCC Customs Decision System (CDS), (b) UCC ICS2, (c) UCC GUM, (d) UCC Centralised Clearance for Import (CCI), and (e) UCC Standardised Exchange of Information for Special Procedures (INF SP).

In the area of EU Single Window (SW), expert group meetings were held regarding the (a) EU Single Window Environment for Customs (EU SWE-C), (b) EU SWE IA/DA, (c) EU Customs

¹³ Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013, [OJ L 87, 15.3.2021, p. 1–16](#).

¹⁴ Annex to the Commission Implementing Decision on the financing of the Customs programme for cooperation in the field of customs for the year 2023 and the adoption of the multi-annual work programme for 2023, 2024 and 2025, [C\(2023\) 725 final](#).

¹⁵ The groups that organised the meetings were the ECCG, CBG, and PG.

¹⁶ The CEG-DIH is composed of delegates from the Member States and TCG as well as the Commission.

Single Window Certificates Exchange System (EU CSW-CERTEX), (d) European Maritime Single Window environment (EMSWe), and (e) Digitalisation of Cultural Goods.

Expert group meetings concerning other projects, namely the (a) Binding Origin Information (BOI) and Binding Valuation Information (BVI) IT project, (b) electronic Temporary Admission (eATA), and (c) electronic Proof-of-Origin Certificates (e-PoC)¹⁷ were also organised.

The UCC CDS project group¹⁸ organised several meetings during 2023 on business and technical issues. In this context, adjustments of Annex A to the UCC DA and UCC IA were proposed, leading to changes in L3 and L4 BPMs to ensure alignment with the upcoming CDS release incorporating the GUM system. Further pertinent activities were also carried out at the ECCG level regarding the approval of changes discussed and agreed upon in the business and IT meetings.

The expert group¹⁹ on the domain of UCC ICS2 convened¹⁹ in 2023 to deliberate about ICS2 Releases 2 (R2) and 3 (R3). Regarding ICS2 R2, the topics were relevant to the status of the operations and the way forward for the Member States that were granted a derogation. For ICS2 R3, the discourse centred around business-related topics, such as the Operational Guidance, which was completed for maritime and inland waterways industries; the required updates for the Functional System Specifications (FSS), the deployment planning and the state of play from the economic operators' side.

The discussions on UCC GUM held during 2023 focused on the legal framework of the system and the development aspects of the national and central components. Additionally, the enhancement of the UCC GUM system was discussed in a dedicated CBG meeting as well as in the CDS project group, Customs Code Committee – General Customs Legislation Section (CCC-GEN), ECCG jointly with Trade Contact Group (TCG), WCO, and meetings of the CEG and CCC-DIH.

Regarding the UCC CCI project group, the meetings organised during the reporting year encompassed deliberations on open business and technical issues. The system's issues and state of play of the Member States' activities for the CCI national components implementation were also discussed in various bilateral meetings among the Member States and the Commission as well as during a joint meeting with the Surveillance (SURV) experts held in November 2023.

The UCC SP²⁰ project group convened twice in 2023 with a focus on the business aspects of the system. The drafting and review of the Business Case was completed in collaboration with the Member States, enabling the issuing of the document to the ECCG for validation. Other aspects were also deliberated, such as the System-to-System (S2S) approach and the planning of the subsequent releases.

The EU SWE-C Business-to-Government (B2G) Project Group contributed to the examination and concretisation of the B2G dimension and functionality, by identifying the challenges and opportunities of SW B2G, and analysing the services to be provided at the EU level to support

¹⁷ The national administrations of the following countries participated in the discussion: Working Group 1 included the Member States: BE, DK, DE, ES, IT, LV, LU, MT, NL, PL, RO, FI, and the following third countries: Algeria, Egypt, Israel, Morocco, Palestine, Republic of North Macedonia, Switzerland, Türkiye, and Ukraine. Working Group 2 included the Member States: CZ, DE, ES, IT, CY, LV, LU, HU, NL, PL, PT, RO, and the following third countries: Albania, Algeria, Egypt, Iceland, Israel, Kosovo, Moldavia, Morocco, Norway, Palestine, Republic of North Macedonia, Switzerland, Türkiye, and Ukraine.

¹⁸ The CDS PG consists of customs representatives of 21 Member States, namely BE, CZ, DK, DE, EE, IE, ES, FR, HR, IT, LV, LT, HU, NL, AT, PL, PT, RO, SI, FI, and SE.

¹⁹ The ICS2 PG consists of the Member States', Swiss, and Norwegian customs administrations along with economic operators' representatives.

²⁰ The INF SP PG consists of 14 Member States, namely BE, CZ, DK, DE, EL, ES, FR, HR, IT, NL, PL, PT, RO, and FI.

the implementation at national level. During 2023, the project group²¹ continued the discussions and investigations concerning the governance aspects of the National Single Window (NSW), specifically the legal and practical experience on the development and maintenance of the existing NSWs. Once the Project Group discussions switched to the Deforestation domain²², significant progress was achieved in the elaboration of the business proof of concept, the assessment of the piloting exercise and the development of the draft BPMs of the B2G for the Deforestation domain.

Concerning e-PoC, multiple meetings were organised for the two working groups (WGs) to discuss the legal and organisational framework (WG1) and the system and process design (WG2). Specific topics of the two WGs included the draft text of the EU legal provisions to establish e-PoC, the draft of the Business Case and feasibility study, and the future BPMs. Joint meetings of both WGs were also organised to discuss several topics, such as the international context of the digitalisation of the proof of origin with the Pan-Euro-Mediterranean (PEM) zone, the connection of the EU e-PoC system with the National Customs Declaration Systems via EU CSW-CERTEX, the technicalities of cross-check with export declaration and certificate validity checks and quantity management, and the digitalisation of issuance process. In addition, two Plenary Sessions took place to highlight the achievements of the two WGs, discuss the legal framework needed for e-PoC environment and present the state of play of the e-PoC initiative.

The EU SWE-C IA/DA expert group was established in 2023 to assist with preparing the IA and DA concerning the Government-to-Government (G2G) exchanges as stipulated by the EU SWE-C Regulation²³. Throughout 2023, the Commission organised four expert group meetings to discuss and refine the draft legal texts.

The two expert group meetings on EU CSW-CERTEX held in 2023 centred around the scope and planning of the upcoming release of the system (Release 5.1). Details concerning the update of Ozone-Depleting Substances (ODS)²⁴ and Fluorinated Greenhouse Gases (F-GAS)²⁵ domains and the inclusion of Notification of Arrival (NOA), Import of Cultural Goods (ICG), and CBAM domains were also considered.

Meetings of experts in the area of the EMSWe convened in 2023 to discuss the revision of the data sets and the customs and maritime formalities that were to be included in the Message Implementation Guide (MIG).

The expert group meetings on the Digitalisation of Cultural Goods²⁶ concentrated on two topics: (a) the development of an electronic licensing (e-licensing) system for the economic operators and the competent authorities in the Member States, allowing them to be interconnected with the customs IT environment via the EU CSW-CERTEX, and (b) the definition of the provisions for the Implementing Regulation supporting the system and its Annexes.

²¹ The Member States participating in this exercise are: BE, CZ, DK, DE, IE, ES, FR, IT, LV, LT, HU, NL, AT, PL, PT, SI, and SE, along with TCG nominated representatives.

²² Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010, [OJ L 150, 9.6.2023, p. 206 247](#).

²³ Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013, [OJ L 317, 9.12.2022, p. 1–23](#).

²⁴ Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer, [OJ L 286, 31.10.2009, p. 1–30](#).

²⁵ Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014, [COM/2022/150 final](#)

²⁶ The PG on the Digitalisation of Cultural Goods consists of 14 Member States, namely BE, BG, DK, DE, EL, ES, FR, IT, LV, HU, NL, AT, PT, and RO.

There was one meeting in 2023 on the BOI-BVI IT project with experts on both BOI-BVI and IT to provide an overview of the project's current status and discuss the required UCC DA and IA amendments.

The expert group on the Electronic Admission Temporaire/Temporary Admission (eATA) domain held a meeting in 2023 with a focus on the new eATA carnet system, the main functionalities, the status of the pilot phase, the system's state of play, and the operational milestone scheduled for the beginning of 2024.

3.3 Supporting Instruments

Several instruments and tools are used to facilitate the work of the stakeholders operating the e-Customs systems in a digitalised and efficient manner.

BPM is a business analysis tool that provides a graphical representation of a business process or workflow and its related sub-processes and ensures a better understanding of the customs legislation and policies. During 2023, L1 through L4 BPMs for ICG and L1 and L4 for the EU CSW-CERTEX R5 were updated. Additionally, changes for L1 and L3 BPMs for the electronic Proofs of Origin Certificates (e-PoC) and preparatory activities for L2 and L3 BPMs for BOI and BVI were carried out.

The Architecture of Integrated Information Systems (ARIS) is a technical supporting tool for BPM, which facilitates the reusability and improvement of business processes and data. All EU customs BPMs are available to the Member States and economic operators via the ARIS Business Publisher. Throughout 2023, the ARIS platform and ARIS Publisher achieved a 99.5% availability rate in production and 99.3% in conformance environment without significant downtime observed. In this respect, 977 new models were created in Directorate-General Taxation and Customs Union (DG TAXUD) design, 54 models in DG TAXUD implementation, and 35 models in DG TAXUD operation. Furthermore, 53 new publications were created for the Member States and the Commission's business units. Repository models reached a total number of 23,272 for DG TAXUD design, 1,100 for DG TAXUD implementation and 1,416 for DG TAXUD operation, an increase of 3.62% compared to the previous year. Additionally, nine Microsoft Export Database (MSexportDB)²⁷ services were provided, and no changes in the list of national authorities that use this service were observed (BE, BG, CZ, DK, DE, IE, FR, IT, LU, AT, PL, RO, SI, and SE among the EU Member States and Serbia and Türkiye among the partnering countries). There were 663 ARIS users from the Member States, economic operators, contractors, the Commission and other DGs. In this regard, 321 requests were made for users' profile creations or updates.

EUCDM²⁸ is a technical instrument that provides a harmonised data model that is aligned with the EU customs legislation. In 2023, version 7d R2 and R3 development activities started, aiming to align with the new versions of Annex A and Annex B which were expected to be published in early 2024. Collected data on the use of EUCDM during 2023 illustrates that the total visits to the site amounted to 166,370, with the total number of visitors being 12,928. The visitors to the website were located in 108 different countries worldwide, speaking 35 different languages.

The Common Communication Network/Common System Interface (CCN/CSI) is the platform that supports the exchange of information among the Member States for legacy applications. It consists of a closed and secured network infrastructure provided by the Commission to facilitate the exchange of information between the national administrations and the customs and taxation areas. In 2023, the CCN services achieved a 99.99% availability rate. The

²⁷ MSexportDB is a service used to provide BPM content to national authorities.

²⁸ [EUCDM 7d](#).

Commission offered operational management, maintenance, support, and services in 38 countries²⁹, with 126 CCN Gateways deployed. The traffic volume during 2023 was around 139.96 terabytes (TBs), compared to about 91.02 TBs in 2022. The traffic volume amounted to around 12.6 billion messages exchanged during the reporting year, compared to 11.4 billion in 2022. The traffic volume and exchanged messages increased 58.3% and 10.3%, respectively, compared to 2022. In parallel, the Commission continued working on the future improvement and modernisation of the infrastructure, with the development and production deployment of CCN v8.3.0 and v8.3.1. Further actions were also carried out to modernise the failover. Similar activities took place to improve the existing version of the Common Communication Network 2 (CCN2) platform and, finally, its upgrade to v3.0.0.

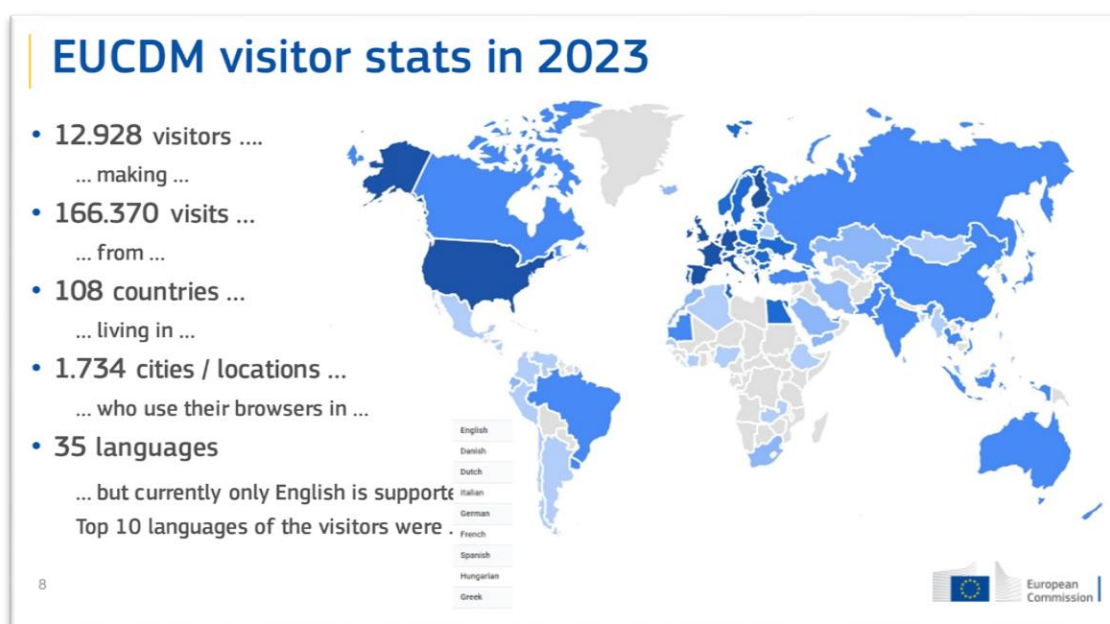


Figure 1 - EUCDM visitor statistics in 2023

The Communication and Information Resource Centre for Administrations, Businesses and Citizens (CIRCABC) and the Programmes Information and Collaboration Space (PICS) are communication tools designed to share information with national administrations and other entities outside the Commission. CIRCABC is a web-based application allowing geographically spread collaborative groups to share documents and information. PICS is an online platform designed for collaborative work and information sharing between administrations across the EU in the fields of taxation and customs. These tools remained operational throughout 2023, along with videoconferencing tools, namely Microsoft (MS) Teams and WebEx, which continued to be used significantly to organise and manage the activities related to the development and implementation of the e-Customs systems. In 2023, MS Teams remained the primary platform for the Member States and Commission to streamline collaborative work and sharing of information, while WebEx served as a platform for online project group meetings.

The Register of Commission Expert Groups and Other Similar Entities (RegEx)³⁰ provides information about the expert groups assisting the Commission in the preparation of policy initiatives and legislative proposals, including implementing and delegated acts, and the

²⁹ BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, and XI among the EU Member States and Georgia, Moldova, Montenegro, North Macedonia, Norway, Serbia, Switzerland, Türkiye, United Kingdom, and Ukraine among the partnering countries.

³⁰ RegEx is accessible via this [link](#).

implementation of the EU legislation, programmes, and policies. This tool, accessible to the public, was maintained during 2023 to enhance communication and transparency between EU citizens and the Commission.

4. LEGISLATIVE FRAMEWORK

4.1 Multi-Annual Strategic Plan for Customs (MASP-C)

The MASP-C was developed according to Article 8(2) of the e-Customs Decision to outline the Commission's priorities and strategic direction for coordinating and monitoring all IT activities and planning requirements in the field of electronic customs. The MASP-C is a management and planning tool prepared and regularly updated by the Commission. The Member States approve the changes and have a consultative role during the review cycle of the MASP-C and endorse its final revised version via the CPG. Additional input is provided by the representatives of economic operators through the TCG. The latter are regularly invited to policy and coordination level meetings where opinions are exchanged on customs-related issues, such as policy development and implementation of the e-Customs initiatives. The development of the MASP-C is an iterative process that allows the Commission to plan and keep the project cycles manageable to meet the key legal milestones defined in the EU customs legislation, such as the UCC³¹ (including the UCC DA and the UCC IA), which is the framework for the customs rules and procedures; its UCC WP³², the EU SWE-C Regulation, and other applicable EU Regulations or tertiary legislation.

The MASP-C was revised³³ in 2023, introducing significant changes in the main document and Annex 2, and slight modifications in the five remaining Annexes. The main document was reduced into nine sections, thus enhancing its overall form and achieving alignment³⁴ with the updated version of the UCC WP. For Annex 2, seven new fiches were introduced, five³⁵ of which correspond to new projects and two³⁶ to cross-cutting projects. Further details concerning the new project fiches and initiatives will be provided in the '5.1 New Initiatives' section.

4.2 Union Customs Code (UCC) Legislation and Data Harmonisation

The UCC is a key element for the modernisation of EU customs that entered into force on 01 May 2016. The UCC provides a comprehensive legal framework for customs rules and procedures in the EU customs territory. The fundamental objectives of the UCC are to ensure the simplicity of customs legislation and procedures, taking into consideration the large extent of the daily needs and practices of trade, and to enhance the speed of the procedures by means of electronic data processing techniques and, in exceptional cases, some other means of information exchange. To achieve these objectives, the Member States and the Commission

³¹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, [OJ L 269, 10.10.2013, p. 1–101](#).

³² Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code, [OJ L, 2023/2879, 22.12.2023](#).

³³ Electronic Customs Multi-Annual Strategic Plan for Customs 2023 Revision, [MASP-C Rev. 2023 v1.0](#).

³⁴ The need for the alignment of MASP-C and UCC WP is stipulated in the Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code, [OJ L, 2023/2879, 22.12.2023](#).

³⁵ The five new projects are (a) the Carbon Border Adjustment Mechanism (CBAM), (b) the Smart Border, (c) the Electronic Proof-of-Origin Certificates (e-PoC), (d) the BOI – BVI IT System, and (e) the Military Customs System/Form 302.

³⁶ The two new cross-cutting projects are (a) the EU Customs Data Model (EUCDM) and (b) the EU Customs Trader Portal (EUCTP).

are required to upgrade some of the existing electronic systems and introduce new ones to complete all customs formalities.

The UCC, together with the UCC DA³⁷ and UCC IA³⁸ create a unique environment for all customs-related data in Annex A, Annex B, and Annex 12-01, respectively. Intending to streamline the data harmonisation process of the annexes, the Commission established a structured mechanism whose principles are outlined in the 2021 publication 'Change Management Process for UCC Data Requirements' v3.20³⁹. Through this regular exercise, the 'UCC DA/IA Data Annexes Revision for Harmonisation of Customs Data Requirement' project group and the CEG-DIH, together with the Member States and economic operators, undertook the ongoing review of Annexes A and B to the UCC DA and UCC IA until early 2023.

Following the completion of the change management process of the data Annexes A, B and 12-01, the formal review cycle for amending the UCC DA⁴⁰ and UCC IA⁴¹ began in the second quarter of 2023 via the CCC-GEN. On 28 November 2023, the CCC-GEN voted positively on the draft UCC IA, which would be adopted in early January 2024, while on 30 November 2023, the Commission adopted the UCC DA, which was then subject to scrutiny for two months by the Parliament and the Council. The updated legal texts would be published in the Official Journal in February 2024 and enter into force so as to be aligned with the deployment of the UCC CDS and the UCC GUM in March 2024. In December 2023, the Commission announced the need to review the data annexes to the Delegated Regulation 2015/2446 as further amendment would become necessary to deploy Phase 2 of the UCC PoUS system in August 2025, taking into account proposals received from Member States. During this review cycle, the Member States and economic operators would consider the new requests for changes and the postponed ones from the previous review cycle.

4.3 UCC Work Programme (UCC WP) and National Planning Derogations

As stipulated in Article 280 of the UCC, the Commission adopted the UCC WP⁴² to support the development and deployment of electronic systems. The UCC WP was initially established in 2014⁴³, and its latest updated version was adopted in December 2023. It provides a high-level description of the UCC projects and the related electronic systems, including information regarding their legal basis and key milestones, along with the start and end dates of the deployment window for the electronic systems. The UCC WP is regularly updated to be aligned with the latest developments of the UCC and MASP-C revisions. It encompasses 17 electronic

³⁷ Commission Delegated Regulation (EU) 2024/249 of 30 November 2023 amending Delegated Regulation (EU) 2015/2446 as regards common data requirements for the purposes of exchange and storage of certain information under the customs legislation, [OJ L, 2024/249, 12.02.2024](#).

³⁸ Commission Implementing Regulation (EU) 2024/250 of 10 January 2024 amending Implementing Regulation (EU) 2015/2447 as regards formats and codes for the common data requirements for the purposes of exchange and storage of certain information under the customs legislation, [OJ L, 2024/250, 12.02.2024](#).

³⁹ The publication is subject to the Commission's policy on the access to documents.

⁴⁰ [Document 02015R2446-20240311](#): Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

⁴¹ [Document 02015R2447-20240311](#): Consolidated text: Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

⁴² Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013, [OJ L 87, 15.3.2021, p. 1–16](#).

⁴³ Commission Implementing Decision of 29 April 2014 establishing the Work Programme for the Union Customs Code, [OJ L 134, 7.5.2014, p. 46–53](#).

systems⁴⁴ that are either national and developed by the Member States, or trans-European and developed by the Member States in collaboration with the Commission. To fulfil this objective, it is foreseen that the Member States will provide their respective national planning and submit this to the Commission for publication.

The complexity of the technical transition from currently operational national systems to upgraded or newly developed systems, paired with disruptive developments, such as the BREXIT, the COVID-19 pandemic, the new regulations on e-commerce, and the implementation of sanctions related to the Russian invasion of Ukraine, caused delays in the Member States' national planning. To reflect these delays, the timeframe for the development of several UCC systems that could not meet the deadline to be fully implemented by 2020 was extended until the end of December 2022 by the 2019⁴⁵ amendment of the UCC main legislation. In this context, the Commission granted derogations to several Member States by issuing five implementing decisions, allowing them to temporarily use means other than electronic data-processing techniques, as defined in the UCC, for the exchange of information in relation to the pertinent systems. Additional derogations requested by the Member States on the Trans-European Systems (TES), such as CCI, Automated Export System (AES) and New Computerised Transit System Phase 5 (NCTS P5), were also assessed during 2023⁴⁶. However, these requests did not lead to specific derogations to certain Member States but to a revision of the deadlines in the UCC Work Programme.

On 1 February 2023, the Commission adopted the Implementing Decision (EU) 2023/438⁴⁷ for ICS2 R2, granting a derogation to BE, DK, EE, EL, FR, HR, LU, NL, AT PL, RO, and SE, allowing them to temporarily use means other than electronic data-processing techniques for the exchange of information until 30 June 2023.

In relation to the UCC Notification of Arrival (NA), Presentation Notification (PN) and Temporary Storage (TS) project, (a) the Implementing Decision (EU) 2023/235⁴⁸ granted a derogation to BE, BG, CZ, DK, EE, EL, ES, FR, HR, CY, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, and SE for the delay of NA of a sea-going vessel or of an aircraft, (b) the Implementing Decision (EU) 2023/234⁴⁹ granted a derogation to BE, CZ, DK, EE, EL, ES, FR, HR, CY, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, and SE for PN, and (c) the Implementing Decision (EU) 2023/236⁵⁰ granted a derogation to BE, CZ, DK, EE, EL, ES, FR, HR, CY, LT, LU, HU, MT,

⁴⁴ The projects are (1) UCC REX, (2) UCC BTI, (3) UCC CD, (4) UUM&DS, (5) UCC AEO, (6) UCC EORI 2, (7) UCC SURV3, (8) UCC PoUS, (9) UCC NCTS, (10) UCC AES, (11) UCC SP, (12) UCC SP, (13) UCC NA, PN and TS, (14) UCC NIS, (15) UCC CCI, (16) UCC GUM, and (17) UCC ICS2.

⁴⁵ Regulation (EU) 2019/632 of the European Parliament and of the Council of 17 April 2019 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, [OJ L 111, 25.4.2019, p. 54-58](#).

⁴⁶ [European Union - Europa official website](#)

⁴⁷ Commission Implementing Decision (EU) 2023/438 of 24 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for Release 2 of the Import Control System 2, [OJ L 63, 28.2.2023, p. 56-58](#).

⁴⁸ Commission Implementing Decision (EU) 2023/235 of 1 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the NA of a sea-going vessel or of an aircraft, [OJ L 32, 3.2.2023, p. 220-222](#).

⁴⁹ Commission Implementing Decision (EU) 2023/234 of 1 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the Presentation Notification related to goods brought into the customs territory of the Union, [OJ L 32, 3.2.2023, p. 217-219](#).

⁵⁰ Commission Implementing Decision (EU) 2023/236 of 1 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the Temporary Storage declaration related to non-Union goods presented to customs, [OJ L 32, 3.2.2023, p. 223-225](#).

NL, AT, PL, PT, RO, SI, SK, and SE for TS. All three decisions extending the respective deadlines by 31 December 2023 were adopted on 1 February 2023.

Regarding the UCC National Import System (NIS) and the UCC Special Procedures-Component 2-Import (SP-IMP), the Commission adopted the Implementing Decision (EU) 2023/237⁵¹ on 01 February 2023, granting a derogation to BG, CZ, DK, EL, ES, FR, CY, LT, LU, HU, MT, NL, AT, PT, RO, and SE for the NIS system and to BG, CZ, DK, EL, ES, FR, CY, LT, LU, HU, MT, NL, AT, PT, RO, and SE for the SP-IMP system, extending the deadline until 31 December 2023.

With reference to UCC CCI Phase 1 (CCI P1), several Member States announced delays in the development of the system, which were addressed in the revised UCC WP to the extent possible.

The UCC AES and NCTS development was challenging. According to the revised UCC Work Programme, the foreseen deadline for the core functionalities was 01/12/2023, while for the non-core functionalities it is 02/12/2024 and for the interface with Excise (only for AES) 13/02/2024.

4.4 Implementing Regulation on Technical Arrangements (IRTA)

The Implementing Regulation (EU) 2023/1070⁵² on Technical Arrangements (IRTA) ensures that all the exchange of information between the customs authorities and the economic operators is achieved via electronic means. The objective of IRTA is to address the technical arrangements for the functioning of the electronic systems and focus on their development, testing, deployment, and management. It also defines the data protection, management, and ownership of the electronic systems in addition to the security aspects that need to be taken into consideration both by their national and central components.

In 2023, the Commission continued its work in cooperation with the Member States to update the Regulation focusing on: (1) the completion of the publication of the IRTA version 2023 on the UCC Registered Exporter System (REX), UCC PoUS, UCC SURV3, as well as UCC ICS2, regarding the Safety and Security Analytics (SSA), data protection and data retention, and the section on temporary failure; and (2) the updates to the version that would continue in 2024 to include: (a) the GUM system, (b) the update to access the EORI system for risk identification, (c) the data protection regulations and restrictions on the data subject's rights, and (d) the update on the AES and NCTS transition phase.

4.5 EU Single Window Environment for Customs (EU SWE-C)

The EU SWE-C was established by Regulation (EU) 2022/2399⁵³ and entered into force in December 2022, with the intention of enabling interoperability between the customs and non-customs domains and streamlining the electronic exchange of documents and information required for the goods clearance process. Its three main components are the Union non-customs systems, NSW environments for customs, and the EU CSW-CERTEX.

⁵¹ Commission Implementing Decision (EU) 2023/237 of 1 February 2023 granting a derogation requested by certain Member States to use means other than electronic data-processing techniques for the exchange and storage of information related to the customs declaration for goods brought into the customs territory of the Union laid down in Articles 158, 162, 163, 167, 170 to 174, 201, 240, 250, 254 and 256 of the Regulation (EU) No 952/2013 of the European Parliament and the Council laying down the Union Customs Code, [OJ L 32, 3.2.2023, p. 226-228](#).

⁵² Commission Implementing Regulation (EU) 2023/1070 of 1 June 2023 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and the Council, [OJ L 143, 2.6.2023, p. 65-104](#).

⁵³ Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013, [OJ L 317, 9.12.2022, p. 1-23](#).

Interoperability among these components is achieved through two layers of digital administrative cooperation involving customs, partner competent authorities and economic operators. The first layer, G2G digital cooperation, enhances information sharing and automates compliance checks between customs and partner competent authorities at EU borders for imports and exports, covering health and safety, environmental and climate protection, agriculture, product compliance and trade of dual-use and cultural goods. The second layer, B2G digital cooperation, improves clearance processes for economic operators dealing with specific Union non-customs formalities by providing a single portal for clearing goods. The essential tool that facilitates the implementation of the G2G and B2G layers of cooperation is the EORI number, ensuring that the economic operators are identified consistently and coherently for the information exchanged through the G2G and B2G channels.

During 2023, significant progress was made in the preparation of the DA and the IA legal documents and their relevant annexes as mandated by Regulation (EU) 2022/2399. The IA on G2G exchanges introduces rules for the functioning of the EU CSW-CERTEX, its data protection regime, and work programme, including an annex outlining the mapping and alignment of administrative decisions and the conversion of data between customs and non-customs domains. The DA expands the list of formalities covered by the EU SWE-C and specifies the data elements to be exchanged through the EU CSW-CERTEX. The draft legal texts were prepared by the Commission in collaboration with Member States. These drafts will be revised and refined with the aim of finalising them by mid-2024. Before their adoption, the legal texts will undergo an interservice consultation with other Commission services involved in the EU SWE-C initiative and an eight-week consultation with the European Data Protection Supervisor (EDPS) to validate compliance with data protection regulations.

In May 2023, the Commission also adopted Regulation (EU) 2023/1115⁵⁴, which requires economic operators placing certain commodities on the EU market to prove that the products have not contributed to deforestation nor originated from recently deforested lands. The Regulation, which entered into force on 29 June 2023, stipulates that the electronic interface, enabled by the EU SWE-C, will be the cornerstone of the automatic transfer of the notifications and requests⁵⁵ between national customs systems and the information system⁵⁶. This interface would enable B2G exchange of messages and is expected to be put in place by 30 June 2028.

4.6 European Maritime Single Window environment (EMSWe) in relation to customs systems

The EMSWe Regulation⁵⁷, which establishes a common, interoperable framework with harmonised interfaces among the Maritime National Single Windows (MNSWs), aims to facilitate electronic transmission of information between declarants, relevant authorities and providers of port services in the port of call, and other Member States, with regard to reporting obligations for ships arriving, staying, or departing from a Union port. A decentralised system, the EMSWe collects information related to the various customs formalities⁵⁸ that must be

⁵⁴ Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010, [OJ L 150, 9.6.2023, p. 206–247](#).

⁵⁵ As referred to in Article 26(6) to (9).

⁵⁶ As indicated in Article 33.

⁵⁷ Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU, [OJ L 198, 25.7.2019, p. 64–87](#).

⁵⁸ The customs formalities / declarations / notifications potentially involved are (1) NA, (2) Presentation of goods to customs (PN), (3) Temporary storage declaration (TS), (4) Customs status of goods (PoUS), (5) Customs Goods Manifest (CGM), (6) Electronic transport document (ETD), (7) Exit notification (EXT), (8) Exit summary declaration (EXS), (9) Re-export notification (REN).

exchanged with national customs systems and may trigger the exchange of information with TES systems, such as AES and PoUS.

In 2023, the Delegated Regulation (EU) 2023/205⁵⁹, covering all data elements that national authorities or port operators might request, and the Implementing Regulation (EU) 2023/204⁶⁰, stipulating the technical specifications, standards, and procedures of the EMSWe, entered into force in February 2023. In December 2023, the Commission Implementing Regulation 2023/2790⁶¹ laying down functional and technical specifications for the harmonised Reporting Interface Module (RIM) was finalised and published. Additionally, during the same period, the latest version of the MIG v0.8 became available to the Member States to be used as a base for the MNSW implementation projects. MIG v0.8 is planned to be further enhanced during 2024. In addition, the updated list of Entry Summary Declaration (ENS) data, relevant for EMSWe, has been approved by the Digital Transport and Trade Facilitation (DTTF) Committee and incorporated in the aforementioned EMSWe IA 2023/204.

4.7 UK Withdrawal from the EU – Post Activities

As stipulated in the Withdrawal Agreement (WA)⁶² of 1 February 2020, the UK has withdrawn from the EU and has become a ‘third country’⁶³. The new relationship between the EU and the UK was defined by the EU-UK Trade and Cooperation Agreement (TCA)⁶⁴, which entered into force on 01 May 2021. Under the Ireland/Northern Ireland (IE/NI) Protocol⁶⁵, NI remained de facto in the EU single market for the movement of goods and connected to the TES systems for customs⁶⁶. The Northern Ireland Liaison Team (NILT) has been supporting the UK authorities in the protocol’s joint implementation.

During 2023, EU-UK coordination meetings continued to discuss and follow up on the ongoing activities pertinent to the application of the IE/NI Protocol and the EU-UK TCA, including the work of the NILT. The Windsor Framework⁶⁷ was signed by the EU and the UK on 24 March 2023, providing amendments to the Northern Ireland Protocol (NIP) and the UCC DA, offering several facilitations to customs processes such as the unilateral declaration of the UK on movements from NI to GB and the EU Access System for the NILT. Additionally, significant progress was reported in the technical meetings on IT customs matters held in 2023 concerning the NILT’s real-time access to the UK IT systems, the massive invalidation of erroneous Northern Irish (XI) EORI registrations (the result of more than two years of

⁵⁹ Commission Delegated Regulation (EU) 2023/205 of 7 November 2022 supplementing Regulation (EU) 2019/1239 of the European Parliament and of the Council as regards the establishment of the European Maritime Single Window environment data set and amending its Annex, [OJ L 33, 3.2.2023, p. 24–230](#).

⁶⁰ Commission Implementing Regulation (EU) 2023/204 of 28 October 2022 laying down technical specifications, standards and procedures for the European Maritime Single Window environment pursuant to Regulation (EU) 2019/1239 of the European Parliament and of the Council, [OJ L 33, 3.2.2023, p. 1–23](#).

⁶¹ Commission Implementing Regulation 2023/2790 of 14 December 2023 laying down functional and technical specifications for the reporting interface module of the MNSW, [OJ L, 2023/2790, 18.12.2023](#).

⁶² Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community [OJ L 29, 31.1.2020, p. 7–187](#).

⁶³ A ‘third country’ is a country that is not a member of the EU.

⁶⁴ Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, [OJ L 149, 30.4.2021, p. 10–2539](#).

⁶⁵ [Ireland/Northern Ireland \(IE/NI\) Protocol](#).

⁶⁶ Both the UK and the EU acknowledge the unique circumstances on the island of Ireland, the necessity of safeguarding the 1998 Good Friday (Belfast) Agreement and of avoiding a hard border between Northern Ireland and the Republic of Ireland.

⁶⁷ [Windsor Political Declaration by the European Commission and the Government of the United Kingdom](#) published on 27 February 2023.

discussions and negotiations with His Majesty's Revenue and Customs (HMRC)), the closure of open export movements, surveillance data, and the user list for the Union systems.

The Boarder Target Operating Model (BTOM), similar to EU CSW, was published by the UK in the second quarter of 2023, envisaging a mixture of pre-lodged declarations, the declaration for safety and security data, and sanitary and phytosanitary (SPS) certificates. In September 2023, the UK informed the Commission on their decision not to implement Centralised Clearance UCC simplification (CCI and Centralised Clearance at Export (CCE)) in respect of NI due to a lack of business needs, the complexity of dual tariff development for GB to NI movements, as well as the re-distribution of the collected import duties under CCI which would lead part of them to be transmitted to the UK budget, instead of their being remitted to the EU budget. In December 2023, the UK sent a formal letter to the DG TAXUD for a permanent derogation request in accordance with Art. 6 UCC for the non-implementation of the UCC CCI system and CCE, as part of AES.

5. E-CUSTOMS KEY MILESTONES AND ACHIEVEMENTS IN 2023

5.1 New Initiatives

New initiatives may contribute to the Commission's active role in modernising customs procedures to meet the demands of increasing trade flows while adapting to new challenges posed by digitalisation. In order to keep up with the introduction of those initiatives and based on the currently available information, new fiches were added and the timelines of the existing projects in the MASP-C were updated in the revised version of 2023.

The e-PoC initiative would provide many potential advantages, such as modernising the customs procedures in trade with PEM partners, facilitating import and export formalities via dematerialisation of documents, improving the security of transactions and data, and facilitating the exchange of information in view of the verification of origin and the automation of authenticity controls. During 2023, the L1 through L3 BPMs were finalised, the initial feasibility study was prepared, a package of working documents was completed, and the Business Case was redrafted and approved by the policy Unit with the addition of the cost and budget estimation. However, the drafting of the EU legal provisions was not finalised and pertinent discussion with the Working Group experts was planned in January 2024. The CBAM⁶⁸ project addresses the risk of carbon leakage posed by importing goods from carbon-intensive sectors. Its objectives are to align the carbon price between domestic products and imports and ensure that importing goods produced in countries with less ambitious environmental policies will not jeopardise the EU's climate targets. During 2023, CBAM underwent significant developments, focusing on guidance, reporting and a transition period before full implementation. The Commission delivered guidance documents for EU importers⁶⁹ and non-EU installation operators⁷⁰ on the practical implementation of the new rules. In October 2023, the transitional phase of the system started and was planned to run until the end of 2025.

The BOI-BVI IT project aims to ensure legal certainty in the determination of customs value and the uniform interpretation of the rules of non-preferential and preferential origin across the EU. The project went through a preparatory phase during 2023, both at a technical and legal level. The implementation of the BOI-BVI project requires modifications to the UCC DA and UCC IA. In this regard, further activities took place during the reporting year in relation to the definition of the respective data elements required for BOI-BVI and adjustments to the UCC

⁶⁸ Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a carbon border adjustment mechanism, [COM/2021/564 final](#).

⁶⁹ [Guidance document](#) on CBAM Implementation for Importers of Goods into the EU.

⁷⁰ [Guidance document](#) on CBAM Implementation for Installation Operators outside the EU.

DA and UCC IA. In 2023, an IT technical study on the possible integration and synergies with European Binding Tariff Information (EBTI) was conducted, and preparatory activities in relation to the definition of the business requirements took place. Further steps were outlined, ensuring that the development of the IT solution could start as soon as the actions for the establishment of the legal framework were finalised.

The Smart Border project initiative intends to digitalise and automate customs processes and formalities related to the border-crossing of goods in the EU. Several pertinent updates were made during 2023, while several meetings and alignment actions took place. In particular, a pilot border project was initiated. The Commission started additional activities at the legal level for the creation of an IA, and the draft document was foreseen to be issued to the Customs Union Group (CUG). The legal basis are Articles 135, 139 and 267 of the UCC in addition to several articles of the UCC IA and UCC DA. The overarching objectives are to accelerate cross-border traffic, provide proof of crossing the border, reduced administrative burden, and allow more targeted controls. By the end of the reporting year, the Commission provided further insight to the involved Member States regarding the planning of the project's development activities, underlining that the Project Initiation Request (PIR) was expected to start during 2024.

On Military Mobility, DG TAXUD provided advisory support to the European Defence Agency (EDA) in the framework of an initiative focussing on the digitalisation of EU Form 302⁷¹ in the context of the Action Plan on Military Mobility and attended a few meetings in this respect.

The Deforestation initiative aims at reducing greenhouse gas emissions and biodiversity loss. In that context, deliberations took place in the Commission regarding the preparation of the sectorial legislation with the EU SWE-C on the regulations for Deforestation, Firearms and End of Life Vehicles. Additionally, inception activities and business analyses were initiated for the integration of the Catch Certificate Scheme (CCS) for preventing, deterring and eliminating illegal, unreported and unregulated (IUU) fishing (EU IUU CATCH certificate), the electronic system for DG AGRI non-customs formalities (ELAN) domain, and the Deforestation domain with EU CSW-CERTEX.

The Forced Labour initiative⁷² aims to protect the EU market from products manufactured, extracted, or harvested in the context of forced labour, both within the EU and in third countries. The Parliament's report on the draft proposal⁷³ for the ban of goods produced using forced labour was approved by the responsible Internal Market and Consumer Protection (IMCO) and International Trade (INTA) committees in October 2023 and at Plenary in November 2023. Interinstitutional negotiations were expected to begin in 2024, pending the adoption of the Council's General Approach.

On 17 May 2023, the Commission adopted one of the most ambitious and comprehensive reforms of the EU Customs Union⁷⁴. The Commission proposed a renewed Customs Code⁷⁵,

⁷¹ Form 302 is a document for customs purposes for cross-border movements of military goods to be moved or used in the context of military activities. Refers to both the NATO form 302 and the EU form 302.

⁷² Proposal for a regulation on prohibiting products made with forced labour on the Union market, [COM\(2022\) 453](#).

⁷³ EU Legislation in Progress: Proposal for a ban on goods made using forced labour, [Briefing](#).

⁷⁴ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE Customs reform: Taking the Customs Union to the next level, [COM/2023/257 final](#).

⁷⁵ Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, [COM/2023/258 final](#).

as well as amendments to Regulation (EEC) No 2658/87⁷⁶ and Directive 2006/112/EC⁷⁷. An impact assessment⁷⁸ and summary of the impact assessment⁷⁹ were published together with the proposals. The proposal foresaw the establishment of a European Customs Authority and an EU Customs Data Hub for the collection and processing of data relevant for the customs processes.

5.2 Customs IT Collaboration

Within the context of an IT Strategy for implementing the UCC and e-Customs initiatives, a new working method was developed at the EU level. Expert Team on new approaches to develop and operate Customs IT systems (ETCIT) was launched in 2018 following the Tallinn Declaration on eGovernment⁸⁰ and concluded two iterations since its inception. Based on the conclusions reached, ETCIT II, was formed in 2019 to undertake the systems and pilot projects' implementation. An extension of this work started in 2022, with the introduction of the current ETCIT III phase, focusing on the continuation of the strategic work carried out throughout 2023.

The ETCIT activities for 2023 were structured in five work packages. In Work Package 1 (WP1), the first physical Chief Information Officers' (CIO) Workshop was organised in Malta, in partnership with the Fiscalis Expert Team Managing IT Collaboration (MANITC). Consequently, the established CIO network coordinated a joint meeting gathering CIOs from 24 Member States and the director for digital delivery of customs and taxation policies from the Commission. In this regard, efforts were underway to institute the CIO network as a long-term function, with plans for a second meeting in the fall of 2024. Through WP1, ETCIT collaborated with the Commission to draft a vision document for a common architecture on microservices, facilitating the sharing of technical documentation and software in a standardised manner.

WP2, focusing on the pilot project on the PN/TS, progressed on the development of components such as PN, TS, Goods Accounting (GA), and Re-Export Notification (REN), with FR already having implemented the PN/TS application at national level.

WP3 encompassed pilot projects on joint analysis for Transit, Export, and Import Systems. During the reporting period, its scope was revised, with an emphasis on harmonising the implementation of common EU legislation and specifications among Member States with potential approaches being discussed in relevant meetings under the ETCIT umbrella.

WP4 completed its work on the Exchange of Digital Guarantee Information (DiG) project, finalising deliverables on BPMs and mapping Extensible Markup Language (XML) messages, and the pertinent documentation is expected to be published in March 2024.

Dealing with Legal aspects of IT Collaboration, WP5 progressed in drafting support documents on Cross-Border Procurement and proposing potential scenarios for joint procurement of IT services, with the publication of the final documentation pending. Overall, ETCIT III is actively

⁷⁶ Proposal for a COUNCIL REGULATION amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold, [COM/2023/259 final](#).

⁷⁷ Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme for distance sales of goods imported from third territories or third countries and special arrangements for declaration and payment of import VAT, [COM/2023/262 final](#).

⁷⁸ COMMISSION STAFF WORKING DOCUMENT IMPACT ASSESSMENT REPORT [] Accompanying the document Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, [SWD/2023/140 final](#).

⁷⁹ COMMISSION STAFF WORKING DOCUMENT EXECUTIVE SUMMARY OF THE IMPACT ASSESSMENT REPORT [] Accompanying the document Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, [SWD/2023/141 final](#).

⁸⁰ [Ministerial Declaration on eGovernment – the Tallinn Declaration](#).

engaged in advancing Customs IT systems through collaboration, pilot projects, and addressing legal aspects, with tangible progress evident across its work packages.

5.3 IT Modernisation and Security

The IT modernisation programme, an ongoing significant initiative for the Commission in 2023, aims at providing high availability and reliability of the centralised IT services to the Member States and internal stakeholders. This initiative complements the systems and infrastructures' updates, as defined in the MASP-C Revision 2023 IT strategy, incorporating the necessary reusable architecture components and modern, agile, and flexible software development approaches. It mainly focuses on enabling the Member States to reduce the time-to-operation of new and upgraded systems, increase flexibility when addressing new challenges and remain relevant from a technological standpoint in today's IT market. The Commission, having a leading role in the management of this programme to ensure coherence in its implementation, has agreed with the Member States on an IT strategy. This IT strategy aims to rationalise the total cost of the customs IT systems ownership without altering the way national authorities exercise their responsibilities. In an effort to design, develop, deploy, operate, and maintain resilient and secure solutions, flexible enough to provide short reaction times to new challenges, the IT modernisation programme has been organised in four tracks, each addressing different IT objectives:

- Track 1: IT governance, programme and project management;
- Track 2: IT architecture and infrastructure;
- Track 3: IT service continuity;
- Track 4: Agile software Development, Security and Operations (DevSecOps).

Regarding Track 1, the Commission further enhanced the IT governance by establishing a data protection dashboard and a new IT costs accounting framework. More steps forward include the drafting of a strategy paper for digital innovation. The Commission continued to focus on further improving the information security management, to ensure that all systems are covered by a security plan and high-to-critical sensitivity systems have a dedicated plan. Similarly, an information security dashboard has been implemented, and a collaboration with Directorate-General for Digital Services (DIGIT's) Endpoint Security Services has been established to bolster security operations.

In line with the objectives defined in Track 2, substantial advancements were made to the following aspects:

- (a) Hybrid cloud: Commission applications could now benefit from corporate cloud capabilities for development and testing as well as for operation, thereby ensuring cost-efficiency and scalability. Additionally, a cloud-based application for EU-UK data exchange was set to go live shortly;
- (b) Containers and Infrastructure-as-a-Service: A "silver"⁸¹ service level containers infrastructure was operational, with several proofs of concept (PoCs) demonstrating successful migrations. Enhanced monitoring was in place, making use of the corporate platform, thus ensuring adequate performance of applications and platforms through anticipation of issues and finer identification of their root causes, termed as "observability," in the coming years;

⁸¹ The Commission has developed High Availability (HA) and Disaster Recovery capabilities assigning appropriate HA characteristics to all hosted applications. To this end, three distinct HA service levels are defined: Bronze, Silver and Gold. The Bronze service level is the default availability offering of 99.4% and has been ensured since 2015. The Silver service level reflects the maximum capability of 99.6% that was in place up to the third quarter of 2022. The Gold service level, meaning 99.8% availability, was enabled in November 2022 after the successful finalisation of an IT business continuity disaster recovery exercise, which proved the high resilience of the electronic systems. (source: [2022 e-Customs Annual Progress Report](#))

- (c) Local data centres consolidation: the Commission's data centre management was successfully handed over to DIGIT, with plans laid out for a subsequent network handover;
- (d) IT architecture evolutions: An architectural framework to support increasing exchange volumes and new required capabilities for Customs and Taxation applications until 2035 was underway, with new standards for containerisation, the involvement of Member States and active engagement in the Corporate Digital Stakeholders Forum.

In relation to the IT service continuity, as described in Track 3, automation of application availability checks and enhancements to CCN's high availability and disaster recovery were implemented in 2023. Similarly, actions took place to separate the production and non-production environments to improve stability and testing.

Concerning Track 4, the agile software development approach started being applied internally, with the Commission transforming its Software Development Life Cycle (SDLC) and having its IT project managers trained on the Commission's corporate 'PM² Agile' methodology. Additionally, the DevSecOps platform became operational in 2023, with a competence centre handling support tickets and fostering collaboration between development and operations. Concurrently, discussions on DevSecOps adoption were ongoing with various stakeholders, including a working group exploring collaboration with Member States.

5.4 IT Business Continuity Management System (IT BCMS)

One of the Commission's main objectives is to ensure business continuity, acknowledging that any interruption of the functioning of the IT systems might negatively affect the trade flows. In this context, the IT Business Continuity Management System (IT BCMS) has taken into account all the inter-dependencies within the Commission's complex ecosystem to meet its stakeholders' IT service continuity needs. The Commission monitors business continuity in terms of the performance of core customs IT systems and infrastructure. One of the current performance measurements of the business continuity of the IT systems is indicated via CCN.

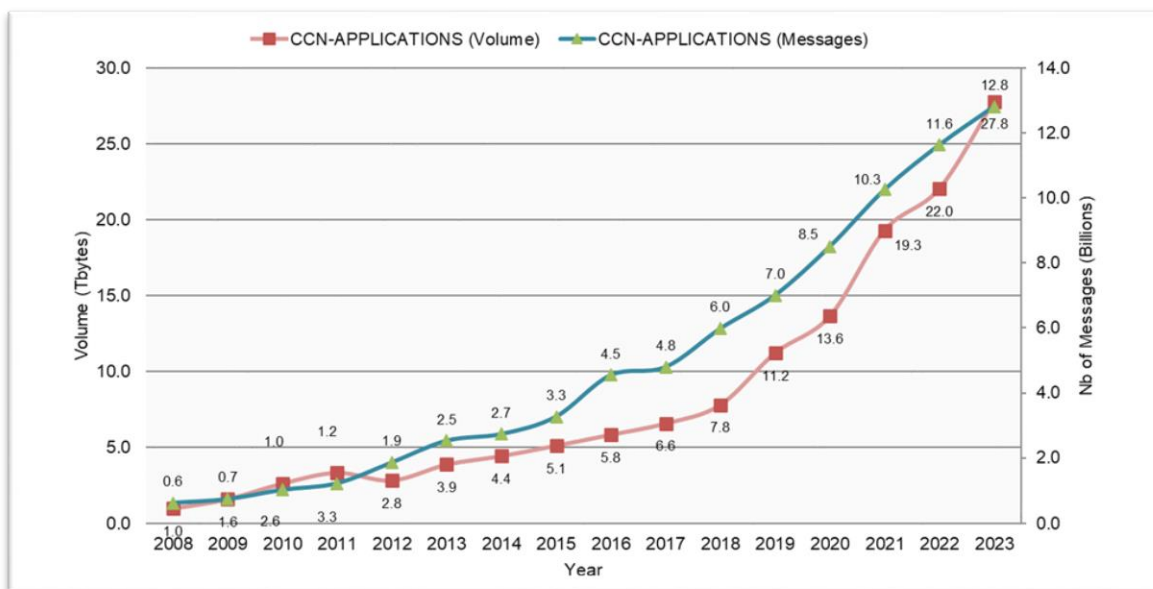


Figure 2 - Evolution of CCN message quantities/volume

During 2023, the CCN applications exchanged more than 12.8 billion messages, with an increase of 10.19% compared to 2022, when 11.6 billion messages were exchanged. The increase in the quantity of messages exchanged has coincided with a volume growth 26.13%,

from 22 TBs in 2022 to 27.8 TBs in 2023. **Figure 2** above illustrates the evolution of the CCN message quantities and volume exchanged since 2008.

Figure 3 and **Figure 4** (which zooms in on five of these projects) depict the progress of the exchanged message quantities since 2008 for the following projects: UCC EBTI, UCC Export Control System (ECS), UCC Economic Operators System (EOS), UCC NCTS, UCC ICS, UCC SURV and Specimen Management System (SMS).

Specifically, as depicted in **Figure 3** below, in comparison to 2022, an increase was observed for UCC ECS (26.53%) and UCC NCTS (14.88%) during 2023.

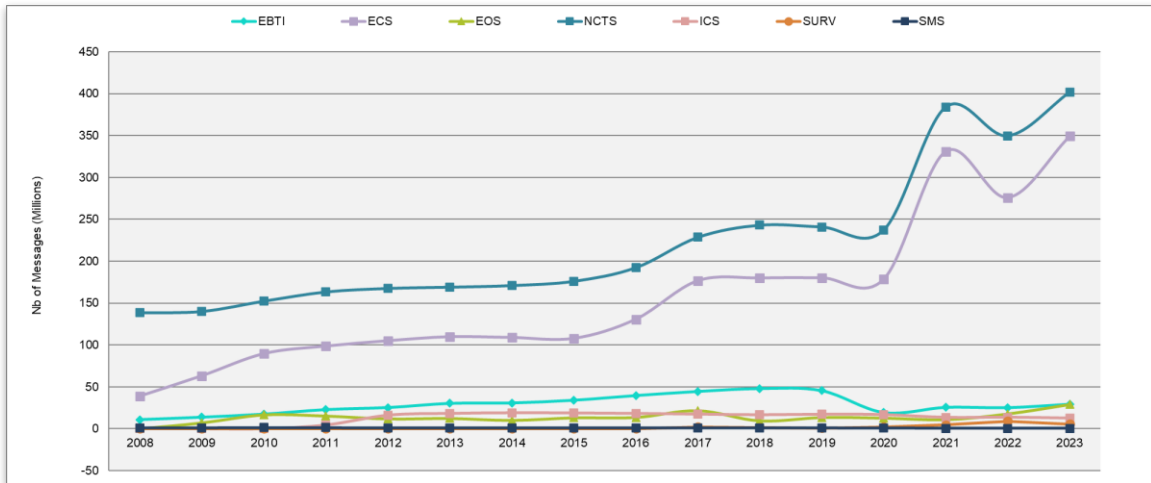


Figure 3 - Evolution of exchanged messages for specific systems

In addition, as illustrated in **Figure 4**, an increase was also observed for UCC EBTI (16.56%) and UCC EOS (63.29%), whereas SMS (32.43%), UCC ICS (7.30%) and UCC SURV (38.69%) experienced some decrease.

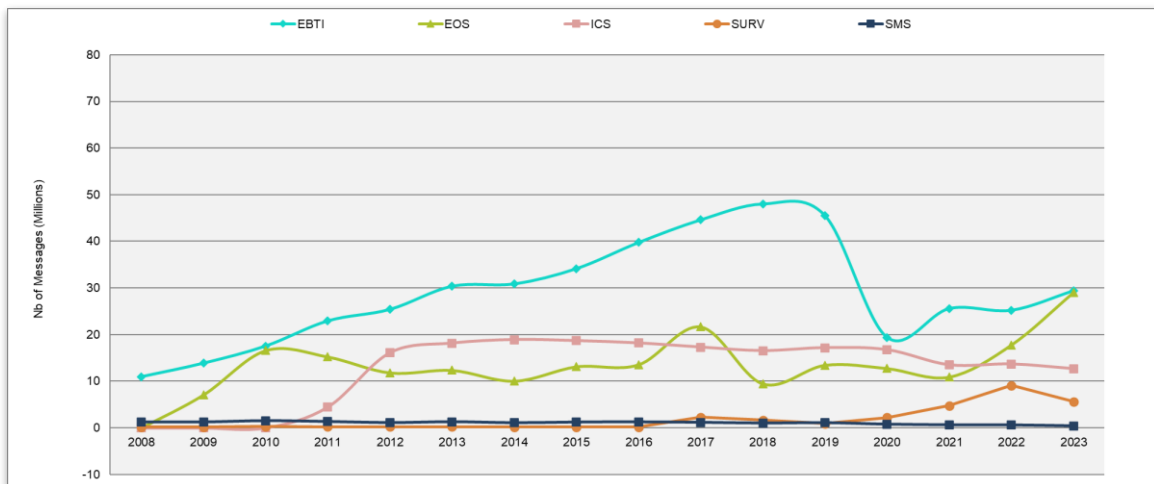


Figure 4 - Evolution of exchanged messages for specific systems (detailed for EBTI, EOS, ICS, SURV, SMS)

Figure 5 outlines the evolution of the messages exchanged for UCC ICS2 DG TAXUD Access Point for AS4 System (TAPAS) and UCC ICS2 CCN2 in 2022 and 2023. More specifically, a total of 1.05 billion and 0.9 billion messages were exchanged in 2023 for UCC ICS2 TAPAS and UCC ICS2 CCN2, respectively, marking an increase of 11% and 15% compared to 2022. Contrary to the constantly increasing number of messages during 2022, the number for both systems remained relatively stable during 2023.

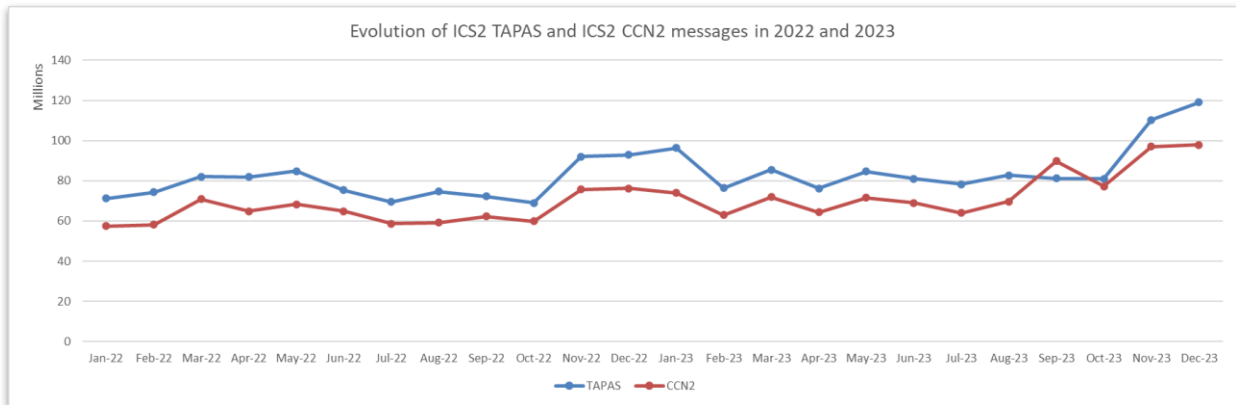


Figure 5 - Evolution of exchanged messages for UCC ICS2 TAPAS and UCC ICS2 CCN2 in 2022 and 2023

Figure 6 presents the distribution of messages exchanged per system (UCC EBTI, UCC ECS, UCC EOS, UCC NCTS, UCC ICS, COPIs, UCC SURV and SMS) in 2023. The quantity of messages exchanged by the movement systems, such as UCC NCTS, UCC ECS, and UCC ICS, represents 95.39% of the total number of messages exchanged by all systems, compared to 89.91% in 2022. As noted, there was a 5.48% increase between 2022 and 2023 in the percentage of the messages exchanged, with a notable part used by the TES systems.

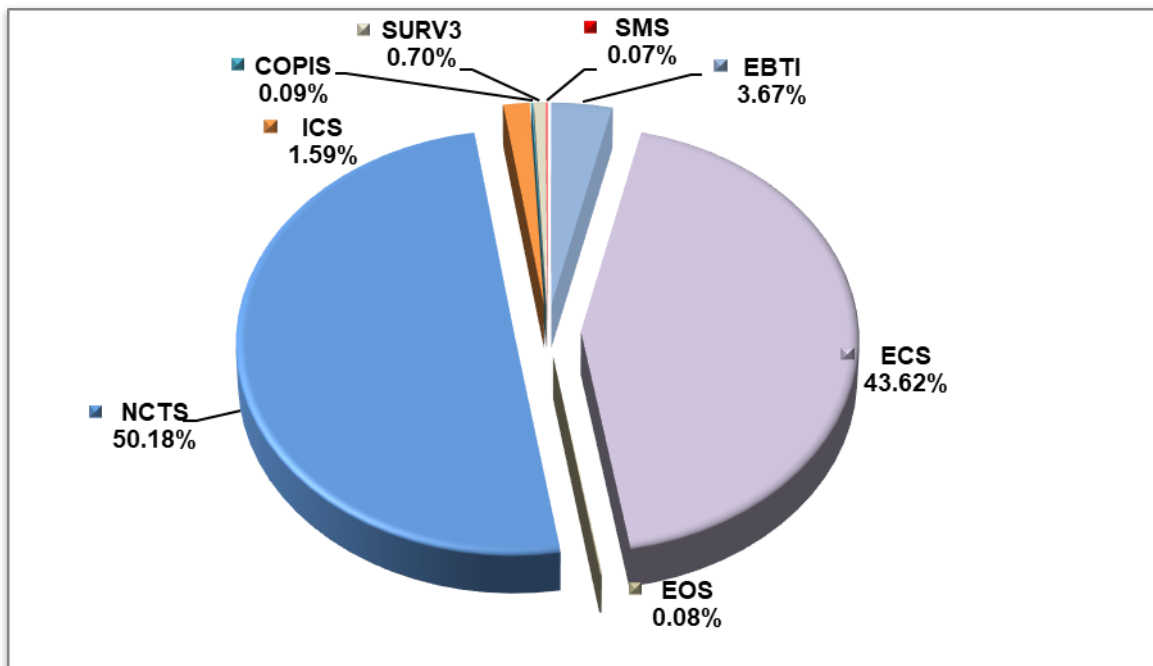


Figure 6 - CCN messages distribution per system during 2023

5.5 The Recovery and Resilience Facility (RRF)

The Recovery and Resilience Facility (RRF), the centrepiece of NextGenerationEU (NGEU), is a temporary instrument designed to provide financial support in the form of grants and loans for reforms and investments undertaken by the Member States. It serves a two-fold objective: (a) to assist Member States in mitigating the economic repercussions of the COVID-19 pandemic and (b) to render the EU economies and societies more resilient and better prepared for the emerging challenges of the green and digital transitions.

Coordination activities took place in 2023 to evaluate and finalise the Technical Support Instrument (TSI)⁸² 2024 flagship with regard to 'Digital Transformation of Tax and Customs Administrations,' proposed by the Commission to the Member States. To this end, the involved parties from the Commission collaborated to present, analyse, and provide information to the Member States on the TSI 2024 flagship which explicitly refers to the digitalisation of customs activities and the possibility to cover UCC IT implementation projects and the EU SWE-C. Additionally, the first Inter-Service Steering Group for the TSI mid-term evaluation was held to validate the Terms of Reference for the activities conducted by the Commission's external contractor.

5.6 Supporting Activities

5.6.1 Training for customs officials and other stakeholders

Training and capacity building are key ingredients in supporting the transition to a fully digitalised Customs Union. The Commission continued its active programme during 2023, developing training solutions to provide the customs officials and economic operators with the necessary skills and knowledge towards implementing and maintaining the e-Customs projects. To this end, the Commission introduced 19 new courses related to e-Customs, developed in English and released in 151 additional languages. The production of the training modules, achieved through collaboration between customs administrators, the representatives of the economic operators and the Commission, targeted 190,433 officials and 25,325 professionals, and were evaluated with a score of 76,1, according to the Kirkpatrick indicator. The available eLearning courses were downloaded 21,249 times and completed online 27,271 times.

In this regard, activities took place for the release of (a) six eLearning courses for ICS2, (b) two for each of the following: CBAM, EU SWE-C, and EU Customs Trader Portal (EUCTP), and (c) one for each of the following: CCI P1, CUP-MIS, INF SP, NCTS P5, and Combined Nomenclature (CN). Additionally, updates were made on the two existing e-Learning courses for CDS and EOS.

Throughout the reporting year, the Member States organised several seminars, workshops and trainings, focusing either on the on-boarding or the skills maintenance of the customs officers. The latter also encompassed the creation of dedicated training material and manuals. Details on the training activities, as reported by the Member States, can be found below in **Table 1**:

MASP-C Projects	Seminars	Workshops	Trainings	Training materials
UCC CDS (1.2)	DK	CZ, DK, DE, EE, PL, SE	CZ, DK, DE, EE, AT, PL, SI, SE	CZ, DK, HR, AT, SI
UCC BTI (1.4)	DK, ES, FI	DK	CZ, DK, DE, FI, SE	DK, ES, FI
UCC AEO-MRA (1.5)	CZ, SE	CZ, PL, SE	DK, EE, PL, SE	CZ, DK, PL, SE
UCC AES (1.6)	BG, CZ, DK, EE, IE, ES, HR, LV, LT, PL, SI, SE	BE, DK, IE, HR, PL, SI, FI, SE	BG, CZ, DK, EE, IE, ES, HR, LT, PL	BE, BG, CZ, DK, EE, IE, ES, HR, IT, LV, LT, PL, SI, FI, SE

⁸² [Technical Support Instrument \(TSI\)](#).

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

MASP-C Projects	Seminars	Workshops	Trainings	Training materials
UCC NCTS (1.7)	BG, CZ, DK, EE, IE, ES, HR, LV, SI, FI, SE	BE, DK, EE, IE, ES, HR, SI, FI, SE	BG, CZ, DK, EE, IE, ES, HR, PL, PT, FI, SE	BE, BG, CZ, DK, EE, IE, ES, HR, IT, LV, PL, SI, FI, SE
UCC REX (1.11)	HR	HR	DK, HR	-
COPIs (1.12)	CZ, DK	CZ, DK	CZ, DK	CZ, DK
EU SWE-C (1.13)	CZ, SE	PL, SI, SE	DE, EE, LV, PL, FI, SE	CZ, EE, ES, PL, SI, FI, SE
UCC EORI2 (1.15)	CZ	CZ	CZ	-
CRMS2 (1.16)	DE, ES	BG	BG, DK, DE, ES, FI	DE, FI
Digitalisation of Cultural Goods (1.18)	-	-	EE	EE
UCC ICS2 (1.19)	BG, DK, EE, EL, HR, LT, AT, SI, FI, SE	DK, EE, EL, ES, HR, AT, PL, FI, SE	BG, CZ, DK, EE, EL, ES, HR, LV, AT, PL, SI, FI, SE	BG, DK, EE, ES, HR, IT, LT, AT, PL, SI, FI, SE
UCC SURV3 (1.20)	-	SI	CZ, FI	EE
UCC NA/PN/TS (1.21)	BG, DK, EE, ES, LT, HU, FI, SE	BE, CZ, DK, ES, HR, SI, FI, SE	BG, CZ, DK, EE, HR, AT, FI, SE	BG, DK, ES, HR, IT, LT, HU, SI, FI, SE
UCC GUM (1.22)	CZ, SE	CZ, SE	CZ, EE, PL	EE, PL, SE
UCC NIS (1.23)	HR, LV, HU, PL, FI, SE	DK, HR, HU, PL, FI, SE	BE, BG, ES, HU, PL, FI, SE	BE, BG, EE, ES, HR, LV, HU, PL, FI, SE
UCC CCI (1.24)	LT, PL, SE	ES, PL, SE	BG, ES	BG, ES, PL
CUP-MIS (1.25)	-	-	DK	ES
UCC PoUS (1.26)	CZ, EE, SE	CZ, DK, EE, PT, SE	CZ, DK, DE, EE, ES, SE	CZ, DK, DE, EE, ES, SI, SE
EMSWe (1.27)	SE	SE	BG	BG
UCC SP (1.28)	DK, LT, SE	DK, PL, SE	DK, LT, PL, SE	DK, LT, HU, AT, PL, SE
CBAM (2.14)	CZ, DK, ES, SE	CZ, DK, ES, SE	DK, ES	CZ, ES
Smart Border (2.15)	SE	SE	-	-
MCS/Form 302 (2.18)	SE	SE	-	SE
eATA (3.2)	EE, SI	EE, SI, SE	EE	EE, SI
CCN2 (4.5)	HR	SI	EE, PL, SI, SE	EE
UCC UUM&DS (4.6)	HR, PL	BG, HR, PL, PT, SI	BG, CZ, AT, PT	BG, SE

MASP-C Projects	Seminars	Workshops	Trainings	Training materials
Maintenance and updates of operational IT systems (4.8)	BG	BE, BG	BE, BG	-
EUCDM (4.12)	DK	-	BG, DK	BG, DK, SE

Table 1 - Member States' training activities on MASP-C projects

As regards other national projects, EE organised analytical meetings with other national project managers and carried out internal trainings for the customs officers on TOTS2. For TARIC3 the customs officers were provided with relevant training materials and seminars, while a presentation was given to the economic operators. LV reported that seminars were organised regarding the National Electronic Customs Data Processing System. PL reported that internal users were regularly notified on upgrades or new capabilities concerning the national Integrated Tariff Information System 4 (ISZTAR4) via the customs and tax portals. SE reported that workshops were organised regarding the Risk Analysis System and the national Accounting System, while for the latter seminars were also conducted and training materials created.

5.6.2 Promotion Activities

A contributing factor to the enhancement of the customs procedures is the promotion of the e-Customs projects through various activities. In 2023, the Commission raised awareness concerning the UCC ICS2 implementation via a communication campaign that targeted audiences in the EU and 14 non-EU target markets. This included a direct communication to the stakeholders, namely a video⁸³, one factsheet pertaining to the necessary requirements and steps for compliance⁸⁴ for the maritime and inland waterways carriers⁸⁵, and paid social media communication on X and LinkedIn. The factsheet and the video were made available in 22 languages⁸⁶.

The communication campaign also consisted of a press release highlighting the new EU import requirements for ICS2 R2 and was disseminated in 9 languages to selected trade media. On 10 October 2023, the Commission opened a panel discussion on 'Cross-border container logistics: what's the hold-up?' with a summary of ICS2 at the Intermodal Europe 2023 event conducted in Amsterdam.

A consolidated view on the promotional activities, as reported by the Member States, can be found below in **Table 2**:

MASP-C Projects	Workshops	Seminars	Working Groups
UCC CDS (1.2)	CZ, DK, DE, EE, AT, SE	DK, DE, HR	BE, CZ, DK, EE, SI
UCC BTI (1.4)	BE, CZ, DK, ES, SI	DK, ES, SI	BE, DK, HR
UCC AEO-MRA (1.5)	CZ, DK, AT, SE	DK	DK
UCC AES (1.6)	BE, DK, EE, ES, HR, PL, SI, SE	DK, EE, IE, ES, HR, LV, PL, SI, SE	BE, CZ, DK, PL, PT, SI, SE

⁸³ [Get ready for the third phase of ICS2!](#)

⁸⁴ [ICS2 R3: Prepare your business for sending goods to or via the EU by sea and inland waterways.](#)

⁸⁵ [ICS2 R3: Technical preparation.](#)

⁸⁶ English, French, German, Spanish, Portuguese, Albanian, Arabic, Bosnian, Chinese, Croatian, Hindi, Indonesian, Japanese, Kazakh, Korean, Macedonian, Russian, Serbian, Thai, Turkish, Ukrainian, Vietnamese.

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

MASP-C Projects	Workshops	Seminars	Working Groups
UCC NCTS (1.7)	BE, DK, EE, ES, HR, SI, SE	DK, EE, IE, ES, HR, LV, PL, SI, SE	BE, CZ, DK, HR, SI, SE
UCC REX (1.11)	DK, HR, AT	DK, HR, SI	DK, SI
COPIs (1.12)	CZ, DK, AT, SE	CZ, DK	DK
EU SWE-C (1.13)	DK, FI, SE	PL, FI, SE	EE, ES, IT, PL, FI, SE
CLASS (1.14)	SI	SI	-
UCC EOR12 (1.15)	CZ, AT	CZ	-
CRMS2 (1.16)	DK, EE	DK, EE	DK, EE, ES, FI
Digitalisation of Cultural Goods (1.18)	-	-	ES
UCC ICS2 (1.19)	CZ, EE, HR, LV, AT, PL, SI, SE	DK, EE, EL, HR, LT, AT, PL, SI, SE	BE, CZ, EE, HR, AT, PL, SE
UCC SURV3 (1.20)	SI, SE	SI	IT
UCC NA/PN/TS (1.21)	BE, CZ, DK, ES, HR, HU, SE	BE, BG, DK, EE, ES, SE	BE, CZ, DK, HR, LT, PT, SE
UCC GUM (1.22)	CZ, SE	CZ, EE, SE	-
UCC NIS (1.23)	BE, HR, SE	BE, BG, EE, HR, LV, SE	BE, BG, CZ, ES, HR, SE
UCC CCI (1.24)	PL, SE	BG, EE, SE	BG, CZ, ES, LT, SE
CUP-MIS (1.25)	-	DK	-
UCC PoUS (1.26)	CZ, DK, EE, SE	CZ, DK, EE, SE	EE, HR
EMSWe (1.27)	SE	SE	PT, SE
UCC SP (1.28)	HU, PL, SE	HU, SE	CZ, DK, HU, PL, SE
CBAM (2.14)	CZ, DK, ES, HR, PL, SI, SE	CZ, DK, ES, HR, FI, SE	DK, ES, PL
Smart Border (2.15)	HR, SE	SE	SE
e-PoC (2.16)	-	-	ES, FI
BOI-BVI (2.17)	-	-	SE
MCS/Form 302 (2.18)	SE	SE	SE
eATA (3.2)	EE, SI, FI, SE	-	DK, EE, SI, FI, SE
National Systems Implementation by IT Collaboration Projects (4.1)	BE, DK	BE	BE, DK, SE
CCN2 (4.5)	HR, PL, SI	HR	DK, HR, AT
UCC UUM&DS (4.6)	CZ, DK, HR, AT, PL, SI, SE	HR	BG, DK, EE, HR, IT, PL, PT

MASP-C Projects	Workshops	Seminars	Working Groups
Maintenance and updates of operational IT systems (4.8)	BE, EE	EE	EE
EUCDM (4.12)	-	BG	BG

Table 2 - Member States' promotion activities on MASP-C projects

5.6.3 Consultation with economic operators at national level

The implementation of the e-Customs projects requires that the Member States' administrations and Commission engage in a regular dialogue with the economic operators and their representative associations to ensure transparency in the implementation of national and EU measures. Over the course of 2023, the Member States organised a series of seminars, workshops and meetings in close cooperation with the economic operators to introduce recent developments related to the technical, legal and business requirements including the potential impact of UCC-related changes on the national IT systems. During this process, careful consideration was given to the specific needs of the economic operators.

Consultation activities also took place with the view to notify the economic operators about the present and anticipated developments, but also to gather in-depth knowledge about different business processes from the perspective of the economic operators. Furthermore, several Member States published information on their national websites as well as guidelines for diverse systems, while national helpdesks were utilised to provide support to the economic operators. Details on the consultation activities, as reported by the Member States', can be found below in **Table 3**:

MASP-C Projects	Groups and Forums	Meetings with Trade	Conferences	Workshops and Seminars	Meetings with Service Providers	Trainings	Supporting material and Instructions
UCC CDS (1.2)	CZ, DK, AT, SI, SE	DK, DE, AT	-	-	-	-	DE, HR
UCC BTI (1.4)	DK, HR	-	-	-	-	-	-
UCC AEO-MRA (1.5)	DK	-	-	-	-	-	EE
UCC AES (1.6)	BE, CZ, DK, EE, IT, LT, AT, PL, SI, FI, SE	BE, BG, CZ, DK, DE, EE, EL, ES, IT, LV, LT, AT, PL, SI, FI, SE	BG	EE, HR	CZ, HR	EE	EE, EL, HR, PT
UCC NCTS (1.7)	BE, CZ, DK, EE, IT, AT, SI, FI, SE	BE, BG, CZ, DK, DE, EE, EL, ES, IT, LV, AT, PL, SI, FI, SE	BG	-	CZ	-	EL, PL

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

MASP-C Projects	Groups and Forums	Meetings with Trade	Conferences	Workshops and Seminars	Meetings with Service Providers	Trainings	Supporting material and Instructions
UCC REX (1.11)	DK, SI	HR	-	-	-	-	-
COPIS (1.12)	DK	DK, SE	-	-	-	-	-
EU SWE-C (1.13)	EE, ES, FI, SE	BE, PL, SE	-	-	-	-	-
UCC EORI2 (1.15)	BG, CZ, AT, SE	AT	-	-	-	-	BG, DE
Digitalisation of Cultural Goods (1.18)	EE	-	-	-	-	-	-
UCC ICS2 (1.19)	BE, BG, CZ, DK, IT, LT, AT, SI, FI, SE	BE, BG, CZ, DK, DE, EE, ES, HR, IT, LV, AT, PL, SI, FI, SE	BG	BG, CZ	HR, FI	-	DK
UCC SURV3 (1.20)	DK, IT	DK	-	-	-	-	-
UCC NA/PN/TS (1.21)	BE, CZ, DK, HR, LT, AT, PL, SI, FI, SE	BE, BG, CZ, DK, DE, EE, ES, HR, LT, HU, AT, PL, PT, SI, FI, SE	-	BG, CZ, HR, AT	ES, FI	-	DE
UCC GUM (1.22)	AT, PL, SE	EE	-	-	-	-	-
UCC NIS (1.23)	BE, HR, HU, AT, PL, FI, SE	BE, BG, DE, EE, ES, HR, LV, HU, AT, PL, FI, SE	BG	BG	-	-	DE, PT
UCC CCI (1.24)	BE, DK, SE	BE, BG, DK, EE, ES, LT, PL, SE	BG	BG	-	-	PL
UCC PoUS (1.26)	CZ, EE, AT, PL, FI, SE	CZ, DK, EE, ES, AT, SI, FI, SE	-	EE, FI	-	-	PL
EMSWe (1.27)	SE	BG, PT, SE	-	-	BG	-	-

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

MASP-C Projects	Groups and Forums	Meetings with Trade	Conferences	Workshops and Seminars	Meetings with Service Providers	Trainings	Supporting material and Instructions
UCC SP (1.28)	DK, IT, PL, SE	DK, IT, HU, PL, SE	-	-	-	-	PL
CBAM (2.14)	HR, SE	EE, ES, HR, PL, FI, SE	-	HR	-	-	-
Smart Border (2.15)	SE	SE	-	-	-	-	-
e-PoC (2.16)	ES	-	-	-	-	-	-
BOI-BVI (2.17)	AT	-	-	-	-	-	-
MCS/Form 302 (2.18)	-	SE	-	-	-	-	-
eATA (3.2)	AT, SE	SE	-	-	-	-	-
CCN2 (4.5)	-	PL	-	-	-	-	PL
UCC UUM&DS (4.6)	BG, HR, SE	BG, HR, PL, SE	-	-	BG, HR	-	BG, HU
Maintenance and updates of operational IT systems (4.8)	BE, BG, EE, AT	BG, EE	-	BG	-	-	BG
EUCDM (4.12)	BG	-	BG	-	-	-	-
EUCTP (4.13)	BE	-	-	-	-	-	-

Table 3 - Member States' Consultation activities on MASP-C projects

6 COSTS

6.1 Costs incurred by DG TAXUD for IT systems development in 2023

Figure 7 outlines the Commission's costs committed under the 2023 budget for IT system development and maintenance as well as e-customs coordination. The Commission's 2023 costs for e-Customs amounted to EUR 130,228,784.78.

System/Activity		Commission Committed budget for 2023 (EUR)
Studies and Development projects	UCC Customs Decisions System (CDS)	500,000.00
	UCC Authorised Economic Operators (AEO) and impacts of Mutual Recognition Agreement (MRA)	250,000.00
	UCC Automated Export System (AES)	300,000.00
	UCC New Computerised Transit System (NCTS-P5)	300,000.00
	UCC New Computerised Transit System (NCTS-P6)	150,000.00
	UCC New Computerised Transit System (NCTS-P7)	180,000.00
	UCC Surveillance3 (SURV3)	150,000.00
	UCC Binding Tariff Information (BTI)	200,000.00
	UCC Guarantee Management (GUM)	200,000.00
	UCC Centralised Clearance for Import (CCI)	200,000.00
	UCC Proof of Union Status (PoUS)	350,000.00
	UCC Import Control System 2 (ICS2)	300,000.00
	UCC Standardised Exchange of Information Special Procedures (INF SP)	100,000.00
	UCC project	3,180,000.00
	Digitalisation of Cultural Goods (ICG)	881,000.00
	EU Customs Single Window (CSW) - Certificates Exchange Project (CERTEX)	3,019,000.00
	EU Single Window Environment for Customs (EU SWE-C)	3,900,000.00
	Central Services / Management Information System (CS/MIS2)	250,000.00
	Classification Information System (CLASS)	100,000.00
	Customs Union Performance (CUP-MIS)	300,000.00
	anti-COunterfeit and anti-Piracy Information System (COPIS eAFA)	200,000.00
	Customs Risk Management System (CRMS2)	350,000.00
	European Union Customs Trader Portal (EUCTP)	100,000.00
	Carbon Border Adjustment Mechanism (CBAM)	10,151,865.03
	Other Customs projects	11,451,865.03
	IT Architecture Customs	220,000.00
	Conformance Test Application (CTA)	330,000.00
Information Exchange Converter Application (ieCA)	250,000.00	
ARIS (Modeler Publisher)	100,000.00	
EU Customs Data Model (EUCDM)	240,000.00	
Supporting Activities	1,140,000.00	
Studies and Development Subtotal:		19,671,865.03
Maintenance (corrective/evolutive) of Customs systems	8,991,485.00	
Maintenance (corrective/evolutive) of Customs systems Subtotal:		8,991,485.00
Support of IT systems	23,162,102.16	
HW/SW maintenance	20,662,758.28	
DevSecOps Infra and services	5,797,282.64	
Operations of IT systems Subtotal:		49,622,143.08
Development and maintenance of the platforms	13,613,823.29	
Enterprise Architecture	2,150,000.00	
Communication network CCN2 Subtotal:		15,763,823.29
Quality Assurance including TEMPO	5,926,290.61	
Quality Assurance including TEMPO Subtotal:		5,926,290.61
Common costs Customs 2023	e-Customs joint actions - Meetings	366,281.00
	e-Customs joint actions - Training	2,130,780.89
	Communication campaigns (ICS2)	430,957.52
Common costs Customs 2023 Subtotal:		2,928,019.41
Consulting services	18,865,158.36	
Trans-European Systems (TES) support and management	8,160,000.00	
Contingency budget	300,000.00	
Supporting budget Subtotal:		27,325,158.36
EUR GRAND TOTAL		130,228,784.78

Figure 7 - Commission's costs in 2023 (expressed in EUR)

As illustrated in **Figure 8**, compared to 2022, there was a decrease in the ‘Studies and Development’ category. The ‘Maintenance of customs systems’ remained mostly unchanged, while an increase was observed in the ‘Operations of IT systems and the remaining categories.

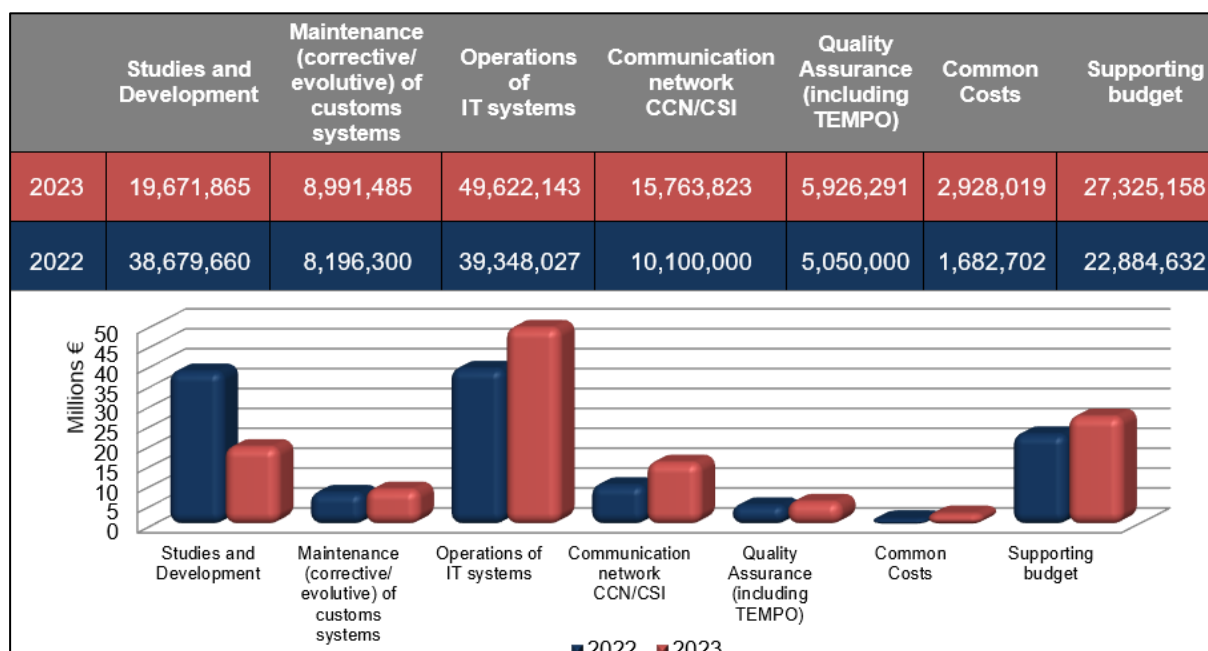


Figure 8 - Main categories of the Commission’s costs in 2022 and 2023

6.2 Costs incurred by the Member States in 2023

The total costs incurred by the Member States on customs IT systems in 2023 were EUR **293,891,097.95**, an increase of 14.27% compared to 2022. As provided in the national annual reports for a total of 38 projects, **Figure 9** below illustrates the Member States’ investments per project based on the MASP-C 2023 Revision.

According to **Figure 9**, the main allocation of the Member States’ budget in 2023 was used for the UCC ICS2 (1.19) project, which constituted 18.23% of the total cost. The UCC AES (1.6) and UCC NCTS (1.7) projects comprised the next major costs, accounting respectively for 13.41% and 16.32% of the grand total, demonstrating the concerted effort of the Member States towards the preparation of their National Transit and Export evolutive applications. Another considerable cost concerned the UCC NIS upgrade (1.23) at 11.79%. The Member States also focused on the UCC CCI (1.24), the UCC Notification of Arrival, Presentation Notification and Temporary Storage (1.21), and the Maintenance and Updates of Operational IT Systems (4.8), which represented, respectively, 6.70%, 6.49% and 6.14% of the total cost.

The non-MASP-C Revision 2023 projects accounted for 3.87% of the Member States’ overall costs. The projects categorised under ‘Other’ amounted to 2.79% of the total cost, representing the efforts of Member States towards the development of UCC Authorised Economic Operator (AEO) and impacts of Mutual Recognition Agreement (MRA) (1.5), CCN2 (4.5), UCC special procedures (1.28), REX (1.11), CBAM (2.14) and COPIS (1.12) systems, absorbing 0.90%, 0.39%, 0.34%, 0.11%, 0.20% and 0.17%, respectively.

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

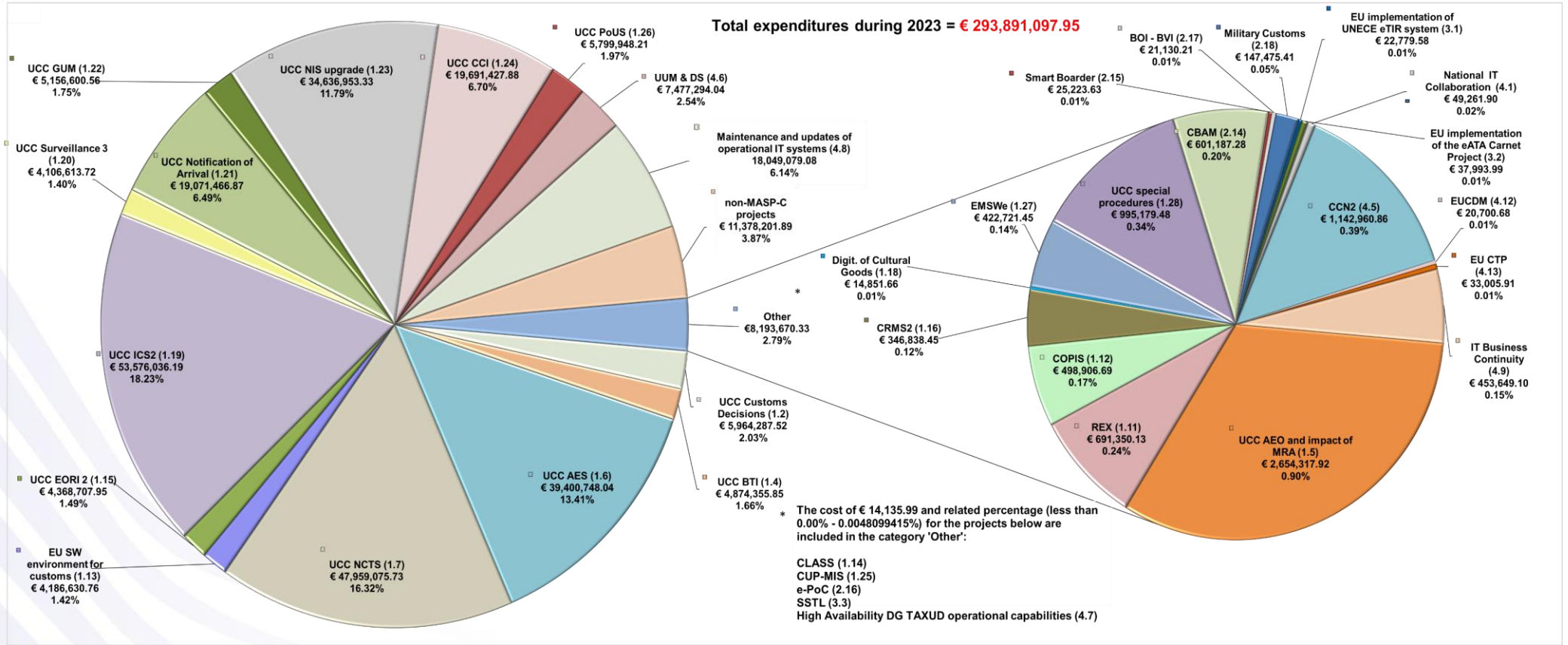


Figure 9 - Member States' costs of customs IT systems in 2023

Figure 10 shows that costs for IT development increased in 2023, continuing the trend of steady growth since 2020. In 2023, development reached 93.86% and operations 6.14%, while related percentages in 2022 were respectively 93.99% and 6.01%.

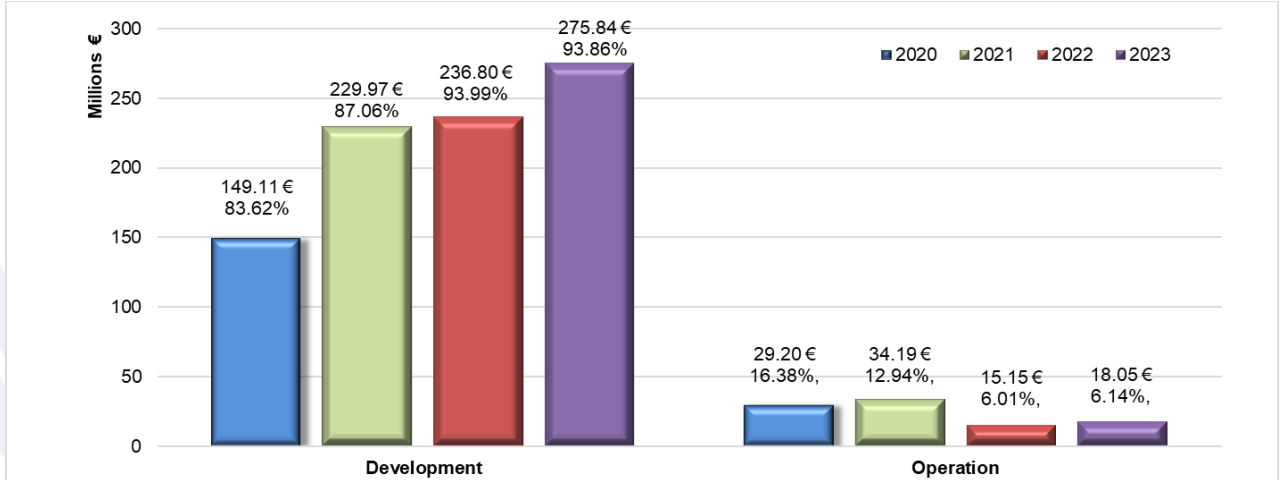


Figure 10 - Costs of IT systems in Development and Operation as part of all systems in 2020-2023

As depicted in **Figure 11**, the development and implementation of the projects under MASP-C Revision 2023 were the primary focus of the Member States, accounting for 89.99% (EUR 264,463,816.98) of their total costs on the electronic systems. This represents an increase of 16.42%, compared to 2022 (EUR 227,156,682.34), to sustain the operation of the UCC and non-UCC projects. The maintenance costs accounted for only 6.14%, and the non-MASP-C Revision 2023 projects absorbed 3.87%.

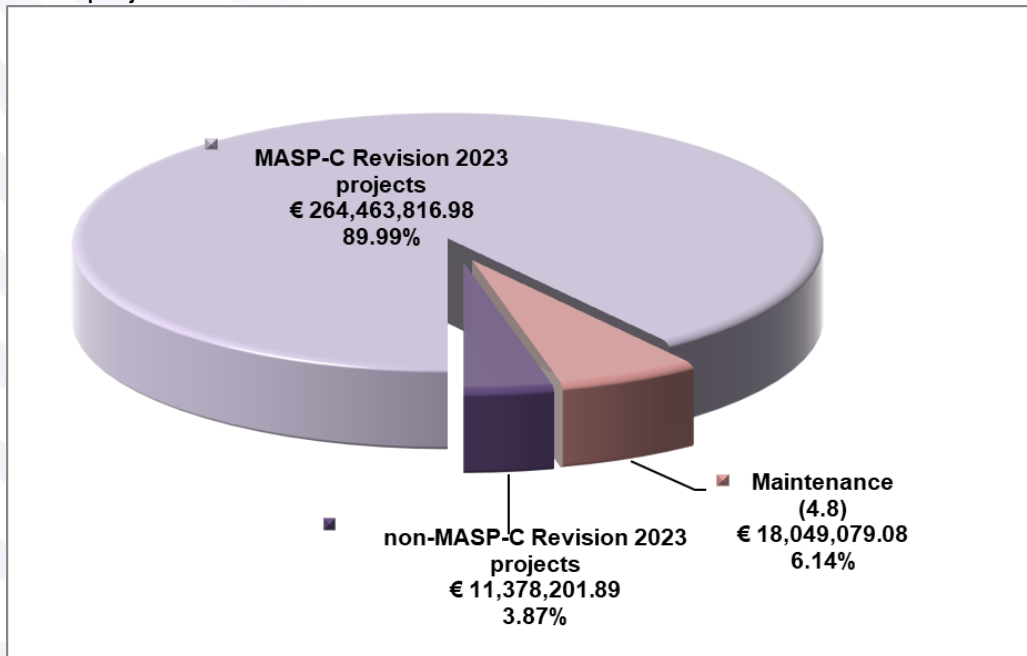


Figure 11 - Distribution of Member States' expenditure

Figure 12 displays the shares of the different MASP-C Revision 2023 groups of projects as well as non-MASP-C projects as part of all the Member States' costs. Group 1 refers to the Customs European Information Systems (EIS), Group 2 relates to Customs European initiatives that require further analysis and agreement, Group 3 encompasses Customs International Information Systems and lastly, Group 4 represents customs cooperation

initiatives and technological developments to facilitate Customs EIS, along with the maintenance of the existing projects. The main budget consumption of 86.57% was absorbed by Group 1, followed by Group 4 with 9.26%. Group 2 overall member States' consumption of 0.27 has decreased significantly compared to 2022, as several projects were moved from Group 2 to Group 1 in 2023 as per the MASP-C Revision 2023. Group 3 remained at the same level of budget consumption in 2023 (0.02%) compared to 2022 (0.01%).

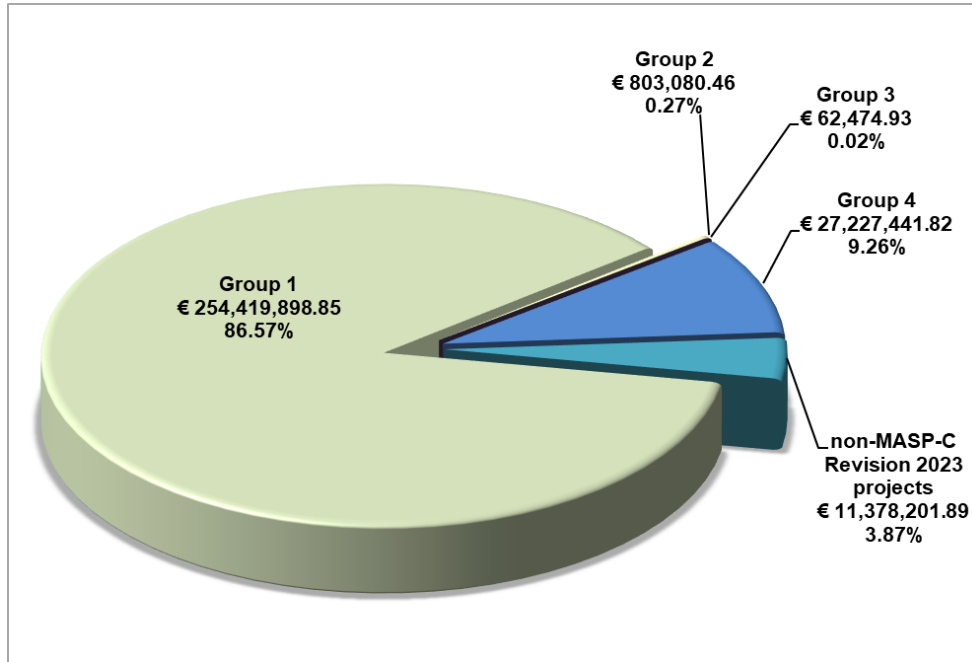


Figure 12 - Cost per MASP-C and non-MASP-C Revision 2023 Project Groups

Figure 13 below represents the total cost of the Member States for the customs IT systems for the period 2008–2023.

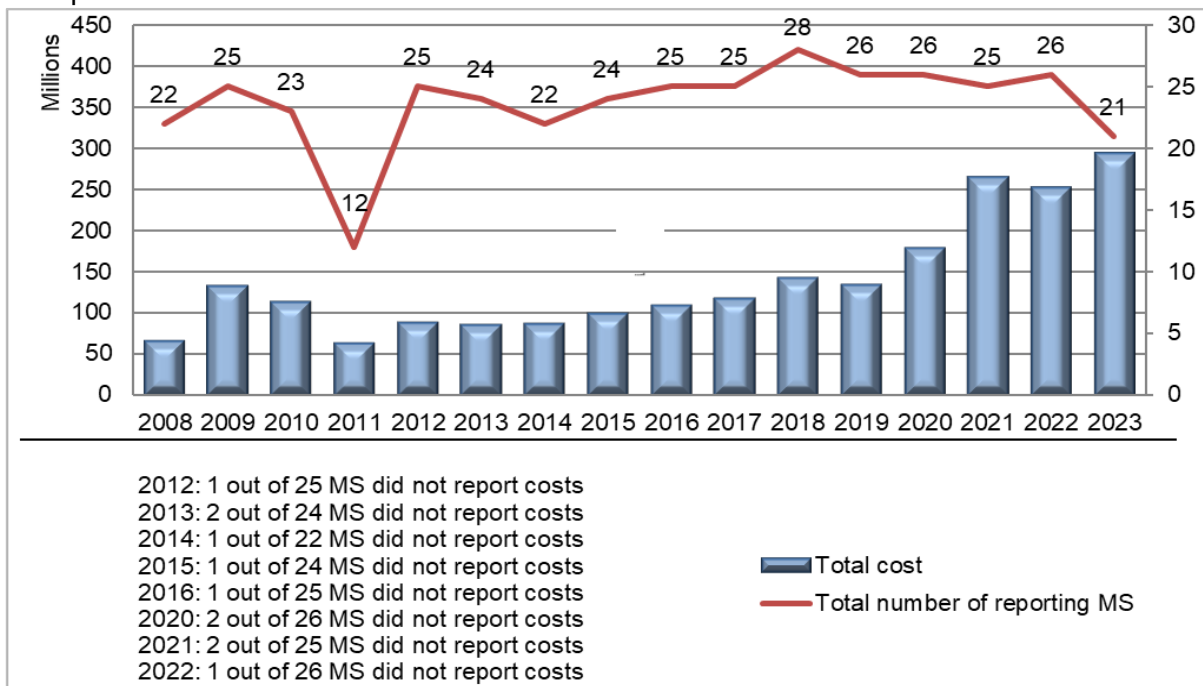


Figure 13 - MS total costs over the years 2008-2023

The cited numbers are not directly comparable due to the inconsistent number of Member States reporting over the years, which is respectively presented with a red line for every year the data was collected. In addition, out of the total number of the Member States that report each year, one or more do not submit cost reports.

Figure 14 displays the man-hours that the Member States consumed in 2023 per category. The Member States' total internal and external man-hours were 48.3% and 51.7%, respectively. As depicted in the figure below, the internal man-hours (46.14%) of the MASP-C Revision 2023 projects activities in 2023 were less than the external man hours (49.74%). A comparison with internal and external man-hours in 2022 (42.09% and 55.09% respectively) shows that the Member States retained most of the external deployment and development activities for the systems in order to achieve the goals of the MASP-C 2023 projects.

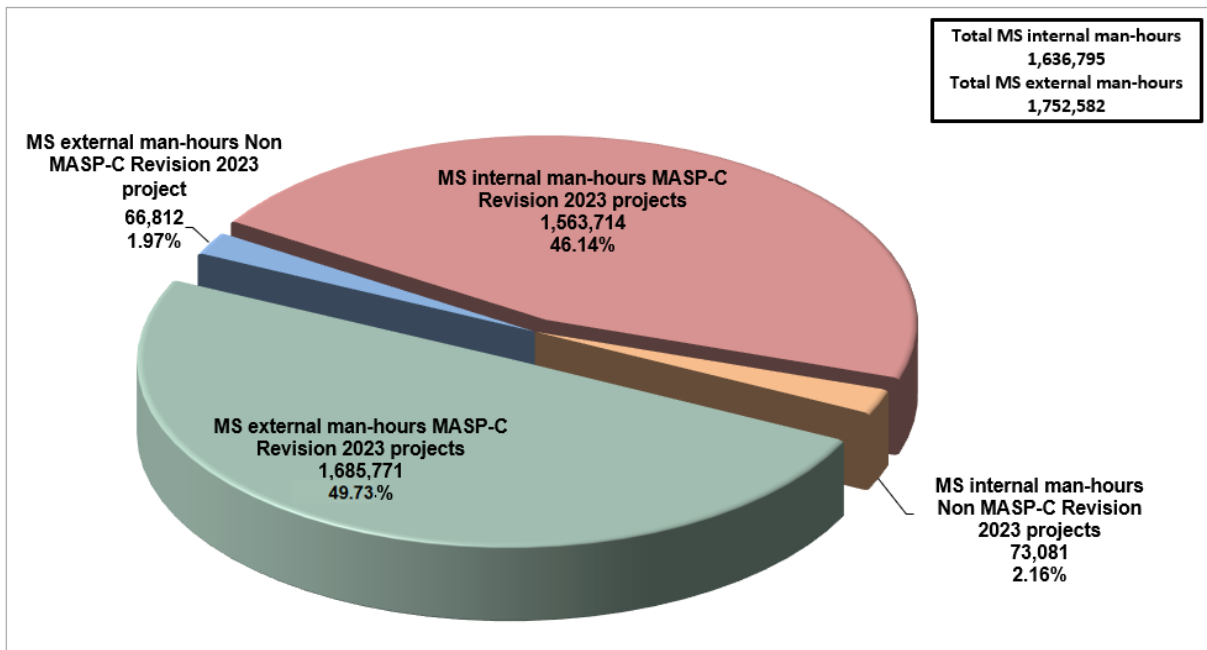


Figure 14 - Member States' man-hours consumed in 2023 per category

The Member States' consumption of man-hours is illustrated in **Figure 15** for each project of the MASP-C Revision 2023. The majority of man-hours in 2023 was allocated to the UCC ICS2 (1.19) project, amounting to 15.49% of the total time spent. The UCC NCTS (1.7), UCC AES (1.6), UCC NIS upgrade (1.23) and Maintenance and updates of operational IT systems (4.8) projects accounted, respectively, for 14.12%, 13.90%, 12.65%, and 8.64% of the total man-hours. The UCC CCI (1.24) amounted to 7.29% of the total time spent. Comparing the man-hours in **Figure 15** with the Member States' costs in **Figure 9**, it is evident that the project costs are aligned with the efforts reported by the Member States. The man-hours for the non-MASP-C Revision 2023 projects accounted for 4.13%, while the projects categorised under 'Other' consumed 4.34%. The UCC AEO and impact of MRA (1.5) absorbed 0.97% of the total 'Other' man-hour budget, while UCC Special Procedures (1.28), CBAM (2.14), CCN2 (4.5) consumed 0.78%, 0.75% and 0.65% respectively.

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

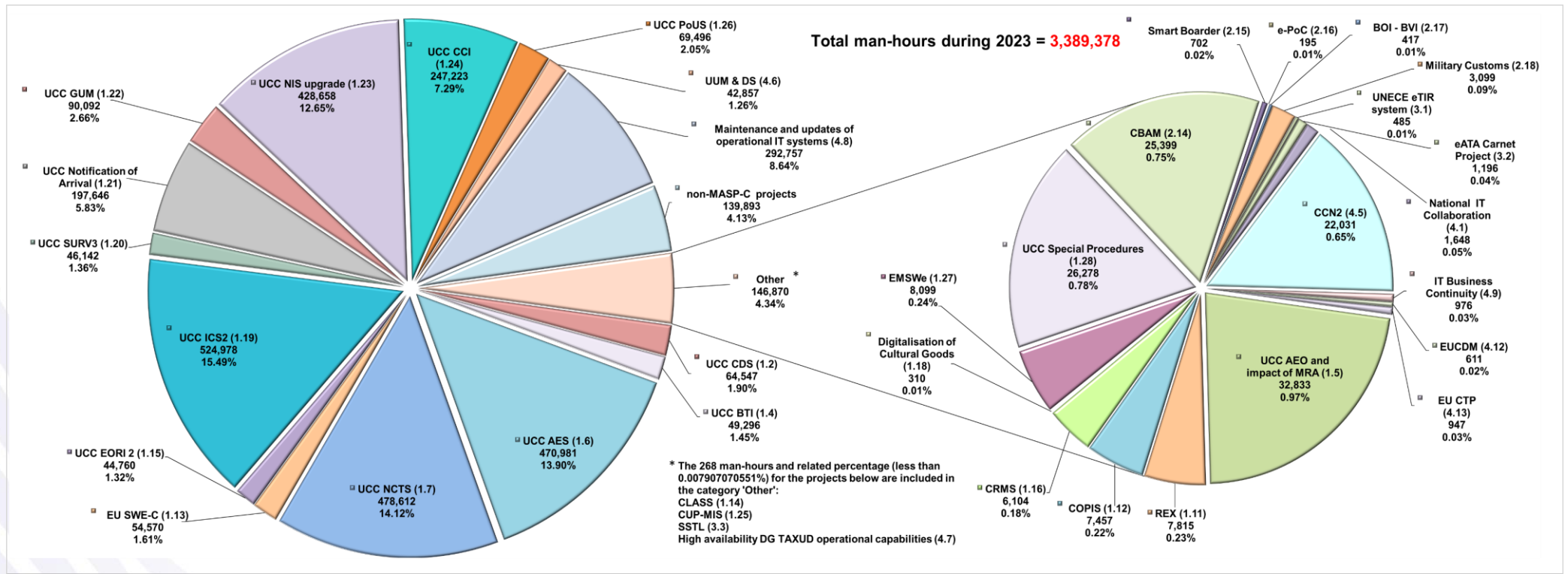


Figure 15 - Member States' man-hours for customs IT systems in 2023

6.3 Total costs incurred by DG TAXUD and the Member States in 2023

The Member States and Commission invested 92% (€ 295,513,883.90) of the overall budget in development activities and 8% (€ 27,040,564.08) in maintenance activities as depicted in **Figure 16** below.

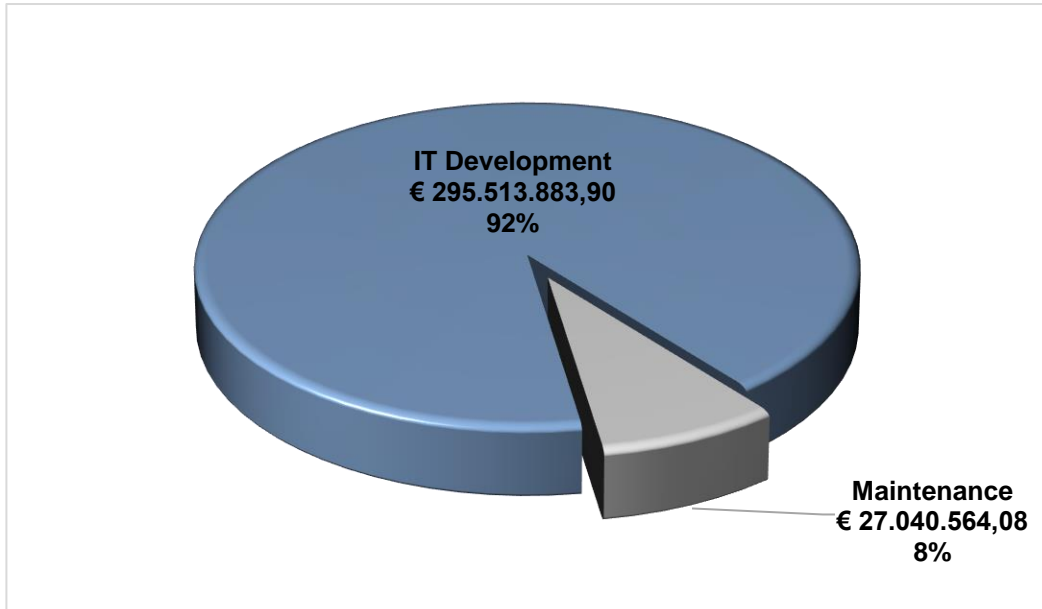


Figure 16 - Commission and Member States' total expenditure on IT Development and Maintenance in 2023

As illustrated in **Figure 17**, the amount allocated to the e-Customs activities by the Member States and Commission in 2023 was EUR 424,119,882.73 compared to EUR 369,052,107.83 in 2022, an increase of 14.92 %.

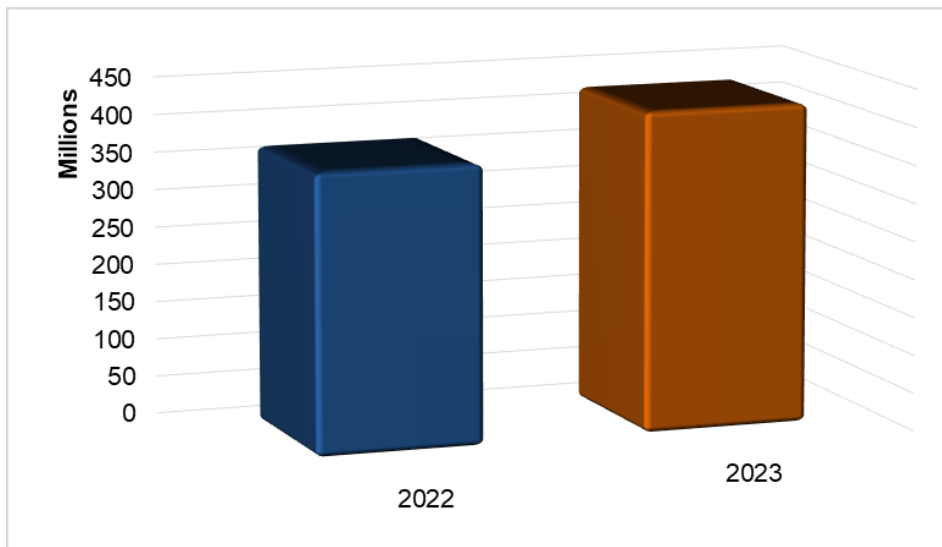


Figure 17 - Commission and Member States' grand total on the e-Customs activities in 2022–2023

7 CONCLUSIONS AND CHALLENGES

The e-Customs evolution constitutes a dynamic process, aiming at a paperless environment for customs and trade, and requiring close collaboration among the Member States and the Commission. New initiatives and the e-Customs systems' continuous adaptation have contributed to fortifying the external borders of the EU, securing the single market, and mitigating the challenges posed by fast-paced technological advancements and unforeseen factors.

Throughout 2023, several milestones were achieved in line with the e-Customs streamlining, reflected in the accomplishment of various objectives in legislative, business, IT, and operational activities. The Multiannual Customs Work Programme for 2023-2025 was adopted as an indispensable tool that supports the implementation of customs policy as well as customs legislation, both at Union and Member States' level, thus protecting their financial interests and restricting illegal and unfair trade. The programme aids the strategic development of e-Customs by addressing the actions identified in the Commission's strategic documents on customs policy, primarily the Communication on 'Taking the Customs Union to the Next Level: a Plan for Action'⁸⁷ and the Strategic Plan 2020-2024 of the Commission.

The Commission continued its ongoing role of modernising customs procedures via several new initiatives, for which further activities and updates were accomplished in 2023; those projects included CBAM, BOI-BVI, Smart Border, Forced Labour, Deforestation, e-PoC, and the ambitious reform of the EU Customs Union. Annexes A, B and 12-01 to the UCC DA and IA also underwent a formal review cycle to support the upgrade and improvement of the existing electronic systems. Concerning Regulation (EU) 2022/2399 establishing EU SWE-C, significant progress was made in the preparation of the DA and IA legal documents and their relevant annexes. In June 2023, the Regulation (EU) 2023/1115 entered into force requiring economic operators to prove that certain products placed in the EU market have not contributed to deforestation nor originated from recently deforested lands.

Following the Commission's 2019-2024 political guidelines⁸⁸, work on the new initiatives, responding to different policy areas impacting customs' formalities, progressed steadily. Project and/or expert groups met regularly to foster progress regarding the preparation and implementation of the MASP-C Revision 2023 systems, and technical specifications, configuration tests, updates and new releases were approved by the Member States concerning the following projects: UCC AES, UCC NCTS P5 and P6, CSW-CERTEX R5, Classification Information System (CLASS) P2, UCC ICS2 R2 and R3, UCC CCI P1 and P2, CUP-MIS R1, UCC PoUS P1, UCC SP, CBAM P1, Smart Border, CCN2 and UCC Uniform User Management & Digital Signature (UUM&DS) R2.3 and R2.5.

During 2023, the ETCIT III expert team was actively engaged in advancing Customs IT systems with tangible progress evident across its work packages. Through WP1, WP2, WP3, WP4 and WP5, a CIO network was established, the development of the PN/TS pilot project was enhanced, the implementation of common EU legislation and specifications among Member States was further harmonised, the ETCIT III work on the Exchange of DiG project was

⁸⁷ [COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE Taking the Customs Union to the Next Level: a Plan for Action, COM/2020/581 final.](#)

⁸⁸ [European Commission, Directorate-General for Communication, Leven, U., Political guidelines for the next European Commission 2019-2024 – Opening statement in the European Parliament plenary session 16 July 2019 ; Speech in the European Parliament plenary session 27 November 2019, Publications Office of the European Union, 2020, <https://op.europa.eu/en/publication-detail/-/publication/62e534f4-62c1-11ea-b735-01aa75ed71a1/language-en>.](#)

completed, and the legal aspects of IT Collaboration and Cross-Border Procurement were addressed.

In addition, the Commission further developed the IT modernisation programme by complementing the systems and infrastructure's updates, as defined in the IT strategy in the MASP-C Revision 2023, with the necessary reusable architecture components and modern, agile and flexible software development approaches.

Technical complexities paired with disruptive developments caused delays in the Member States' IT implementation, which was addressed by the Commission in collaboration with the Member States. Derogations have been granted by the Commission for specific IT systems and the timeline for implementation of certain trans-European systems has been adapted in the UCC Work Programme, as per the updates introduced in 2023. Further challenges included ensuring the enhancement of controls to confront fraud and security risks, effective monitoring of the EU customs legislation, application of benefits from innovation and fostering collaboration with international partners in the field of customs.

The Commission continued its fruitful cooperation with the Member States and proceeded with the consolidation of a new legal framework for the Customs Union with new operative methods and IT tools emphasising its commitment to enhance the automation and harmonisation of customs processes to the benefit of the EU trade and citizens and their global partners. The EU Customs Reform has paved the way for a future of simplification, digitalisation and enhanced security for all stakeholders involved.

As regards the implementation of the UCC, the progress on the activities in relation to the Commission can be found in the UCC Annual Progress Report 2023⁸⁹.

⁸⁹ [European Commission official website](#)

ANNEX 1 – IT SYSTEMS PROGRESS ACTIVITIES

1 MASP-C PROJECTS

MASP-C is a living document that continually evolves in response to the effective implementation of the UCC and the e-Customs projects. The overall IT implementation plan is divided into four groups: (a) Group 1 – “Customs European information Systems”, which contains projects with a clearly defined scope that need to be delivered within an agreed timeline; (b) Group 2 – “Customs European initiatives needing further study and agreement”, which contains projects requiring further discussion before they can be mapped on the IT plan, including bilateral international initiatives between the EU and third countries; (c) Group 3 – “Customs International Information Systems”, which consists of a handful of projects managed by international organisations for which the Member States and the EU Commission play an active role in their development, and (d) Group 4 – “Customs Cooperation initiatives and technological developments to facilitate Customs European Information Systems (EIS)”, which includes customs cooperation initiatives undertaken to strengthen the cooperation between Member States and to accelerate the technological development of the European Information Systems. This section summarises the efforts made by the Member States and the Commission in 2023 towards the implementation of the e-Customs projects foreseen in the MASP-C Revision 2023 and related achievements thereunder.

1.1 MASP-C Group 1 – Customs European Information Systems (EIS)

1.1.1 UCC Projects

The Member States’ status on the activities regarding the implementation from their national perspective on the UCC Projects, as reported by them in the context of this report, can be found in Table 4 below. It should be noted that this table does not include the different components, phases or releases of the different projects and that it provides the state of play at a specific point in time. Also, it is only based on Member States’ data and the particular approach of collecting the data may give a different interpretation in the manner Member States responded and their data is displayed.

Further details concerning the overall activities and progress in the implementation of the UCC CDS (1.2), UCC BTI (1.4), UCC AEO – Mutual Recognition Agreement (MRA) (1.5), UCC AES (1.6), UCC NCTS (1.7), UCC REX (1.11), UCC EORI2 (1.15), UCC ICS2 (1.19), UCC SURV3 (1.20), UCC NA/PN/TS (1.21), UCC GUM (1.22), UCC NIS (1.23), UCC CCI (1.24), UCC PoUS (1.26), and UCC SP (1.28) can be found in the 2023 UCC Annual Progress Report.⁹⁰

⁹⁰ [2023 UCC Annual Progress Report](#)

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

Status	Current phase	UCC CDS (1.2)	UCC BTI (1.4)	UCC AEO-MRA (1.5)	UCC AES (1.6)	UCC NCTS (1.7)	UCC REX (1.11)	UCC EOR12 (1.15)	UCC ICS2 (1.19)	UCC SURV3 (1.20)	UCC NA/PN/TS (1.21)	UCC GUM (1.22)	UCC NIS (1.23)	UCC CCI (1.24)	UCC PoUS (1.26)	UCC SP (1.28)
Finished	Operation	BG, CZ, IE, ES	BG, EE, IE, HU, PL, FI, SE	BG, EE, IE, ES, HR, SE	CZ, DK, DE, IE, SI	CZ, DK, DE, SI	BE, BG, CZ, EE, IE, IT, PT, SE	BE, BG, ES, HR, SE	CZ, DE, EE, HU, SI	BG, CZ, EE, SI, SE	BG, CZ, IE, HR, IT, PL, SI	SE	BG, EE, HU	BG, ES	DE, EE, IE	DE, EE, HU, SE
	Upgrade			FI							EE					
	Deployment									HR	ES					
	Conformance tests													PL	DK	
	Design of National System									IT					IT	
	National technical specifications												EL			
	Other	EE	HR					EE								LT
In progress	Operation	BE, DK, DE, HR, IT, LT, HU, AT, PT, SI, SE	CZ, DK, DE	DK, HU, AT, PL, PT	BG, EE, ES, HR, IT, LV	BG, EE, IE, ES, HR, IT, LV, FI	DK, HR, LV, AT, SI	DK, DE, EL, HU, AT, PL, PT	BG, IE, EL, HR, IT, LV, LT, AT, PT, FI	DK, DE, IE, EL, LV, LT, PT, FI	DK, DE, EL, LV, LT, AT, PT, FI	CZ, PL	DE, HR, LV, LT, FI		SI	BG, DK, LT, AT, PL
	Upgrade	PL, FI		DE					BE	PL			IE			
	Deployment				BE, HU, PL	BE, HU, PL, SE					BE, HU	IT	PL		HU, FI	IT
	Conformance Tests					LT						ES	ES	EE, IT, LV	BE, ES, HR, SE	

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

Status	Current phase	UCC CDS (1.2)	UCC BTI (1.4)	UCC AEO-MRA (1.5)	UCC AES (1.6)	UCC NCTS (1.7)	UCC REX (1.11)	UCC EOR12 (1.15)	UCC ICS2 (1.19)	UCC SURV3 (1.20)	UCC NA/PN/TS (1.21)	UCC GUM (1.22)	UCC NIS (1.23)	UCC CCI (1.24)	UCC PoUS (1.26)	UCC SP (1.28)
	National Acceptance Testing											LT			AT	
	Design of National System				LT, FI	AT			ES, DK			BG, AT, FI	BE, CZ, DK, AT	BE, CZ, IE, LT, HU	PL	BE, CZ
	National Functional Specifications				EL, AT	EL						EE		DK, DE		ES
	National Technical Specifications								SE		SE	DK	SE	SI, SE		
	National User Requirements									AT		IE, HU		FI		
	Other				PT, SE	PT		LT	PL			PT	PT	PT	BG	PT
On hold	In progress		SI													
	Other		PT									DE			PT	
	No data															
No data	Operation	EL						CZ, SI		HU			SI		CZ	FI
	Conformance tests													HR		
	National user requirements											HR				
	Other						DE									
	No data	LV, NL	BE, ES, IT, LV, NL, AT	BE, EL, IT, LV, LT, NL, SI			EL, ES, LT, HU, NL, AT, FI	IE, IT, LV, NL, FI	NL	BE, ES, NL		BE, EL, LV, NL, SI	IT	NL, AT	EL, LV	EL, HR, LV, NL, SI

Table 4 - Member States' Status for UCC Projects

1.1.2 Anti-Counterfeit and Anti-Piracy System (COPIS) (1.12)

Anti-Counterfeit and Anti-Piracy System (COPIS) is a central information exchange system that supports the enforcement of EU rules on Intellectual Property Rights (IPR), where right holders can request the intervention of customs to take measures against goods infringing certain IPR. COPIS interconnects with the European Anti-Fraud Office (OLAF), the Anti-Fraud Information System (AFIS), and the Intellectual Property Enforcement Portal (IPEP) of the European Union Intellectual Property Office (EUIPO).

During 2023, the development activities of COPIS electronic Application for Action (eAFA) continued, with the deployment and rollout to the Production environment (PROD) of COPIS v4.1.3.0, for improving the validation of digital signature, and v4.1.4.0, for the stabilisation of several processes such as the Digital signature, Print AFA, Export infringements and some new functions to facilitate the user experience; in May and June 2023, respectively. Two additional hotfixes, v4.1.4.1 and v4.1.4.2, were also developed and entered into production during the end of June and beginning of October 2023.

The Member States informed the Commission about their current status, which can be found in **Table 5** below:

Status	Current phase	MSs
Finished	Operation	BG, CZ, EE, PL, SI, FI, SE
	Other	BE, ES
In progress	Operation	DK, DE, IT, AT
On hold	Other	PT
No data	No data	IE, EL, HR, LV, LT, HU

Table 5 - Member States' status for COPIS

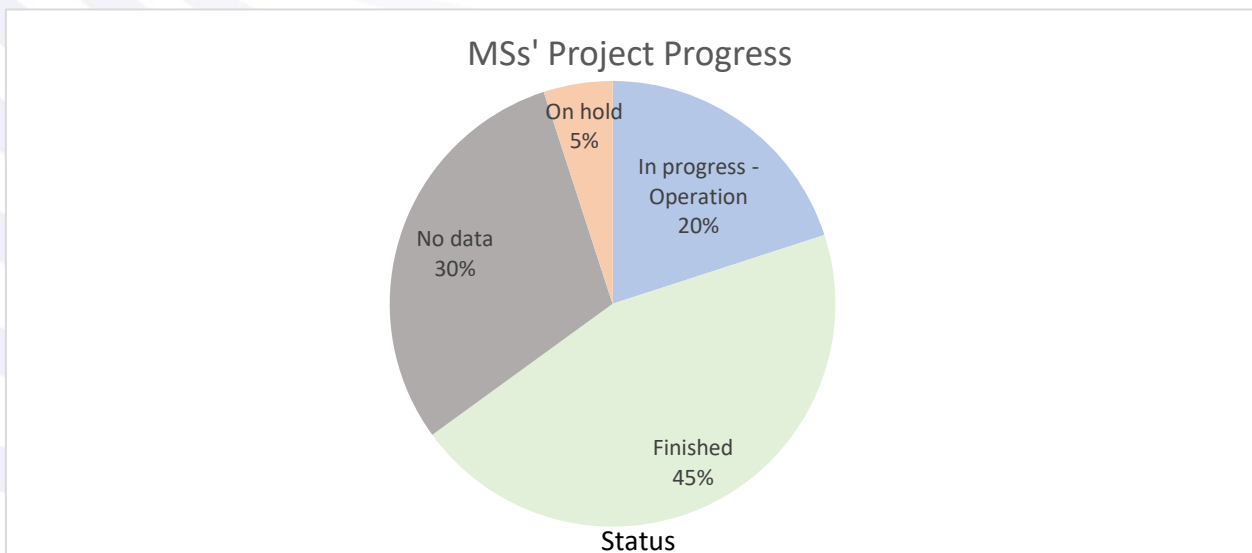


Figure 18 - COPIS Member States' Progress

1.1.3 EU Single Window environment for Customs (EU SWE-C) (1.13)

The EU SWE-C is defined as a facility that allows parties involved in trade and transport to lodge standardised information and documents with a single-entry point to fulfil all import, export and transit-related regulatory requirements. Given the complexity of the SW concept, the initiative contains three separate components: (a) EU Customs Single Window Common Veterinary Entry Document (EU SW-CVED), (b) EU CSW-CERTEX, and (c) a potential legislative initiative on the EU SWE-C. The first component is implementing the automatic validation of the CVED for animals and animal products as well as the Common Entry Document (CED). The second component builds on the outcomes of EU SW-CVED and foresees expansion of its scope with additional certificates as well as enhanced functionalities. Finally, the third component concerns the definition of a broader scope of the EU SWE-C, beyond the certificates' exchange, the preparation of the pertinent legal framework and the action plan for its implementation.

During the reporting year, the following activities took place:

- EU CSW-CERTEX R1, v1.4.0, was deployed;
- EU CSW-CERTEX R2: two patches were deployed, the latest being v2.2.1;
- EU CSW-CERTEX R3, two patches were deployed, the latest being v3.1.1;
- Numerous upgrades were performed in production in relation to EU CSW-CERTEX R4, the latest being v4.1.4;
- EU CSW-CERTEX R5, v5.0.0 was installed in the conformance environment. For this release, the business and technical documentation was finalised and made available to the Member States during the reporting year, enabling the initiation of the testing activities.

Further progress was made under the spectrum of EU CSW-CERTEX integration with the below domains:

- Regarding EU CSW-CERTEX R5.1, namely the integration for ICG, CBAM, and NOA and update of ODS and F-GAS, L3-L4 BPMs were prepared and sent to the Member States for external review. The review cycle was completed within the reporting year, enabling the start of the system's development activities;
- With reference to EU CSW-CERTEX and B2G, elaboration activities on the draft of L1-L3 BPMs continued, with the part related to the example of certificate issued by PCA being finalised. The work on Business Proof of Concept and the feasibility Study on the impact of B2G to EU CSW-CERTEX also progressed and was planned to be finalised in 2024;
- Concerning EU CSW-CERTEX R6 and the integration with the Deforestation domain, business analysis started, demonstrating that the integration would cover both the G2G and B2G functionalities. Release 6 would also cover the EU CATCH domain (prevention of illegal, unreported and unregulated fishing) and the ELAN domain (various agricultural licences of DG AGRI). Further activities in this regard are planned to take place during 2024.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 6** below:

Status	Current phase	MSs
Finished	Operation	DE
In progress	Operation	BE, EE, IT, LV, PT, PL, FI
	Conformance Tests	EL, ES
	Design of National System	DK
	National Technical Specifications	AT, SE
	Other	SI
On hold	National User Requirements	BG
No data	Operation	CZ, HU
	No data	IE, HR, LT

Table 6 - Member States' status for EU SWE-C

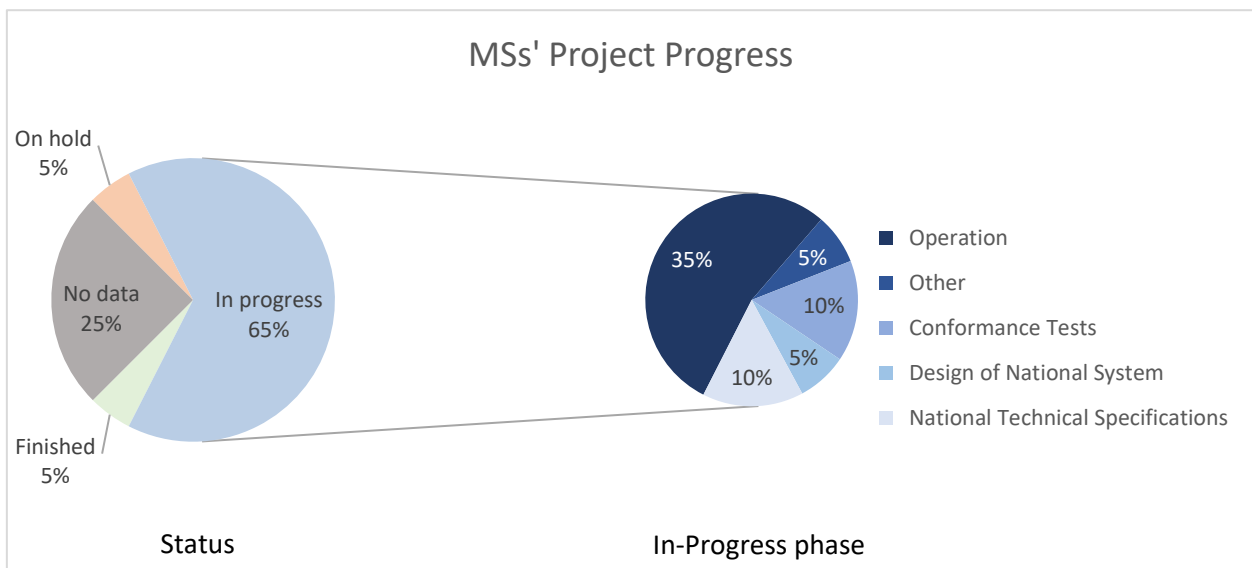


Figure 19 - EU SWE-C Member States' Progress

1.1.4 Classification Information System (CLASS) (1.14)

CLASS provides a single platform where all classification information (regardless of its nature) is published in a manner that ensures transparency. The system has been put in production since June 2019, with the identified issues being thoroughly analysed. The extension of the system under a second phase, delivered in two iterations, was considered necessary to facilitate the integration of EBTI and the European Customs Inventory of Chemical Substances (ECICS) into the platform. Actions to further extend the system to support external sources is foreseen within a third phase, under a future release.

During 2023, the activities related to CLASS P2 for the integration of the system with EBTI and ECICS were completed, with the deployment of v2.1.0 in production in April and simultaneous installation of v2.1.1, v2.2.0, and v2.2.1 in October 2023.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 7** below:

Status	Current phase	MSs
Finished	Deployment	DK
	Operation	BG, IE, SE
	Other	BE, EE
In progress	Other	SI
On hold	Other	PT
No data	No data	CZ, DE, EL, ES, HR, IT, LV, LT, HU, AT, PL, FI

Table 7 - Member States' Status for CLASS

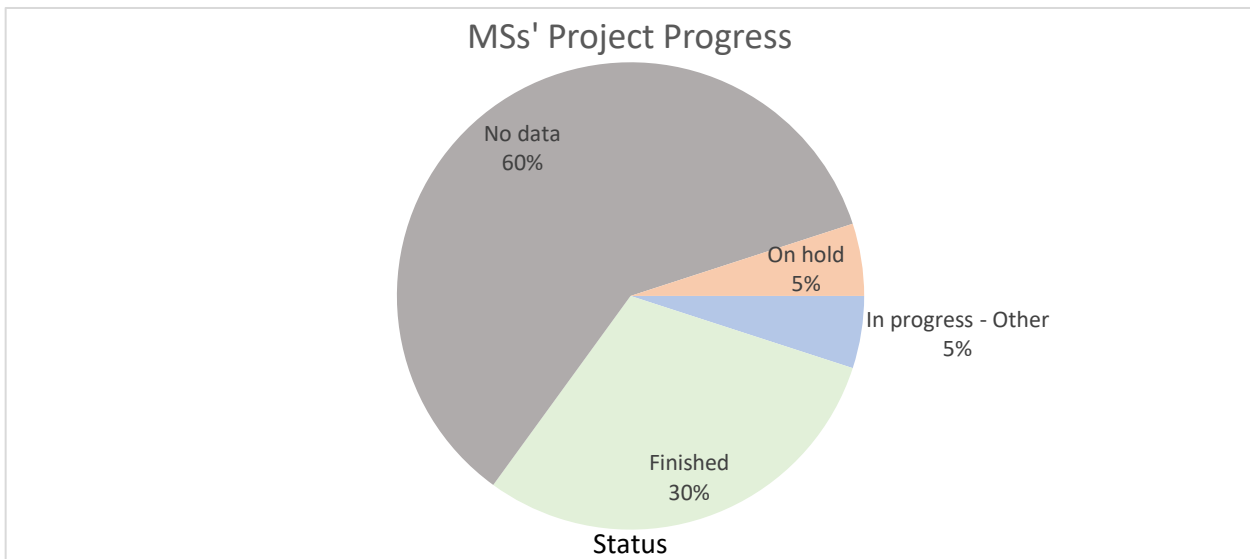


Figure 20 - CLASS Member States' Progress

1.1.5 Customs Risk Management System 2 (CRMS2) (1.16)

CRMS2 is used for the exchange of risk information to support the implementation of priority control areas for crisis management purposes, and as a means of communication between risk experts. It is meant to provide support for EU-wide collaboration among customs offices in the fight against financial, safety and security threats for the EU and its citizens, thus complementing the national customs activities and systems. The CRMS2 system reshapes the existing CRMS system created in 2005 to increase the clarity of the different functions to be developed and connects the Member States' customs community, including all international ports, airports, major land border posts, and all national risk analysis centres.

In January 2023, v1.2.0.1 went live. Two additional releases, v1.3.0.0 and v1.3.0.1, were installed in production in June, while an updated version, v1.3.1.0, was deployed in November 2023. With the latter release, updates were also performed in the system's technical specifications documentation. The development of CRMS2 release v2.0.0.0 progressed in 2023 to provide system connectivity with national systems, namely EU Rapid Alert System for dangerous products (RAPEX), Information and Communication System on Market Surveillance (ICSMS), and Risk Management Data Consolidation (RMDC), allowing the sharing of risk information in a form of lists and enhanced reporting. During 2023, the Member States informed the Commission about their current status, which can be found in **Table 8** below:

Status	Current phase	MSs
Finished	Operation	DE, IE, SE
In progress	Operation	BG, DK, EE, AT
	Upgrade	ES, SI
	Other	FI
On hold	Operation	PT
	Other	HR
No data	No data	BE, CZ, EL, IT, LV, LT, HU, PL

Table 8 - Member States' status for CRMS2

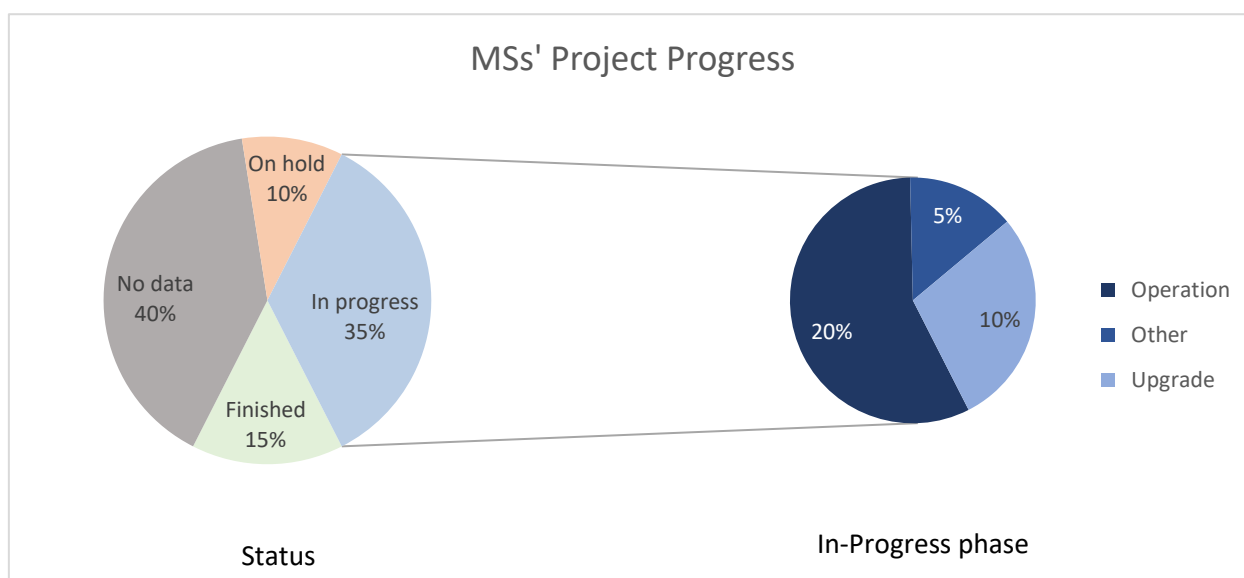


Figure 21 - CRMS2 Member States' Progress

1.1.6 Digitalisation of Cultural Goods (1.18)

This project aims to introduce implementing measures governing the ICG and new customs business and IT processes and procedures in this area. Based on the agreed approach, the project will be divided into three different main areas of activity: (a) the legislative process, (b) the establishment of a central e-licencing system, and (c) the development of a system interface within the EU SWE-C.

The activities on the Digitalisation of Cultural Goods were conducted as planned, with the application, service, and technical system's specifications being published during the second quarter of 2023. The central service implementation was finalised during the third quarter of the reporting year.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 9** below:

Status	Current phase	MSs
In Progress	Deployment	SI
	National Functional Specifications	FI
	National User Requirements	EE
	Other	BG, DK, PL, SE
On hold	Other	ES, PT
No data	No data	BE, CZ, DE, EL, IE, HR, IT, LV, LT, HU, AT

Table 9 - Member States' status for Digitalisation of Cultural Goods

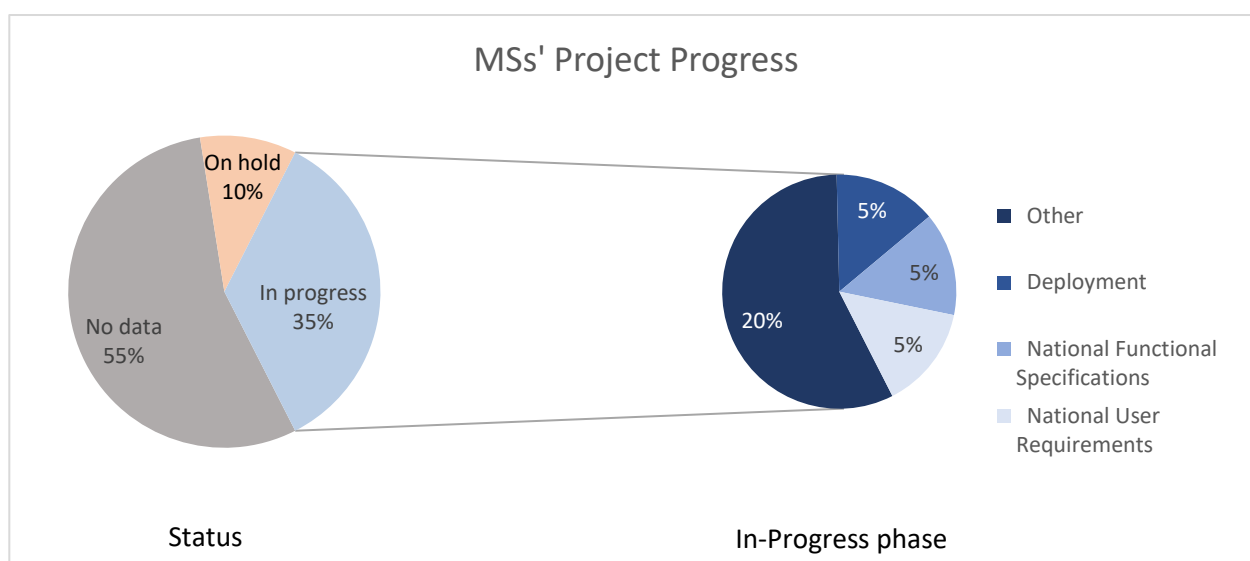


Figure 22 - Digitalisation of Cultural Goods Member States' Progress

1.1.7 Customs Union Performance – Management Information System (CUP-MIS) (1.25)

CUP-MIS is a performance measurement system for the EU Customs Union and supports the improvement of the functioning of the EU Customs Union by assessing the effectiveness, efficiency, and uniformity of customs activities and operations.

CUP-MIS went live in the first quarter of 2023, with releases v1.0.1.5 and v1.0.2.0 being deployed in production in July and October respectively. During 2023, the Member States informed the Commission about their current status, which can be found in **Table 10** below:

Status	Current phase	MSs
Finished	Operation	DK, ES, SE
In progress	Other	BG
On hold	Other	PT
No data	Operation	SI
	No data	BE, CZ, DE, EE, IE, EL, HR, IT, LV, LT, HU, AT, PL, FI

Table 10 - Member States' status for CUP-MIS

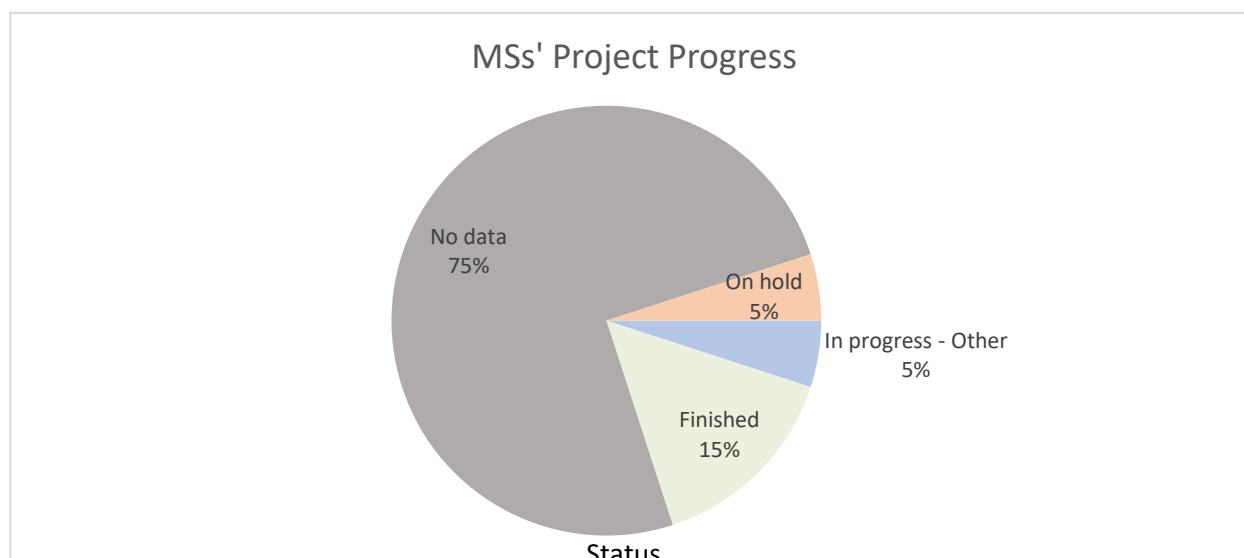


Figure 23 - CUP-MIS Member States' Progress

1.1.8 European Maritime Single Window environment (EMSWe) in relation to customs systems (1.27)

EMSWe aims to improve maritime transport administrative procedures by introducing a SW for reporting formalities for ships to harmonise processes and data exchange with the economic operators. According to the EMSWe Regulation (EU) 2019/1239⁹¹, the system is foreseen to be operational by 15 August 2025.

The concerned customs systems' developments are a national responsibility in connection with the national maritime authorities' developments. Exchanges between those authorities are foreseen to be defined at national level with the EMSWe National Coordinator and will be based on customs specifications, as provided by the EMSWe regulation, Article 5 paragraph 3(c). The latest date by which the systems are to be operational is 15 August 2025.

The EMSWe Multi-annual Implementation Plan (MIP) was adopted by the Commission and published on 27 July 2021. Its scope involves providing quality control and procedures for deploying, maintaining, and updating the harmonised interface module and the related harmonised elements of EMSWe. The MIP aims at providing an overview of the implementation to Member States and other stakeholders. During 2023, the Member States informed the Commission about their current status, which can be found in **Table 11** below:

⁹¹ Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU, [OJ L 198, 25.07.2019](#), p. 64-87

Status	Current phase	MSs
In progress	National Technical Specifications	BG, FI
	National User Requirements	IE, ES, SE
	Other	BE, EE, HR
On hold	Other	DK, PT, SI
No data	No data	CZ, EL, IT, LV, LT, HU, AT, PL
	Other	DE

Table 11 - Member States' status for EMSWe

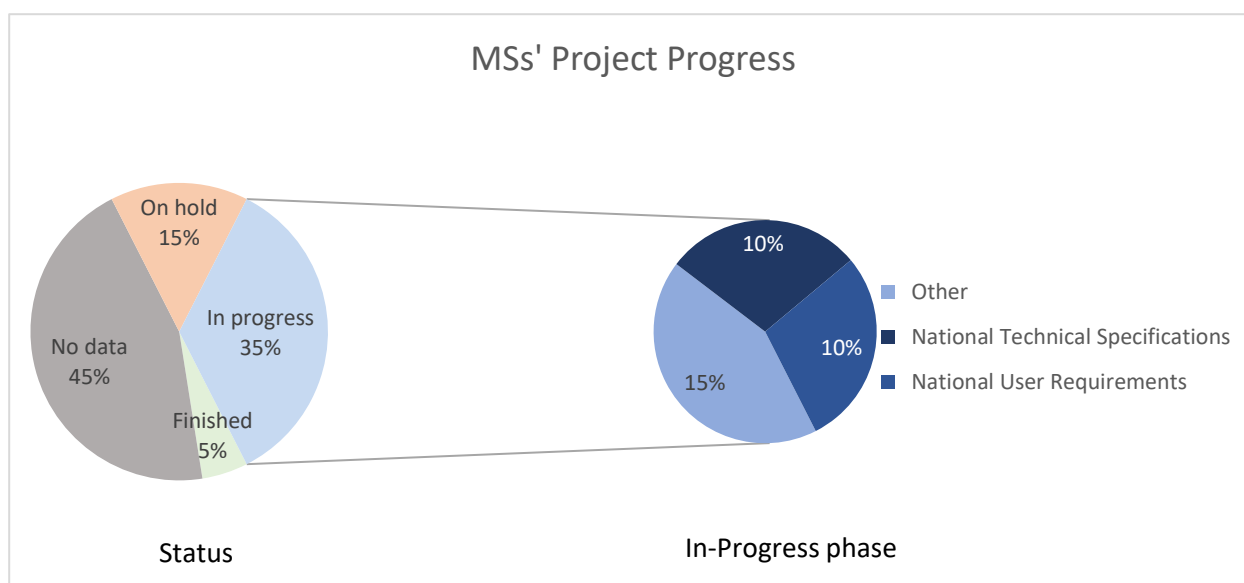


Figure 24 - EMSWe Member States' Progress

1.2 MASP-C Group 2 – Customs European initiatives needing further study and agreement

1.2.1 Carbon Border Adjustment Mechanism (CBAM) – "Transitional Period" & "Definitive Period" System (2.14)

CBAM aims to reduce greenhouse gas emissions and address carbon leakage and is planned to be implemented in two periods, starting with a transitional period from 01 October 2023. During this period, the declarants will be obliged to collect and report information on embedded greenhouse gas (GHG) emissions in goods imported in the EU. The second period aims for full implementation, starting 01 January 2026. From this period onwards, the authorised CBAM declarants will be required to purchase CBAM certificates corresponding to the embedded emissions. CBAM applies in six sectors, namely (a) cement, (b) electricity, (c) fertilisers, (d) iron, (e) aluminium, and (f) steel.

During 2023, the CBAM Transitional system went live. Specifically, v1.0.0.1, v1.0.0.2, v1.1.0.0, and v1.1.0.1 were developed and deployed both in the conformance and production environments, while the latest version, v1.2.0.0, was deployed in production on 19 December 2023. Further actions in relation to the development of the Definitive system started during the third quarter of the reporting year and were planned to be finalised by 01 January 2025.

The Member States informed the Commission about their current status, which can be found in **Table 12** below:

Status	Current phase	MSs
Finished	Operation	CZ, EE, IE
	Other	BG
In progress	Operation	DK, ES, HR, IT, PL, SI
	Deployment	FI
	National Technical Specifications	BE, LT
	Other	PT, SE
No data	No data	EL, LV, HU, AT
	Other	DE

Table 12 - Member States' status for CBAM

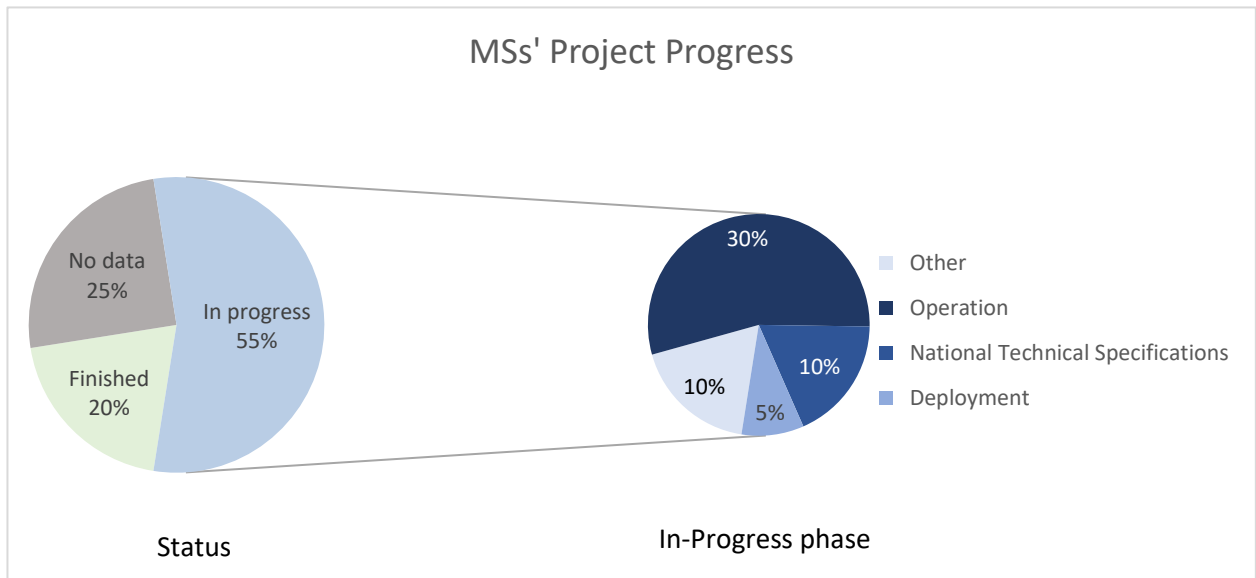


Figure 25 - CBAM Member States' Progress

1.2.2 Smart Border (2.15)

The main objective of the Smart Border project will be to optimise, digitalise and accelerate border-crossing formalities applicable for export, import, transit, exit and entry of the goods at adjacent Customs Offices, thereby ensuring smooth interoperability with the customs TES systems and the national customs systems. The solution envisaged must comply with the External Domain interfaces defined in the applicable TES systems for Offices of Entry, Exit, Destination, Transit, or Import. In this regard, each party on both sides of the EU Smart Border has the obligation to integrate it with their respective external domain. The interface of the system must operate in real time to avoid any gap in synchronisation between the EU Smart Border solution and TES systems, national Import, Export, Transit, or ICS2. In addition, the project is planned to have a phased implementation and transitional period, during which business continuity of currently applied practices must be guaranteed.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 13** below:

Status	Current phase	MSs
In progress	National User Requirements	HR, SE
	Other	DE, EE
On hold	Other	DK, PT
No data	No data	BE, BG, CZ, IE, EL, ES, IT, LV, LT, HU, AT, PL, SI, FI

Table 13 - Member States' status for Smart Border

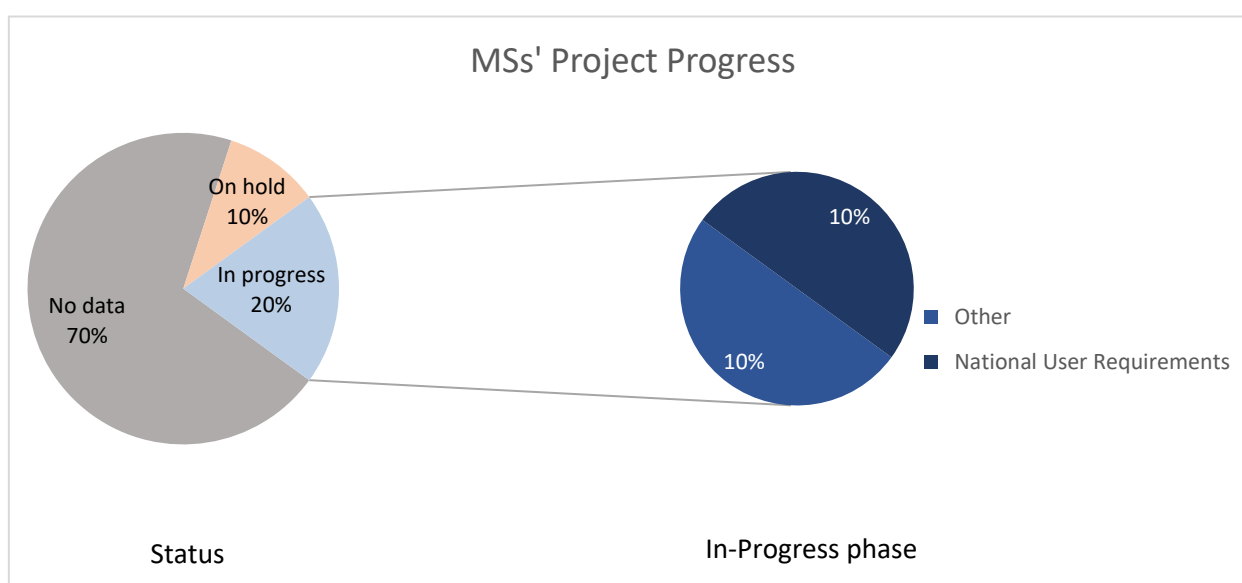


Figure 26 - Smart Border Member States' Progress

1.2.3 Electronic Proof-of-Origin Certificates (e-PoC) (2.16)

The objective of the e-PoC project is to develop a central system for the issuance and transmission of digitalised movement certificates of origin⁹² and exchange of administrative enquiries between the authorities of PEM partners. The system is foreseen to include certificates issued by PEM countries and will also be implemented by 23 PEM partner countries⁹³.

The e-PoC system is planned to be built in three different phases. The first phase will cover the collaboration module for administrative cooperation between the competent authorities. The second phase, divided into two steps, will cover (a) the central web-based module for the

⁹² [Annex 22-10](#) – Movement certificate EUR.1 and relevant applications.

⁹³ Switzerland, Norway, Iceland, Liechtenstein, the Faroe Islands, Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Palestine*, Syria**, Tunisia, Türkiye, Albania, Bosnia and Herzegovina, the Republic of North Macedonia, Montenegro, Serbia, Kosovo***, the Republic of Moldova, and Ukraine. *This designation shall not be construed as recognition of a State of Palestine and is without prejudice to the individual positions of the Member States on this issue. **Syria is a Contracting Party but has not signed nor ratified the Convention. ***This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence.

economic operators to obtain movement certificates of origin electronically and (b) the integration of the national IT systems by the EU Member States via the EU CSW-CERTEX automation. The third phase will concern the full implementation of e-PoC together with System-to-System(S2S) connections between the central e-PoC system and the local IT systems of the PEM partners. The pilot phase of the system is planned to start in 2026⁹⁴ and will involve a limited number of economic operators, Member States, and partner countries.

During 2023, the draft Business Case and L1 through L3 BPMs were finalised. Further updates were also performed during the reporting year concerning the draft version of the feasibility study. During 2023, the Member States informed the Commission about their current status, which can be found in **Table 14** below:

Status	Current phase	MSs
In progress	National Functional Specifications	IE
	Other	DK, EE, ES, PL, FI, SE
On hold	Other	BG, PT
No data	No data	BE, CZ, EL, HR, IT, LV, LT, HU, AT, SI
	Other	DE

Table 14 - Member States' status for e-PoC

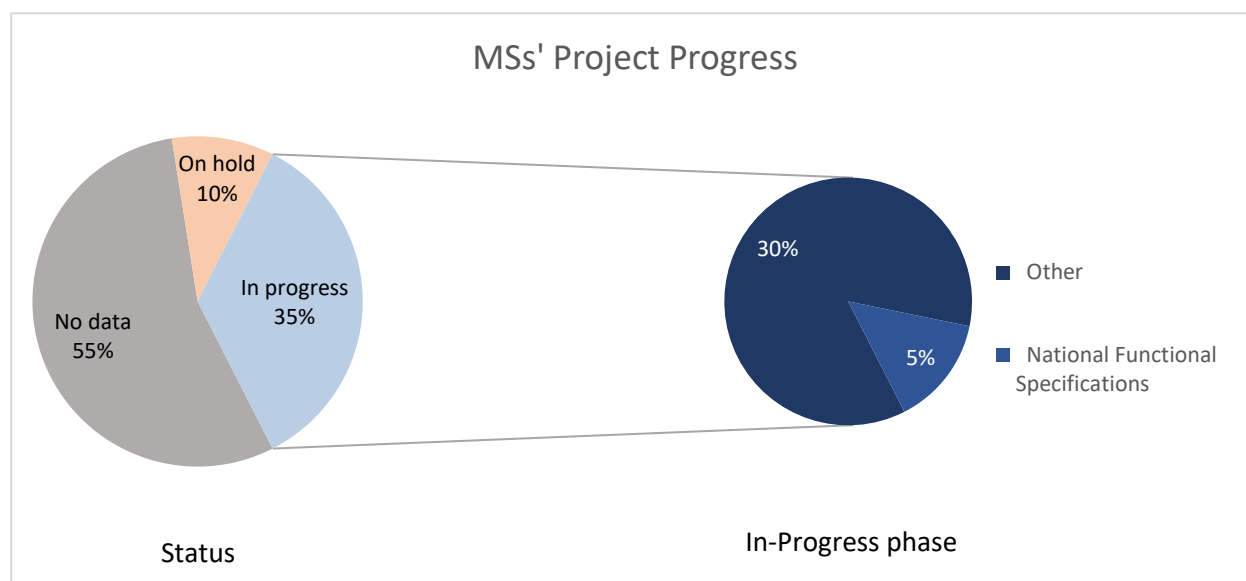


Figure 27 - e-PoC Member States' Progress

1.2.4 Binding Origin Information and Binding Valuation Information (BOI and BVI) IT System (2.17)

In order to facilitate the uniform implementation of relevant provisions laid down in the UCC, the UCC DA and UCC IA, decisions concerning BOI are provided and for BVI are expected to

⁹⁴ The exact date of implementation will depend on legal provisions.

be provided. A BOI decision provides legal certainty for economic operators with respect to the determination of origin, facilitates the work of the customs services at the time of the customs clearance and contributes to the uniform interpretation of the rules of origin. The binding nature of a valid BOI decision is such that it is binding in its entirety on the customs authorities against the holder and vice versa. A BVI decision will ensure legal certainty and uniformity of customs valuation across the EU by providing an appropriate method of customs valuation to determine the customs value of imported goods.

During the reporting year, analysis took place by the Commission concerning the IT solution that could be developed to electronically support the submission and management of BOI and BVI applications and the management of BOI and BVI decisions. In this regard, an IT technical study on the possible integration and synergies with EBTI was conducted.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 15** below:

Status	Current phase	MSs
In progress	National User Requirements	IE, SE
	Other	EE, AT, PL, FI
On hold	Other	BG, DK, PT
No data	No data	BE, CZ, EL, HR, IT, LV, LT, HU, SI
	Other	DE, ES

Table 15 - Member States' status for BOI-BVI

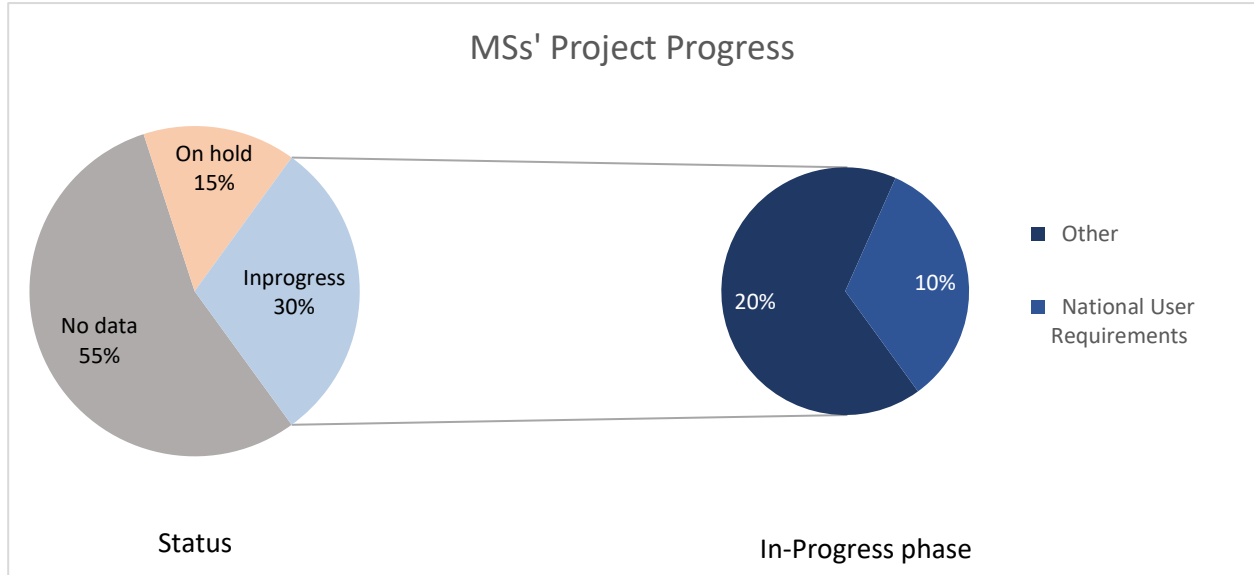


Figure 28 - BOI-BVI Member States' Progress

1.2.5 Military Customs System/Form 302 (2.18)

As far as EU Form 302 is concerned, DG TAXUD provided advisory support to the European Defence Agency (EDA) in the framework of an initiative focussing on the digitalisation of EU

Form 302 in the context of the Action Plan on Military Mobility and attended a few meetings in this respect.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 16** below:

Status	Current phase	MSs
In progress	National User Requirements	SE
On hold	Other	BG, DK, PT, FI
No data	No data	BE, CZ, DE, IE, EL, ES, HR, IT, LV, LT, HU, AT, PL, SI
	Other	EE

Table 16 - Member States' status for MCS/Form 302

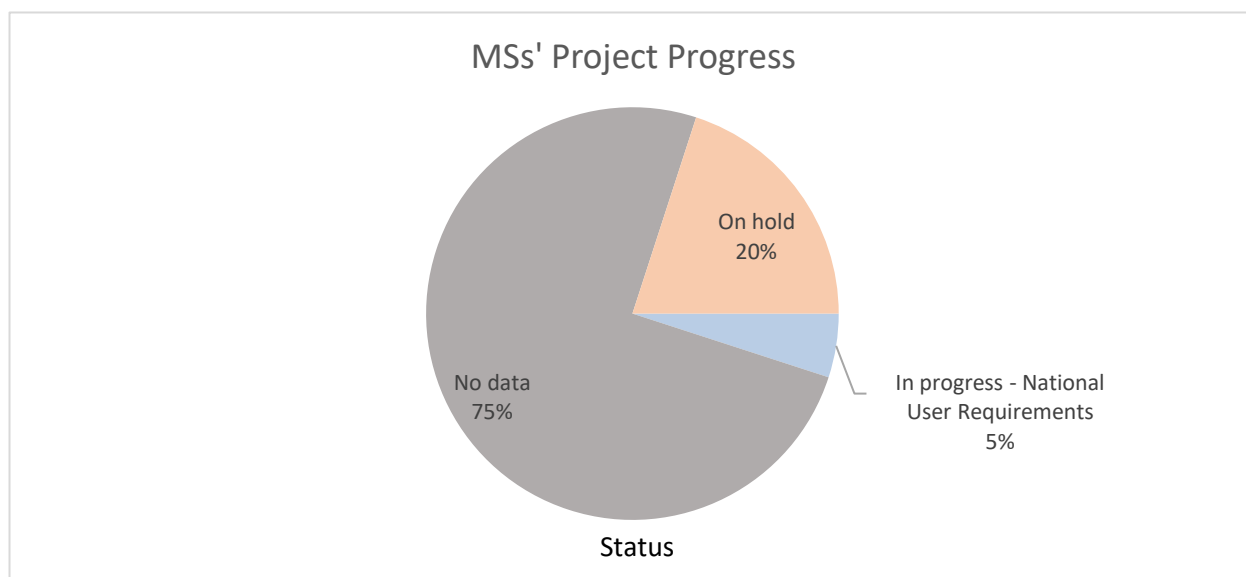


Figure 29 - MSC/Form 302 Member States' Progress

1.3 MASP-C Group 3 – Customs International Information Systems

1.3.1 EU Implementation of United Nations Economic Commission for Europe (UNECE) electronic International Road Transports (eTIR) System (3.1)

The electronic International Road Transports (eTIR) system aims to secure the electronic data exchange between National Customs Systems related to the international transport of goods covered by TIR Carnets (TIR Convention⁹⁵). This project was launched by the contracting parties of the TIR Convention under the auspices of the United Nations Economic Commission

⁹⁵ Consolidated text: [Council Decision of 28 May 2009 publishing in consolidated form the text of the Customs Convention on the international transport of goods under cover of TIR carnets \(TIR Convention\) of 14 November 1975 as amended since that date \(2009/477/EC\)](#)

for Europe (UNECE) to provide an exchange platform for all actors involved in the TIR system, including customs authorities, the guarantee chain and transport operators.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 17** below:

Status	Current phase	MSs
In progress	National User Requirements	FI
	Other	BE, HR
On hold	Other	BG, CZ, DE, PT, EE
No data	No data	DK, IE, EL, ES, IT, LV, LT, HU, AT, PL, SI, SE

Table 17 - Member States' status for eTIR

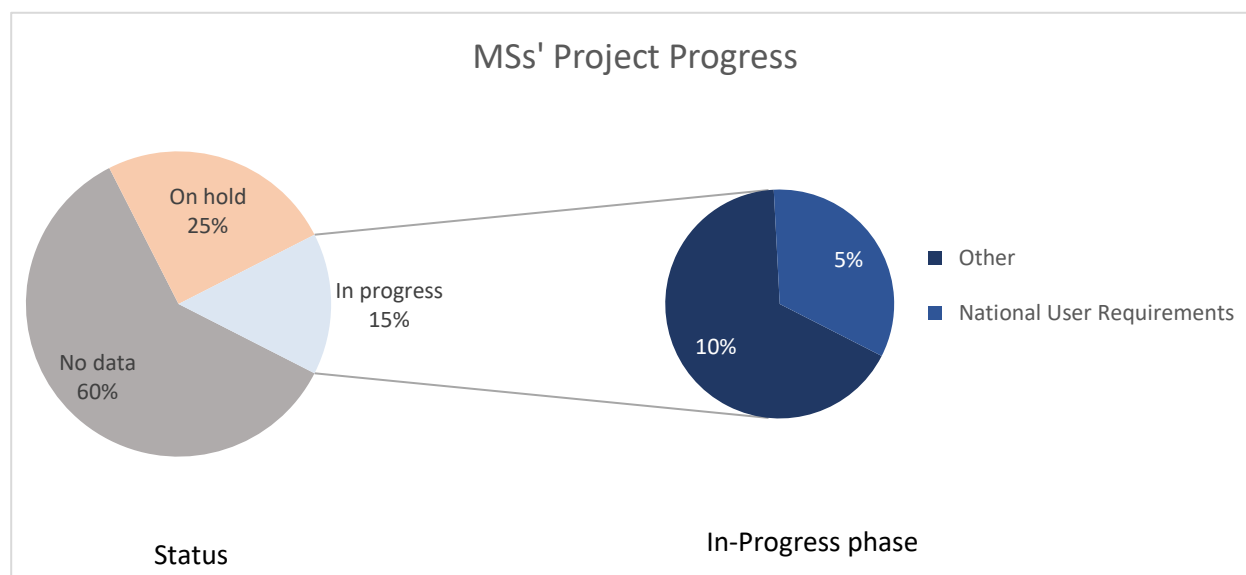


Figure 30 - eTIR Member States' Progress

1.3.2 electronic Temporary Admission (eATA) Carnet Project (3.2)

The objective of this project is the development of a new electronic communication system to facilitate information sharing between a series of stakeholders⁹⁶ involved in the temporary admission of goods procedure in various countries or customs territories. The project aims to replace the current paper-based ATA Carnet with a global eATA Carnet system.

The International Chambers of Commerce (ICC) World Chambers Federation (WCF) is dedicated to implementing a system to replace paper-based ATA Carnet modalities, using a digital solution called 'Mercury II'. During 2023, the Commission was involved in the evaluation and revision of the documents related to the security features and guidelines of the system. Additionally, the system's functionalities and the potential introduction of new ones were analysed. In the reporting year, the Member States were invited to evaluate the operational

⁹⁶ The stakeholders concerned are the economic operators, the chambers of commerce, and the customs administrations.

customs aspects and start the testing activities in order to identify and request, if needed, for new features to be encompassed in the ICC system.

The ICC and the Commission presented the global transition plan for the eATA carnet system, estimated to be fully operational as of the first quarter of 2025. The use of the digital carnet by the Member States is planned to be enabled by 2024.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 18** below:

Status	Current phase	MSs
Finished	Other	LT
In progress	National Acceptance Testing	AT
	National User Requirements	SE
	Other	DK, EE, FI, SI
On hold	Other	BG, PT
No data	National User Requirements	HR
	No data	BE, CZ, IE, EL, ES, IT, LV, HU, PL
	Other	DE

Table 18 - Member States' status for eATA

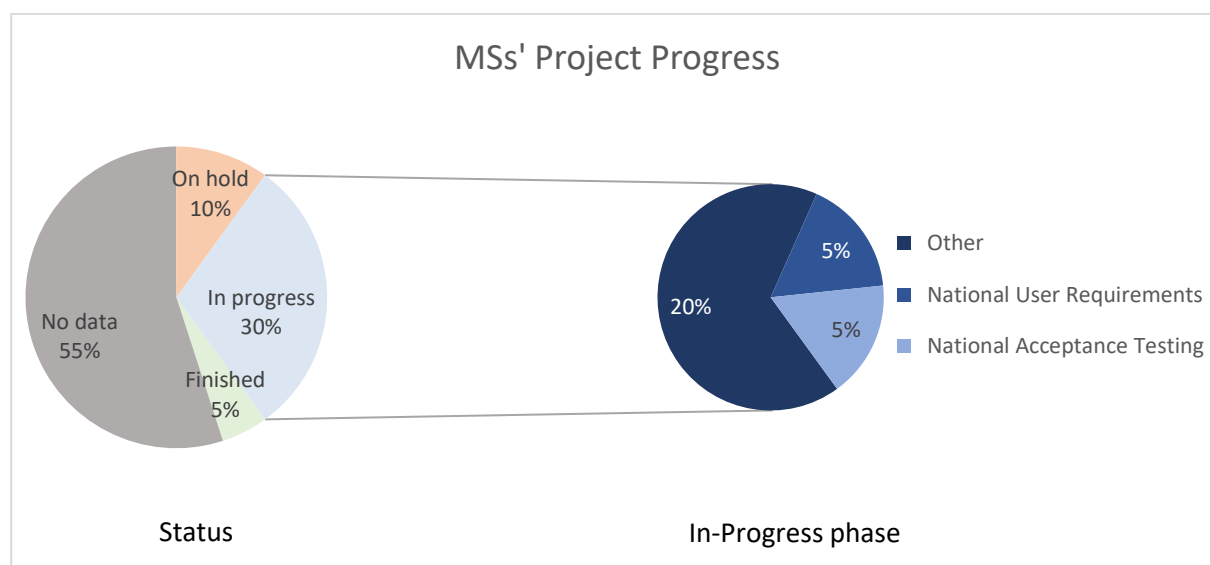


Figure 31 - eATA Member States' Progress

1.3.3 Smart and Secure Trade Lanes (SSTL) (3.3)

Smart and Secure Trade Lanes (SSTL) is a pilot project between the EU⁹⁷, the UK, China, and Hong Kong customs authorities aiming to strengthen end-to-end supply chain security and provide trade facilitation to participating economic operators through maritime, air, and rail trade lanes between the involved territories. This project consists of two main components:

⁹⁷ The Member States involved are BE, DE, ES, FR, IT, NL, and PL.

international exchanges among the EU, the UK, China, and Hong Kong customs authorities; and internal exchanges between the Member States and Commission.

All activities on this project have been put on hold since 2019 as a legal base and a possible scope expansion needs to be defined.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 19** below:

Status	Current phase	MSs
On hold	Upgrade	ES
	Other	PT
No data	National User Requirements	DK
	No data	BE, BG, CZ, DE, EE, IE, EL, HR, IT, LV, LT, HU, AT, PL, FI, SI, SE

Table 19 - Member States' status for SSTL

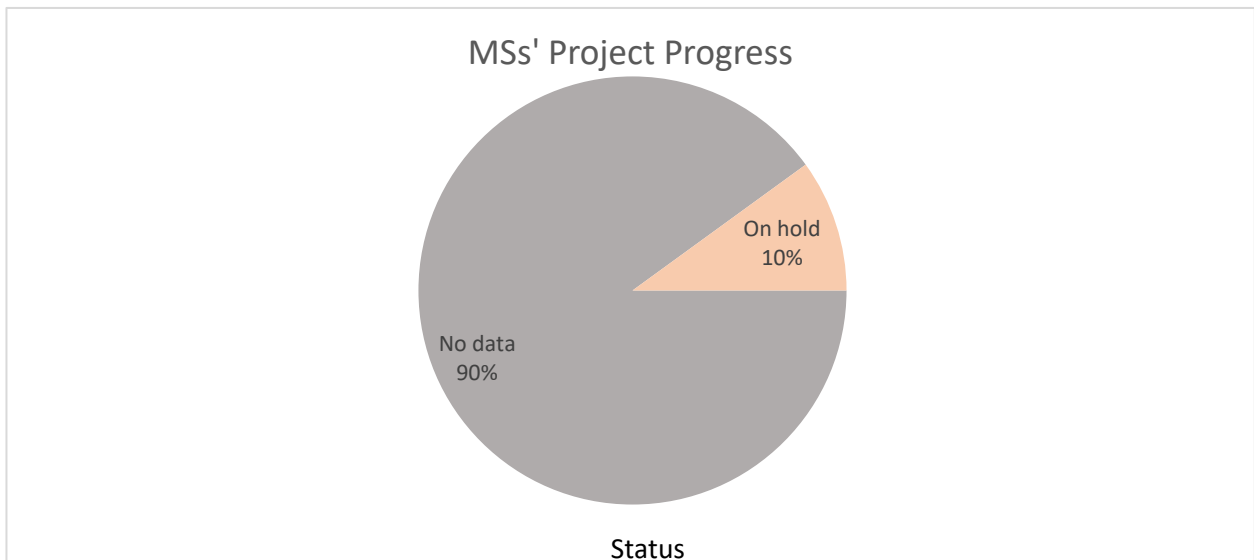


Figure 32 - SSTL Member States' Progress

1.4 MASP-C Group 4 – Customs IT cooperation initiatives and technological developments to facilitate Customs EIS (including current CCN operations)

1.4.1 UCC Projects

The Member States' status regarding the activities on UCC UUM&DS, as reported by them, can be found in **Table 20** below.

Further details concerning UCC UUM&DS (4.6) can be found in the 2023 UCC Annual Progress Report⁹⁸.

Status	Current phase	MSs
Finished	Upgrade	AT
	Operation	BG, CZ, SE
In progress	Operation	DK, HR, LT, HU, PT, SI
	Upgrade	PL, FI
	Deployment	IT
	Design of National System	EE
No data	Operation	DE
	No data	BE, IE, EL, ES, FR, CY, LV, LU, MT, NL, RO, SK

Table 20 - Member States' status for UCC Project

1.4.2 National Systems Implementation by IT Collaboration Projects (4.1)

Further details concerning the Member States' status for National Systems Implementation by IT Collaboration Projects, as reported by them, can be found in **Table 21** below and in 'Custom IT Collaboration' section (5.1.2)

Status	Current phase	MSs
In progress	Design of National System	SE
	Other	DK, FI
On hold	Other	BG, PT
No data	No data	CZ, DE, EE, IE, EL, ES, HR, IT, LV, LT, HU, AT, PL, SI
	Other	BE

Table 21 - Member States' status for National Systems Implementation by IT Collaboration Projects

⁹⁸ [2023 UCC Annual Progress Report](#)

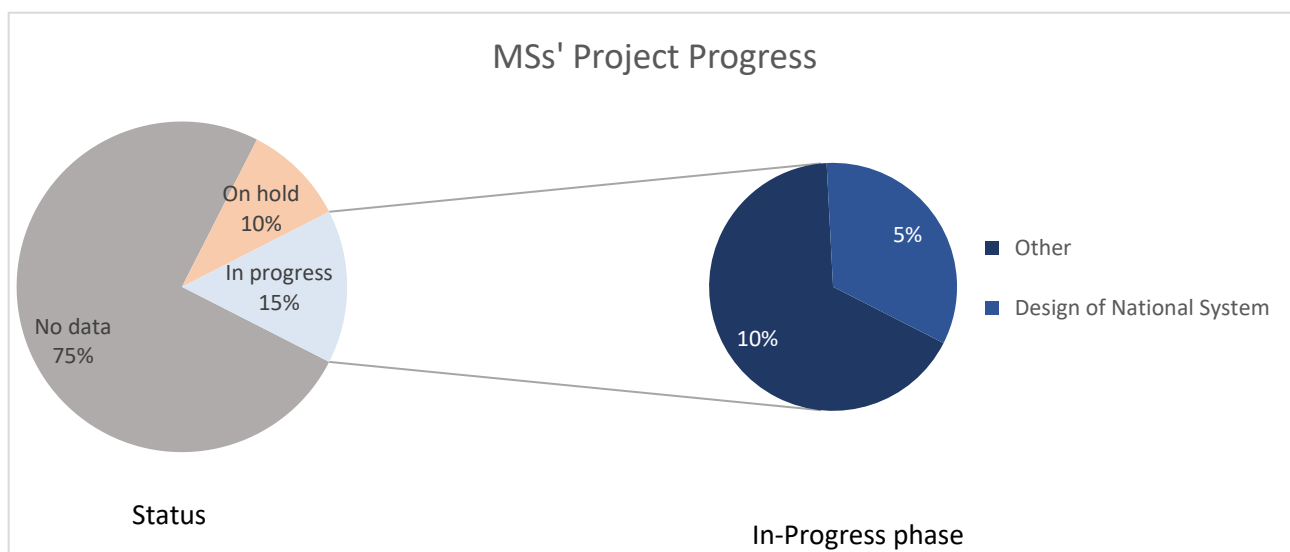


Figure 33 - National Systems Implementation by IT Collaboration Projects Member States' Progress

1.4.3 Common Communication Network 2 (CCN2) (4.5)

The CCN2 project is the evolution of the current CCN architecture and services. The CCN/CSI operational infrastructure consists of a closed, secured network infrastructure provided by the Commission to facilitate the exchange of information between the national administrations of the taxation and customs areas. CCN2 applies a Service Oriented Architecture (SOA) approach and provides a set of value-added services to support the evolution of new application development and deployment paradigms. Applications to be developed will use this new CCN2 infrastructure. CCN2 evolution is in line with the global EU architecture consolidation, encompassing the notions of the circles of trust and integrating the shared services capabilities.

During 2023, the Member States informed the Commission about their current status, which can be found in **Table 22** below:

Status	Current phase	MSs
Finished	Operation	BG, CZ, EE, IE, HR, SE
In progress	Operation	DK, HU, AT, PT, PL, SI
	Other	DE
No data	Operation	BE, LV
	No data	EL, ES, IT, LT, FI

Table 22 - Member States' status for CCN2

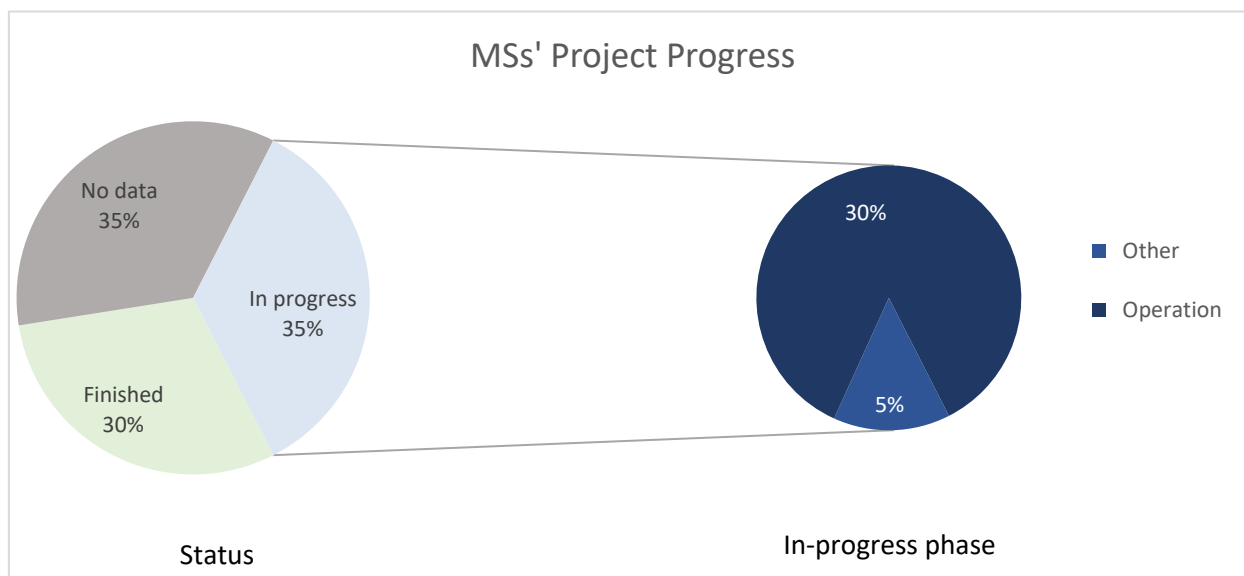


Figure 34 - CCN2 Member States' Progress

1.4.4 High Availability DG TAXUD operational capabilities (4.7)

Under this project, the Commission intends to provide high availability infrastructure capabilities for the hosting of EU customs systems components and IT services. The Commission has developed High Availability (HA) and Disaster Recovery (DR) capabilities in the two DG TAXUD data centres hosted in Luxembourg.

In 2023, the EU electronic systems achieved a high availability of 99.99%, a value above the aggregated target set at 99.65%.

The Member States informed the Commission about their current status, which can be found in **Table 23** below:

Status	Current phase	MSs
In progress	Operation	BG
On hold	Other	PT
No data	No data	BE, CZ, DK, DE, EE, IE, EL, ES, HR, IT, LV, LT, HU, AT, PL, SI, FI, SE

Table 23 - Member States' status for High Availability DG TAXUD operational capabilities

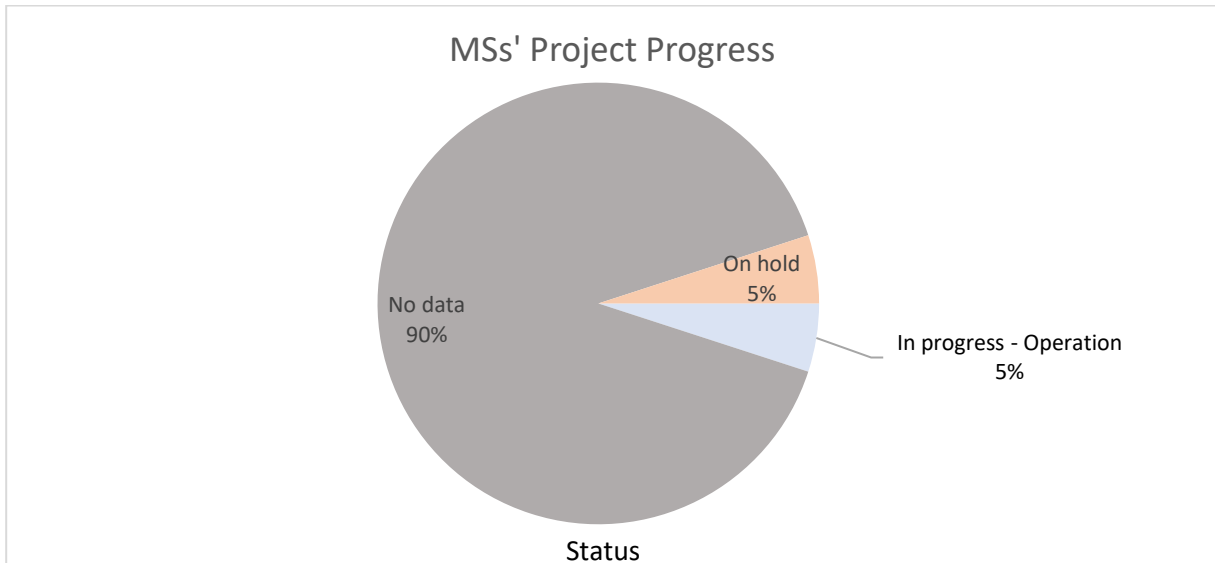


Figure 35 - High Availability DG TAXUD operational capabilities Member States' Progress

1.4.5 Maintenance and Updates of Operational IT Systems (4.8)

This activity aims to allocate the necessary resources for maintaining and updating DG TAXUD’s currently operational IT systems. In particular, this section provides an overview of the TES’ operations in 2023, including the error rate evaluation and system availability, and emphasises the NCTS P4/P5, ICS P1 and ECS P2 operations and maintenance in the 2023 national progress report of these systems. During 2023, the Member States informed the Commission about their current status, which can be found in **Table 24** below:

Status	Current phase	MSs
Finished	Operation	IE
	Other	EE
In progress	Operation	BG, AT, PT
	Other	FI
No data	Operation	BE, HU
	No data	CZ, DK, DE, EL, ES, HR, IT, LV, LT, PL, SI, SE

Table 24 - Member States' status for Maintenance and Updates of Operational IT Systems

The figures presented in this section depict the evolution of the message volume exchanged in the common domain within a specific timeframe.

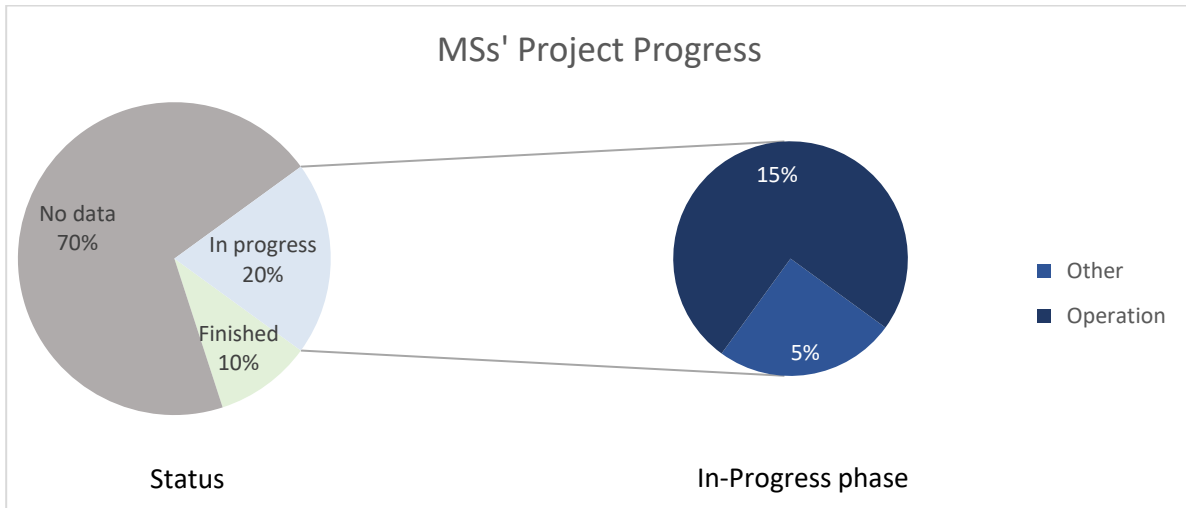


Figure 36 - Maintenance and Updates of Operational IT Systems Member States' Progress

1.4.5.1 UCC New Computerised Transit System (NCTS)

In 2023, thirteen national administrations joined NCTS-P5 operations. The system had an average availability of 99.51%, with 14.6 million transit movements being released.

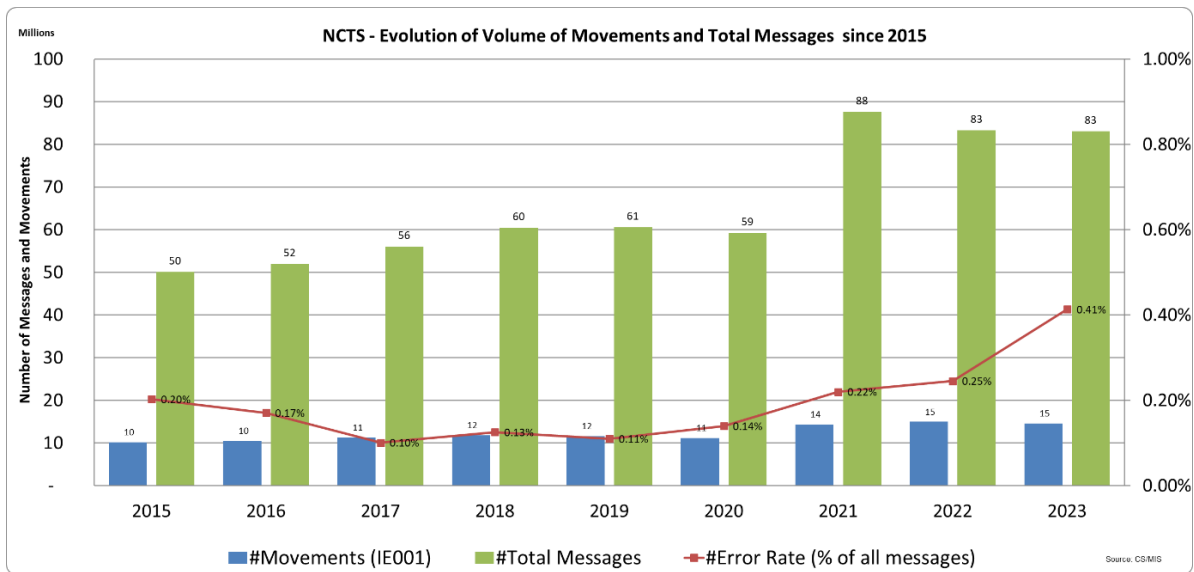


Figure 37 - NCTS - Volume of movement and errors per year

Figure 37 depicts the evolution of movements since 2015. The quality of operations was stable throughout the year, despite some increase in the error rate, which was caused by some temporary issues experienced by RO and Switzerland. The average yearly error rate was 0.41%, representing a minor increase compared to the 2022 value (0.25%), and this was due to some scheduled and unscheduled unavailability events and temporary issues.

1.4.5.2 UCC Export Control System (ECS P2/AES)

By the end of 2023, the UCC ECS system had an average availability of 99.61%. The quality of operations was satisfactory, with approximately 90.9 million movements initiated. The total number of indirect export movements released amounted to approximately 23.2 million. The total number of messages exchanged on the common domain increased by 14.3% compared

to the previous year, reaching over 71 million. The evolution of movements depicted in **Figure 38** illustrates that the number of the UCC ECS messages exchanged annually between the Member States in the common domain grew by 95% from 2015 to 2023. The error rate in 2023 increased from 0.21% to 0.65% and was mainly due to (a) the new entries into AES P1, (b) temporary issues, and (c) rejections due to follow-up of old movements. DE and ES joined AES P1 operations on 19 November 2023 without any major issues, with National Export Control Application of DE (NECA.DE) and of ES (NECA.ES) being fully aligned to Design Document for National Export Application (DDNXA) v5.15.1. After DE and ES, another twelve national administrations joined operations in the reporting year.

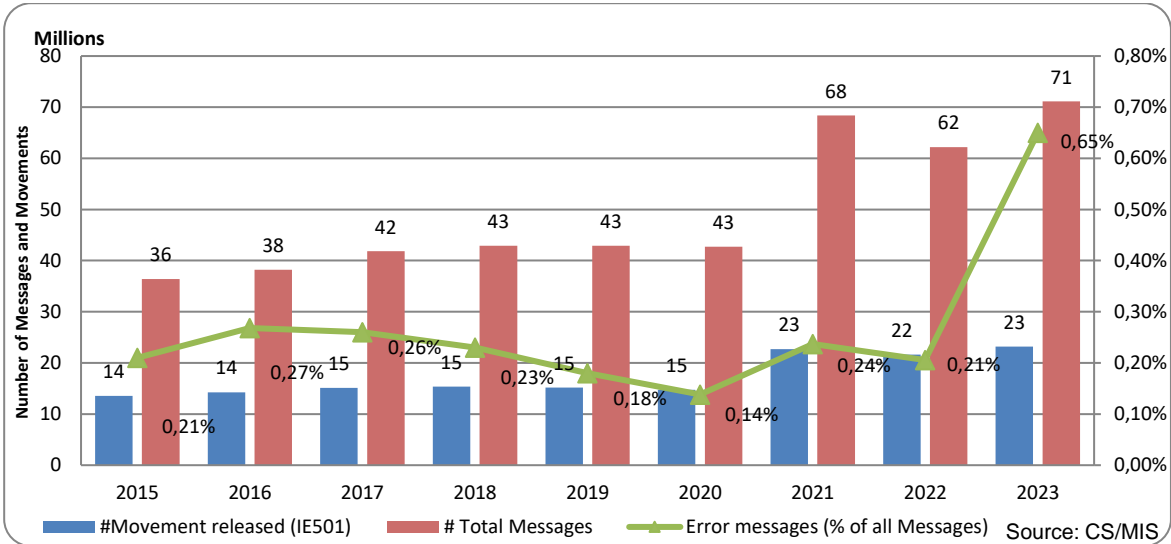


Figure 38 - Evolution of ECS Movements and Total Messages Volume since 2014

1.4.5.3 UCC Import Control System (ICS P1)

The global availability rate of UCC ICS was 99.68%. As depicted in **Figure 39**, approximately 68 million ENS were lodged in the EU in 2023, of which 67% were submitted for air transport. DE was the main contributor of ENS lodged at an office of first entry.

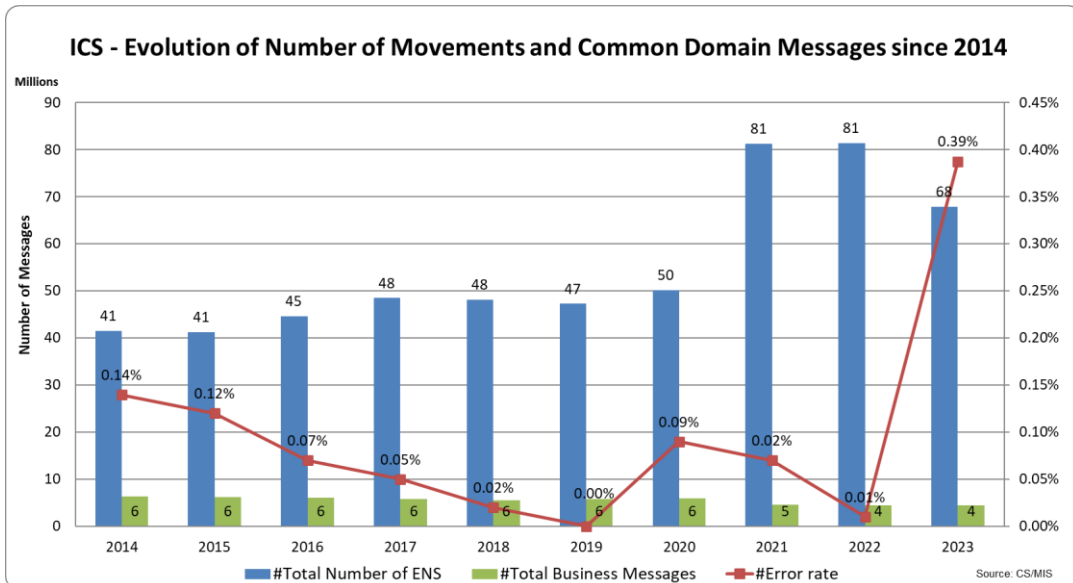


Figure 39 - Evolution of number of Movements and Common Domain Messages

1.4.6 IT Business Continuity (4.9)

IT business continuity project focuses on IT service continuity management, which aims at reducing the risk and containing the impact of IT disaster events that could negatively affect the IT services. Within the framework of the business continuity plan, the IT BCMS was revamped in 2020 and is currently in its third phase. The objective is to ensure that the Commission's investments in preparedness during the previous years are effectively translated into recoverability when required, in alignment with its business aims and priorities. In this respect, the IT BCMS is aligned with all other existing levels of business continuity management arrangements and considers all the interdependencies within the Commission's complex ecosystem to meet its stakeholders' IT service continuity needs efficiently.

During 2023, the Member States informed the Commission about their current status, which can be found below:

Status	Current phase	MSs
On hold	Other	BG, PT
No data	Operation	FI
	No data	BE, CZ, DK, DE, EE, IE, EL, ES, HR, IT, LV, LT, HU, AT, PL, SI, SE

Table 25 - Member States' status for IT Business Continuity

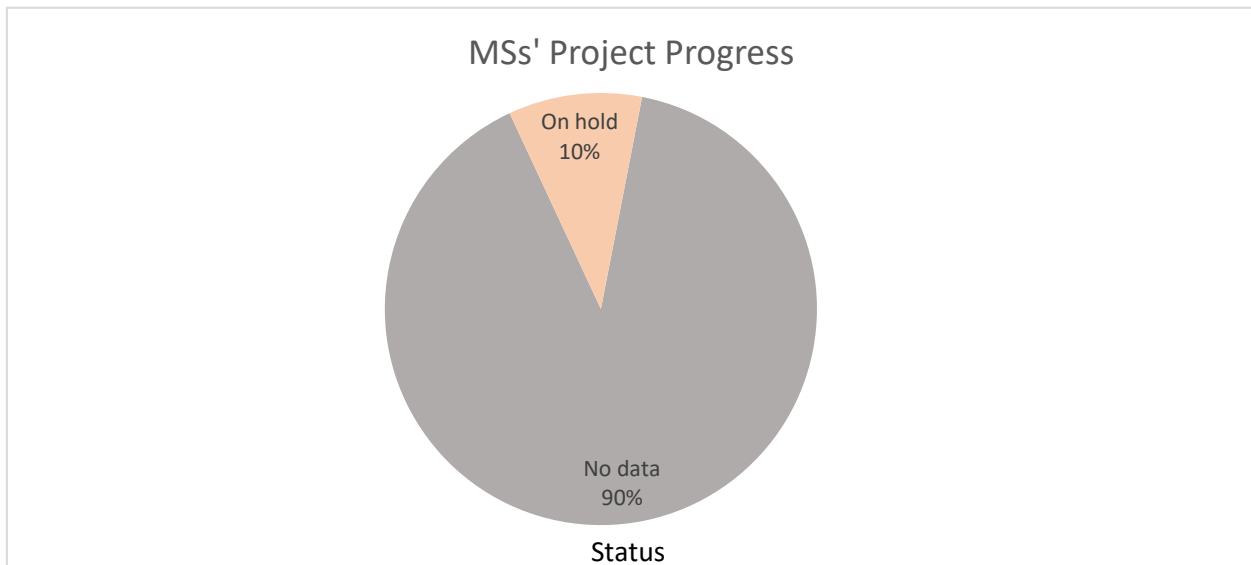


Figure 40 - IT Business Continuity Member States' Progress

1.4.7 EU Customs Data Model (EUCDM) (4.12)

The objective of the EUCDM project is to reflect the legally defined data to be provided by economic operators when they lodge declarations or notifications. In this context, EUCDM contains the mapping of UCC Annex B data requirements against the WCO Data Model, linking the data elements of the EUCDM with their corresponding data elements in the WCO Data Model and achieving the harmonisation of this data across all the different declaration types. EUCDM also includes the data requirements, the relevant formats, and codes that relate to applications and decisions as well as to the registration of economic operators.

During 2023, the Member States informed the Commission about their current status, which can be found below:

Status	Current phase	MSs
Finished	Operation	BG, FI
In progress	Design of National System	DK
	Other	SE
On hold	Other	PT
No data	No data	BE, CZ, DE, EE, IE, EL, ES, HR, IT, LV, LT, HU, AT, PL, SI

Table 26 - Member States' status for EUCDM

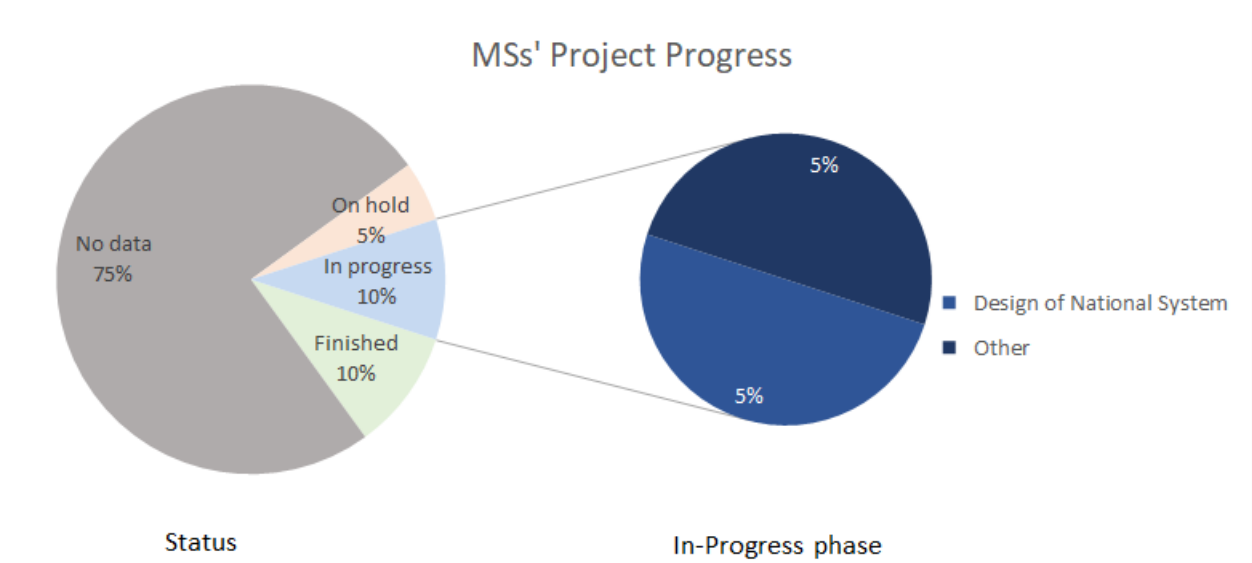


Figure 41 - EUCDM Member States' Progress

1.4.8 EU Customs Trader Portal (EUCTP) (4.13)

EUCTP, formerly the Generic Trader Portal (GTP) project, supports the interaction between the economic operators and EU Customs' systems. It provides a unique and simple Graphical User Interface (GUI) as an access point that can host multiple accesses to the Customs' systems, via their Specific Trader Portals. EUCTP first provided access to the AEO platform and EBTI in 2019, and further offered the possibility to connect to the INF SP system when it became operational in 2020. Access to the REX system was made available in 2021. The main purpose of the system is to harmonise in the near future the accesses to all EU customs systems, where it is applicable for economic operators to log in using this platform.

In the reporting year, further activities took place in order to achieve the integration of EUCTP with the shared trader interface for ICS2. The integration with the PoUS Shared Trader Portal (STP) is planned for 2024 with the operation of the PoUS system. Additionally, EUCTP v1.6.0.0, v1.6.1.0, and v1.7.0.0 were deployed in PROD.

During 2023, the Member States informed the Commission about their current status, which can be found below:

Status	Current phase	MSs
Finished	Operation	CZ
In progress	Operation	BG, DK, AT, PT
No data	No data	DE, EE, IE, EL, ES, HR, IT, LV, LT, HU, PL, SI, FI, SE
	Operation	BE

Table 27 - Member States' status for EUCTP

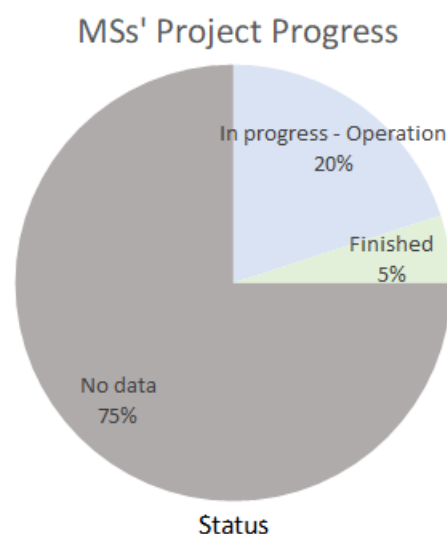


Figure 42 - EUCTP Member States' Progress

1.5 Other National Projects and Activities

Along with the UCC projects, the Member States provided information about other national projects and activities related to the e-Customs domain.

EE reported on four national projects. Firstly, the national Control Task Management System (TOTS2) was divided into three phases. The first phase was finalised during 2022, while the second and third phases were concluded during 2023. All data elements of the application were defined, and its testing completed. At the end of 2023, an analysis phase started under the responsibility of the recently established national team. Secondly, the national Tariff system ran smoothly with no major issues, while cooperation with the IT Centre of the Ministry of Finance and coordination with the National Declaration Processing System (NDPS) and the central TARIC system were conducted. Thirdly, the Cash Control System was upgraded to encompass new functionalities, while error fixes were performed during the reporting year. Lastly, the Stock Records and Reporting System (LAAK) was completed in May 2023, with upgrades made to the customs officers' and economic operators' systems.

IE reported ongoing actions in relation to the Financial Risk Criteria (FRC) project, with further activities concerning the production of key deliverables by the developers.

LV maintained and improved the national Electronic Customs Data Processing System modules, comprising UCC ICS2, UCC ECS, Trade Customs Solutions (TCS), and electronic cargo Manifest/Trading Services (eMan/TS).

NL informed about the ongoing feasibility study to align the financial and/or project administration with the customs requirements, conducted by the Financial and Control Directorate.

AT informed that other activities included the operation of a predictive tool for UCC ICS2 and the analysis and implementation of predictive tool(s) for AES, NCTS P5, and Import adjustment.

PL informed about the creation of two Requests for Change (RfCs) for the Customs and Excise Message Broker system along with the ISZTAR4 system. The first RfC involved the analysis of an application security audit and recommendations for the remediation of vulnerabilities. The second one related to the addition of new services to the Application Programming Interface (API) ISZTAR4 and the upgrade of existing ones. Further activities also took place in 2023 concerning the modification of the scope of the data exchanged between the Automated Import System (AIS) and ISZTAR4. Analysis was carried out regarding the upgrade of My Structured Query Language (MySQL) engine, Java Beans Open Source Software (JBoss) and Java Development Kit (JDK) application servers. Finally, two RfCs were implemented regarding the Master of Computer Applications (MCA), a system that aims to support the national communication between Customs and Excise systems. The first RfC concerned the addition of support for the certificates' authentication through CCN2, while the second one related to the possibility of separately processing messages based on different criteria. Corrective patches were also applied to solve errors discovered during the system's operation.

SE reported on the ongoing operation of the Accounting System and noted that the Risk Analysis System finished its operation phase in 2023, with analysis on its upgrade/replacement in progress.

2 MEMBER STATES' ACTIVITIES AND COORDINATION OF E-CUSTOMS WITH OTHER E-GOVERNMENT SYSTEMS

In 2023, Member States' activities and coordination of e-Customs with other e-Government systems was managed through cooperation with various ministries, legal departments, tax administrations, and economic operators. The objective was to inform all the relevant stakeholders of the necessary requirements for the implementation of the MASP-C Revision 2023 and other e-Customs-related projects.

With regards to UCC CDS, coordination activities were reported by BE, BG, DK, DE, EE, EL, HR, IT, LT, AT, PL, SI, and SE; with other units, departments, authorities and ministries, as well as teams involved in MASP-C projects, and national or other systems, including the use of the EU service to validate customs decisions by different national applications (BG); the update of the national CDS system and its alignment to NCTS, ECS, and National Import System (NIS) systems (CZ); the update of the national Customer Reference Services (CRS) bridge (EE), the integration of the national CDS system with other MASP-C systems, such as NCTS, CS/RD2, EOS, CS/MIS2, the national Guarantee Management system, and the National Authorisation Registry (HR), and the interface updates for the alignment of the Customs Decisions management System (CDMS) webservices in accordance with the v3 data structure (LT), and the communication of the system with the dedicated trader portal, as well as the AEO, REX, and EOS systems (AT).

In relation to UCC BTI, coordination activities were reported by BE, DE, HR, PL, FI, and SE; with the National IT Unit (DIT) (SE).

Concerning UCC AEO-MRA, internal coordination activities at Member State level were reported by BG, CZ, DE, EE, AT, PL, and SE; informing about the issues encountered and actions taken to establish the proper connection of the system with UUM&DS and EOS (EE); and with the National Reference Data System (PDR PL/UE), CCN2, e-AEO, and UUM&DS (PL).

In connection with UCC AES, the necessity for coordination activities was stressed by BE, BG, CZ, DK, DE, EE, EL, ES, HR, IT, LV, LT, AT, PL, PT, SI, and SE; including the AES interface analysis, development, and testing (EE); the integration of AES with national systems and other MASP-C projects, such as NCTS and CS/RD2 (HR); the interface with the renewed Lithuanian State Tax Inspectorate's Excise Information System, responsible for the delivery of data to the EU Excise Movement and Control System (EMCS) and the additional interconnection with the renewed national authority's information system for handling AGREX licences (LT); with several departments of the Ministry of Finance, the customs authorities of other Member States, and the teams responsible for other MASP-C projects (AT), and in working meetings with different departments focusing on the system's interconnection with EMCS (PT).

Regarding UCC NCTS, coordination activities were conducted by BE, CZ, DK, DE, EE, EL, ES, HR, IT, LV, LT, AT, PL, SI, and SE; with national stakeholders (DK), and with other units for the development of a new national system (EE); the NCTS interface with the National Customs Information System (HR, LT); among MASP-C projects and national projects (AT); among CS/RD2, the National Risk Analysis System, and AES (PL); with inhouse services (FI); and with the availability of three communication channels to the economic operators, namely the national SEAP portal, the webservice, and the e-mail communication (PL).

With reference to UCC REX, coordination activities were reported by BE, BG, CZ, IT, AT, and SE; with other units, departments and the CDS system (AT).

In relation to COPIS, coordination activities were reported by CZ, AT, and SE; with the Commission (CZ), providing access to IPEP and with the Austrian Ministry of Finance (AT), and with other units and authorities (SE).

Concerning EU SWE-C, coordination activities were carried out by BE, CZ, DK, DE, EE, EL, ES, IT, LV, AT, PL, PT, FI, and SE, comprising internal programme and organisational coordination (DK), close monitoring and support of the project's phases by the Customs Department of Prohibitions and Restrictions officers and their colleagues responsible for creating BPMs (DE); meetings organised together with other authorities in charge of EU CSW-CERTEX (AT), or concerning EU CSW-CERTEX re-engineering along with an integration between the national customs SW platform and NCTS R5 as well as the upgrade to R5.1 at the beginning of 2025 (PL), and coordination to ensure the alignment with the National Import System and the implementation of EU CSW-CERTEX v3 (PT).

Concerning CLASS, coordination actions were reported by SE.

Regarding UCC EOR12, coordination activities were reported by BE, BG, CZ, DE, EE, LT, AT, PL, SI, and SE, including the use of the system's webservices by national systems and components (BG), the system's interconnection with several customs' systems (EE), and the cooperation between UCC EOR12 and the PDR PL/UE, CCN2, e-AEO, and UUM&DS (PL).

In relation to CRMS2, coordination activities were reported by DK, DE, EE, AT, SI, FI, and SE, involving the exchange of information with other units in preparation of possible interfaces with other systems in the future (DE), internal consultations with system users for potential system improvements (EE), and collaboration with the customs office and predictive analytics teams (AT).

With reference to the Digitalisation of Cultural Goods, coordination activities were conducted by BG, DK, EE, ES, PL, SI, FI, and SE; with internal programme and organisational coordination as well as discussions with other competent partner authorities.

In respect to UCC ICS2, coordination activities were reported by BE, BG, CZ, DK, DE, EE, EL, ES, IT, LV, LT, AT, PL, PT, SI, FI, and SE; with the National Import System, the National Risk Analysis System (NRAS), and the national part of the CCN2 platform (BG); communication with other units and interoperability with other systems (EE); the integration of the national UCC ICS2 system with national and MASP-C project systems (HR); coordination of the UCC ICS2 system with other national systems, such as the National Information System for the Presentation of Goods for Customs Control (PPMKS) and the National Risk Evaluation and Control System (RIKS) (LT); collaboration with several units, departments, customs offices, and the team of the IAM system (AT).

With reference to UCC SURV3, coordination activities were reported by BG, CZ, DK, DE, EE, HR, IT, LT, PL, and SE; concerning the NDPS, the National Surveillance System (NSS), and the National Intelligence Department (NID) (EE); the preparation of the B1 and H1 data sets based on the new structure of B1 and H1 declarations (LT), the UCC AES project (AT), and the Domestic Customs Clearance System AIS (PL).

Regarding UCC NA/PN/TS, coordination activities were reported by BE, BG, CZ, DK, DE, EE, ES, HR, IT, LT, PL, PT, SI, FI, and SE; comprising coordination between other MASP-C systems and national systems, as well as between other public authorities and ministries (DK); regular meetings with national port authorities and EMSWe meetings (ES); cooperation during the project's implementation and operation phase and coordination with other business units and departments, such as the legal and procedure department (HR); coordination activities due to the system's interface with PPMKS, the National Customs Declaration Processing System (iMDAS), and the National RIKS along with analysis for the system's interconnection with the National Transit Control System (NTKS) (LT).

With regard to UCC GUM, coordination activities were conducted by BG, CZ, DK, EE, HR, IT, LT, AT, PL, FI, and SE; involving the UCC GUM interface with the National Import System (BG, HR), as well as the implementation and update of the GUM national component to handle data

received in V3 format and the UCC GUM interface with the NTKS for the implementation of NCTS P5 (LT).

Concerning UCC NIS, BE, BG, CZ, DK, DE, EE, EL, ES, HR, LV, LT, AT, PL, SI, and SE reported coordination activities; comprising tests internally and with economic operators of the upgraded system according to the Annex B requirements (BG); handling the process flow activities such as the user management, master data validation, and risk and control results (DK); the UCC NIS interface with the Lithuanian State Tax Inspectorate's Excise Information System and the national authority's information system for handling AGRIM licenses (LT); and coordination with customs offices, Statistic Austria, other MASP-C projects, such as NCTS P5, AES, GUM, CDS, as well as ICS2, QUOTA, and national accounting and payment systems (AT).

In relation to UCC CCI, coordination activities were reported by BE, BG, CZ, DK, DE, EE, EL, ES, HR, IT, LT, PL, and SE; with units and departments within the Danish Tax Administration (DK); analysis in cooperation with other units and departments (EE); and business analysis and design of the functionality implemented within the iMDAS (LT).

Regarding CUP-MIS, coordination activities took place by BG, DK, ES, and SE, with BG reporting the organization of a CUP project group.

With reference to UCC PoUS, coordination activities were reported by BE, CZ, DK, DE, EE, ES, HR, IT, AT, PL, SI, FI, and SE; comprising an integration with the National Declarations Management System expected to finish in 2024 (DK); the implementation of the European Maritime Single Window environment with the national transport authorities (DE); and the National Entry System (NES) and the NRAS (FI).

Concerning EMSWe, coordination activities were reported by BE, BG, DK, DE, EE, ES, PT, FI, and SE; including the integration with the National Customs Import Information System (CIIS) and the MNSW with the respective application development expected by the Bulgarian Ports Infrastructure Company (BPI Co.) (BG); the collaboration with other MASP-C projects and other units during the mapping processes of EMSWe (DK), and the design and building of the EMSW and its national part by another authority and the customs declaration system's sole interface with the NSW system (FI).

In relation to UCC SP, BE, CZ, EE, IT, LT, PL, and SE reported coordination activities; involving the national supervision unit (EE); exchange with UCC NIS and UCC AES (AT); and analytical work with the Commission.

In regard to CBAM, coordination activities were reported by DK, EE, LT, PL and FI; with other interfacing systems, as well as among the national authorities and ministries (DK); with the Estonian Tax and Customs Board (EE); with the national CBAM competent authority (EE, PL); with the Environmental Protection Agency adding that the national customs provided technical means using national UUM&DS for the authorisation and authentication of the system's users (LT); and National Competent Authorities (NCA) operations with a separate identification solution for natural persons for whom the UUM&DS was not available (FI).

In relation to Smart Border, coordination activities were reported by DK, DE, HR, and SE; with dependency on the Norwegian system (SE).

With reference to e-PoC, coordination activities were reported by DK, EE, ES, PL, and SE; with discussions in relation to other relevant national systems, including EU CSW-CERTEX, considering that e-PoC would be added as a certificate (DK); by attending webinars (EE); and with the PEM partners along with the teams responsible for the legal and organisational framework (PL).

With respect to BOI-BVI, coordination activities were reported by DK, EE, AT, and SE; within the national customs authorities as well as with those of other Member States (AT).

Regarding MCS/Form 302, coordination activities were conducted by EE and ES.

Concerning UNECE eTIR, coordination activities were reported by FI and SE.

Regarding eATA, coordination activities were held by DK, EE, AT, and FI; with the Estonian Chamber of Commerce and Industry and with the Republic of Estonia Ministry of Finance IT team (EE); with the Ministry of Finance concerning hardware and software infrastructure (AT); and with the customs authorities (CH and DE).

Concerning the National Systems Implementation by IT Collaboration Projects, coordination activities were reported by BE, DK, and SE.

In the context of CCN2, collaboration activities were reported by BE, BG, CZ, DK, EE, HR, HU, AT, PL, SI, and SE; among different teams and departments, within the IT Centre of the Ministry of Finance, for the tax-related systems and the use of CCN/CCN2 platforms for the Value Added Tax (VAT) or excise related systems (EE); with the Department for Legislation and Procedures related to the additional integration of ICS2 as well as the PoUS system (HR); among the ICS2 P2, PoUS, and CCI (HU); and the customs units during the deployment of the CCI system and Dispositions d' Application du Code 7 (DAC7)⁹⁹ along with the PDR PL/UE for storing UUM&DS as user profiles for systems using EU Trader Portal (PL).

Regarding UCC UUM&DS, coordination activities were reported by BG, CZ, DE, EE, HR, IT, LT, HU, AT, PL, PT, SI, FI, and SE; including the successful upgrade of the Oracle's Business Critical Assistance (BCA) Identity and Access Management (IAM) (a) to the last version of the NetIQ Identity Manager capabilities within the project, and (b) to UUM&DS R2.3 and R2.4 capabilities, along with the successful implementation of NCTS, SURVEILLANCE, CUSTDEBT, AES, EMCS, SEED, CIIS in BCA IAM (BG); the successful integration of UUM&DS with the national Identity Authorisation Management system (DCS) (DK); the successful implementation of Central Electronic System for Payment (CESOP), CBAM, and PoUS (EE); coordination between the Competent Authority for CBAM and other systems such as ICS2 (PL); among the Autoridade Tributaria e Aduaneira Units, Autoridade Tributaria e Aduaneira IT Departments, and Agencia Portuguesa do Ambiente (APA) for the CBAM project (PT); the coordination of several stakeholders, considering the access provided by UUM&DS to a great number of systems, and meetings organised along with Digital and Population Data Services Agency (DVV), the organisation providing authentication and authorisation services including electronic IDentification, Authentication and trust Services (eIDAS) node, about the placement of eIDAS node in V2.4 (FI).

With reference to High availability DG TAXUD operational capabilities, coordination activities were reported by BG.

Regarding Maintenance and updates of operational IT systems, they were systematised by BE, BG, and EE, with the latter conducting further analysis and testing of the system before the coordination with the users.

With respect to EUCDM, coordination activities were conducted by BG, DK, FI, and SE. FI reported that EUCDM can be considered a strong link between IT and business, as it constitutes the basis for national messages.

Concerning EUCTP, coordination activities were reported by BE, BG, DK, and AT; for the go live of PoUS (AT).

⁹⁹ [Administrative Cooperation in \(direct\) taxation in the EU](#)

ANNEX 2 – PLANNING OVERVIEW OF MASP-C PROJECTS

Explanatory Note on the Planning Overview of MASP-C Projects

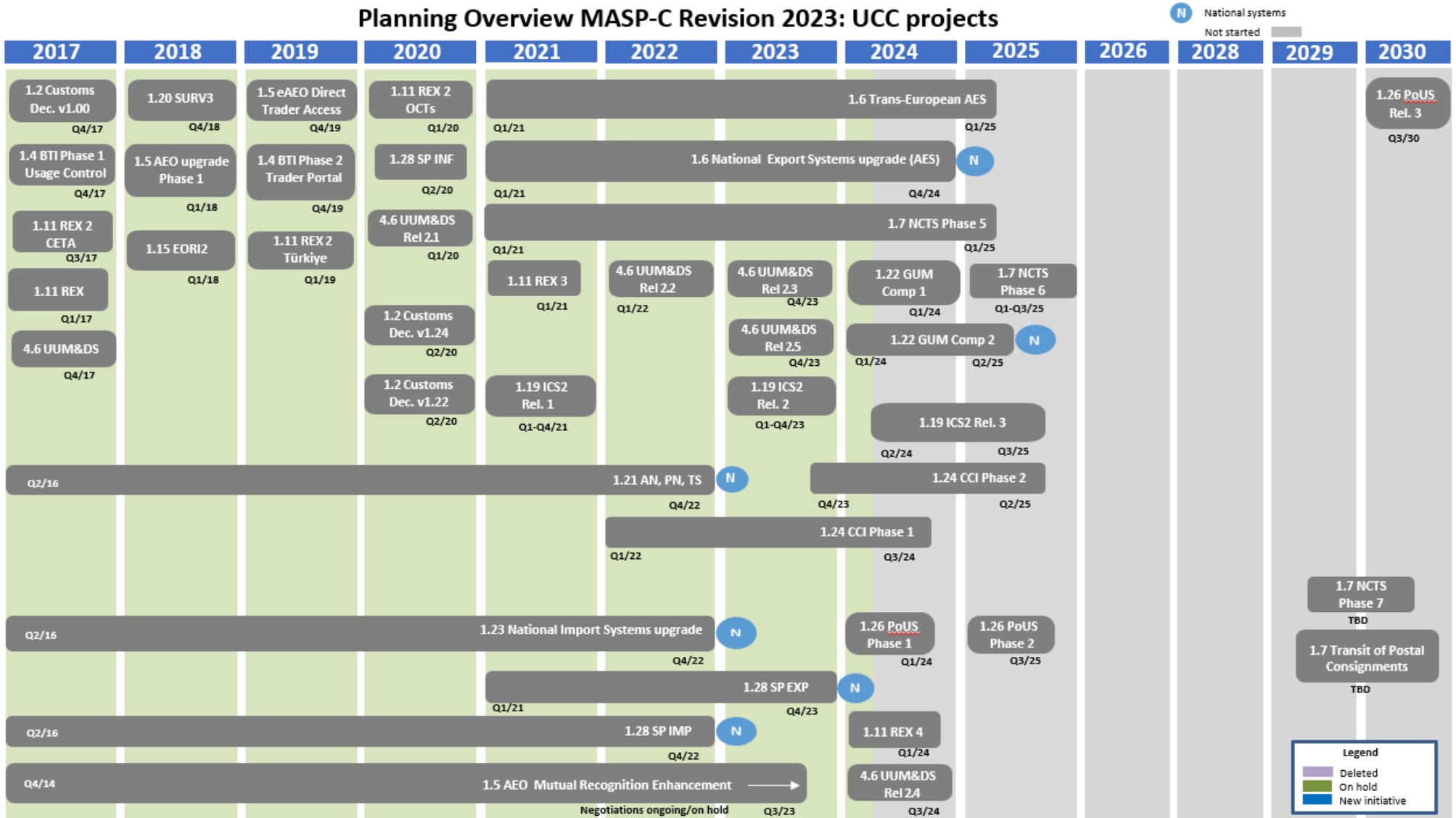
The planning overview of the MASP-C projects provides visual representations of the status of UCC and non-UCC customs IT projects. The project status is depicted in dark grey project title boxes in terms of the date of entry into operations for initiatives that have already been completed or the anticipated date of entry into operations for the forthcoming projects. The status of projects with a window for national deployment activities is also indicated. The completed projects appear in the green project title boxes. New initiatives are presented in blue project title boxes, deleted projects in purple while on-hold non-UCC projects in green. A project whose implementation has been moved to a later date is in a light grey project title box. Finally, these visualisations focus on the last milestone of each project for readability reasons. For full details on each MASP-C project milestones accompanied by a Gantt chart visualisation, please refer to Annex 1 of the MASP-C package in the 2023 revision.

Besides the information provided in this report, it is essential to consider the UCC Annual Progress Reports, which examine in more detail the state of play of the UCC projects and Member States' activities. The UCC Annual Progress Reports¹⁰⁰ are published on the [EUROPA website](#).

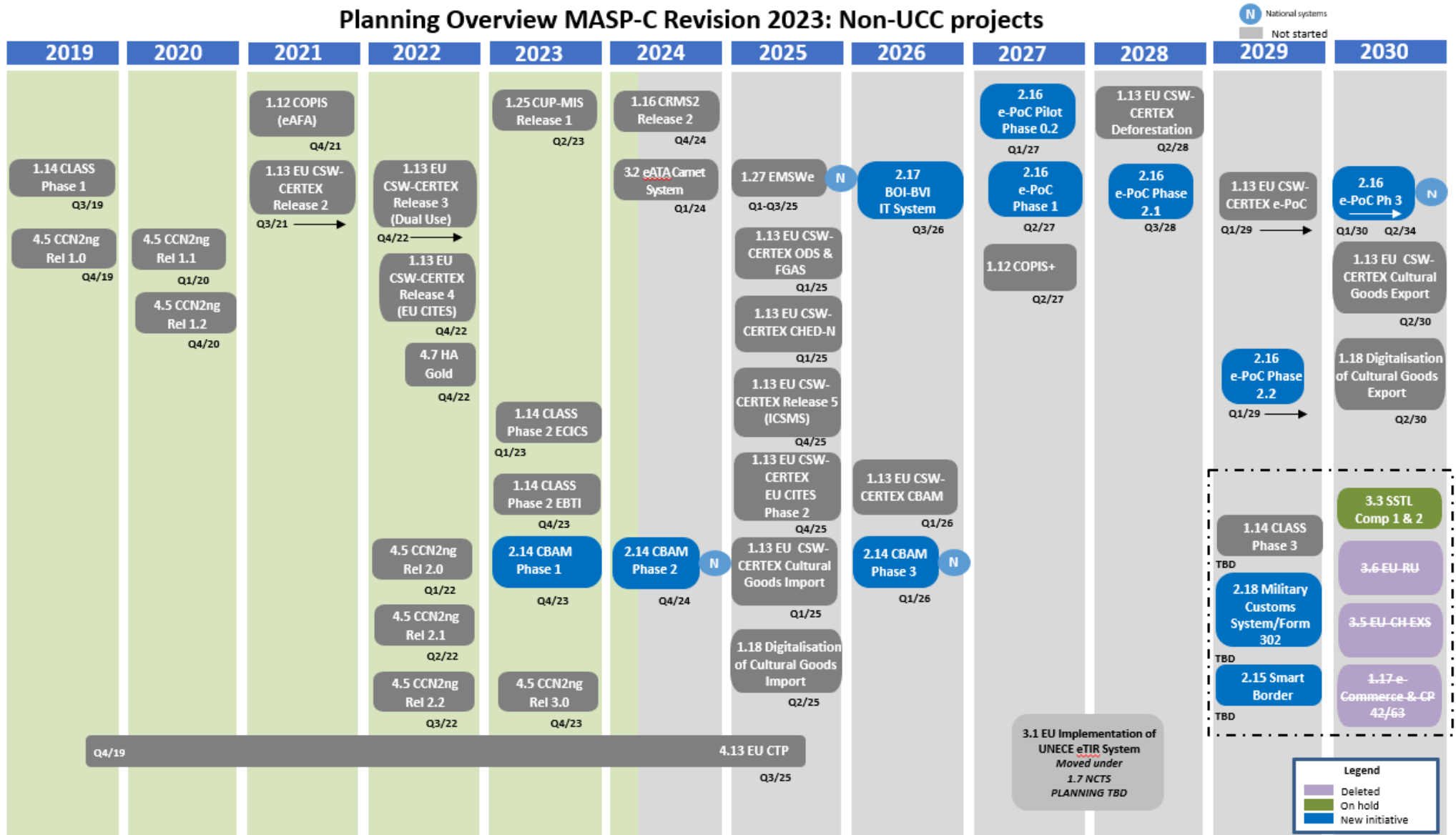
¹⁰⁰ [European Commission official website](#)

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

Planning Overview MASP-C Revision 2023: UCC projects



Planning Overview MASP-C Revision 2023: Non-UCC projects



ANNEX 3 – ACRONYMS, ABBREVIATIONS & KEY TERMS

Acronym	Description
eAFA	Electronic Application for Action
eATA	Electronic Admission Temporaire/Temporary Admission
eIDAS	electronic IDentification, Authentication and trust Services
eMan/TS	electronic cargo Manifest/Trading Services
e-PoC	Electronic Proof-of-Origin Certificates
AEO	Authorised Economic Operator
AES	Automated Export System
AFIS	Anti-Fraud Information System
AIS	Automated Import System
APA	Agencia Portuguesa do Ambiente
API	Application Programming Interface
ARIS	Architecture of Integrated Information Systems (DG TAXUD has chosen ARIS produced by IDS-Scheer as a technical supporting tool for the business process modelling following the Commission overall policy of using ARIS software platform); New version ARIS10, SR18
B2G	Business-to-Government
BCA	Business Critical Assistance
BCMS	Business Continuity Management System
BCP	Border Crossing Points
BOI	Binding Origin Information
BPI Co	Bulgarian Ports Infrastructure Company
BPM	Business Process Model
BTI	Binding Tariff Information
BVI	Binding Valuation Information
CBAM	Carbon Border Adjustment Mechanism
CBG	Customs Business Group
CCC	Customs Code Committee

2023 E-CUSTOMS ANNUAL PROGRESS REPORT

Acronym	Description
CCC-GEN	Customs Code Committee – General Customs Legislation section
CCI	Centralised Clearance for Import
CCN; CCN2	Common Communication Network; Common Communication Network 2
CCS	Catch Certificate Scheme
CDMS	Customs Decisions management System
CDS	Customs Decisions System
CED	Common Entry Document
CEG-DIH	Customs Expert Group on Data Integration and Harmonisation
CERTEX	Certificates Exchange Project
CESOP	Central Electronic System for Payment
CGM	Customs Goods Manifest
CIIS	Customs Import Information System
CIO	Chief Information Officer
CIRCABC	Communication and Information Resource Centre for Administrations, Businesses and Citizens
CLASS	Classification Information System
COPIS	Anti-Counterfeiting and Anti-Piracy System
CPG	Customs Policy Group
CRMS; CRMS2	Customs Risk Management System; Customs Risk Management System 2
CRS	Customer Reference Services
CS/RD; CS/RD2	Central Services/Reference Data; Central Services/Reference Data 2
CSI	Common Systems Interface
CSW	Customs Single Window
CUG	Customs Union Group
CUP-MIS	Customs Union Performance – Management Information System
DA	Delegated Act
DAC7	Dispositions d'Application du Code 7
DCCS	Domestic Customs Clearance System
DCS	National Identity Authentication Management System

Acronym	Description
DDNXA	Design Document for National Export Application
DevSecOps	Development, Security and Operations
DG	Directorate-General
DG TAXUD	Directorate-General for Taxation and Customs Union
DIH	Data Integration and Harmonisation
DiG	Digital Guarantee Information
DR	Disaster Recovery
DTTF	Digital Transport and Trade Facilitation
DVV	Digital and Population Data Services Agency
EBTI	European Binding Tariff Information
EDA	European Defence Agency
EDPS	European Data Protection Supervisor
EC	European Commission
ECA	European Court of Auditors
ECCG	Electronic Customs Coordination Group
ECICS	European Customs Inventory of Chemical Substances
ECS	Export Control System
EIS	European Information Systems
ELAN	Electronic system for DG AGRI Non-customs formalities
EMCS	Excise Movement and Control System
EMSWe	European Maritime Single Window environment
ENS	Entry Summary Declaration
EORI; EORI2	Economic Operators Registration and Identification; Economic Operators Registration and Identification 2
EOS	Economic Operators System
e-PoC	electronic Proof-of-Origin Certificates
ETCIT	Expert Team on new approaches to develop and operate Customs IT systems
ETCIT WP1; WP2; WP3; WP4; WP5	Expert Team on new approaches to develop and operate Customs IT systems Work Package 1; 2; 3; 4; 5

Acronym	Description
eTIR	Electronic TIR
EU	European Union
EU CSW-CERTEX	European Union Customs Single Window–CERTificates EXchange
EUCDM	European Union Customs Data Model
EUCTP	European Union Customs Trader Portal
EUIPO	European Union Intellectual Property Office
EU SWE	European Union Customs Single Window Environment
EU SWE-C	European Union Customs Single Window Environment for Customs
EU SW-CVED	European Union Customs Single Window Veterinary Entry Document
F-GAS	Fluorinated Greenhouse Gases
FRC	Financial Risk Criteria
FSS	Functional System Specifications
G2G	Government-to-Government
GA	Goods Accounting
GTP	Generic Trader Portal
GUI	Graphical User Interface
GUM	Guarantee Management
HA	High Availability
HLPG	The High Level Project Group
HMRC	United Kingdom Revenue and Customs Service
IA	Implementing Act
IAM	Identity and Access Management
ICC	International Chambers of Commerce
ICG	Import of Cultural Goods
ICS; ICS2	Import Control System; Import Control System 2
ICSMS	Information and Communication System on Market Surveillance
IE/NI	Ireland/Northern Ireland
IMCO	Internal Market and Consumer Protection Committee

Acronym	Description
iMDAS	National Customs Declaration Processing System of LT
IMP	Import
INTA	International Trade
IPEP	Intellectual property enforcement portal
IPR	Intellectual Property Rights
IRTA	Implementing Regulation on Technical Arrangements
ISZTAR4	Integrated Tariff Information System 4
IT	Information Technology
IT BCMS	Information Technology Business Continuity Management System
ITTIG	IT Technology and Infrastructure Group
IUU	Illegal, Unreported and Unregulated fishing
JBoss	Java Beans Open Source Software
JDK	Java Development Kit
L1 BPM	Level 1 – Global BPM (overview of EU Customs Business Domain and Global Business Data).
L2 BPM	Level 2 – High Level BPM (interactions between the main Business Processes with each EU Customs Business Domain).
L3 BPM	Level 3 – Business Requirement BPM (Flow of the legal and business tasks within each main business process and the interactions between the involved stakeholders).
L4 BPM	Level 4 – Functional Requirement BPM (i.e. functional specification) (Flow of the envisaged system; information exchanges; data rules and conditions; requirements trees; test cases and scenarios).
MANITC	Fiscalis Expert Team Managing IT Collaboration
MASP-C	Multi-Annual Strategic Plan for electronic Customs
MCA	Master of Computer Applications
MCS	Military Customs System
MIG	Message Implementation Guide
MIP	Multi-annual Implementation Plan

Acronym	Description
MNSW	Maritime National Single Window
MRA	Mutual Recognition Agreement
MSW	Maritime Single Window
MySQL	My Structured Query Language
NA	Notification of Arrival
NATO	North Atlantic Treaty Organisation
NCA	National Competent Authorities
NCTS	New Computerised Transit System
NDPS	National Declaration Processing System
NECA	National Export Control Application
NES	National Entry System
NGEU	NextGenerationEu
NID	National Intelligence Department
NILT	Northern Ireland Liaison Team
NIS	National Import System
NOA	Notification of Arrival
NRAS	National Risk Analysis System
NSS	National Surveillance System
NSW	National Single Window
NTKS	National Transit Control System
ODS	Ozone-Depleting Substances
OJ	Official Journal
OLAF	European Anti-Fraud Office
P	Phase
PDR PL/UE	National Reference Data System
PEM	Pan-Euro-Mediterranean
PICS	Programmes Information and Collaboration Space (online document sharing tool used to support the exchange of information between the Commission, customs administrations and the representatives of economic operators across the EU)
PIR	Project Initiation Request
RMDC	Risk Management Data Consolidation
PN	Presentation Notification

Acronym	Description
PoC	Proof of Concept
PoUS	Proof of Union Status
PPMKS	National Information System for the Presentation of Goods for Customs Control
R	Release
RAPEX	Rapid Alert System for dangerous products
REN	Re-export Notification
REX; REX2; REX3	Registered Exporters System; Registered Exporters System 2; Registered Exporters System 3
RfC; RfCs	Request for Change; Requests for Change
RIKS	Risk Evaluation and Control System
RIM	Reporting Interface Module
RRF	Recovery and Resilience Facility
S2S	System-to-System
SMS	Specimen Management System
SOA	Service Oriented Architecture
SP; SP-IMP	Special Procedures; Special Procedures-Component 2-Import
SPS	Sanitary and Phytosanitary
SSA	Safety and Security Analytics
SSTL	Smart and Secure Trade Lanes
STP	Shared Trader Portal
SURV	Surveillance
Surveillance; Surveillance2; Surveillance3	A central database (managed by DG TAXUD) providing statistics for all products imported into the EU customs territory and for certain products exported from the EU customs territory
SW	Single Window
TAPAS	DG TAXUD Access Point for AS4 System
TARIC; TARIC3	Integrated Tariff of the European Communities; Integrated Tariff of the European Communities 3
TB	Terabyte
TCA	Trade and Cooperation Agreement
TCG	Trade Contact Group

Acronym	Description
TCS	Trade Customs Solutions
TES	Trans-European Systems
TIR	Transports Internationaux Routiers / International Road Transports
TOTS2	Control Task Management System of EE
TS	Temporary Storage
TSI	Technical Support Instrument
UCC	Union Customs Code
UCC DA	Union Customs Code Delegated Act
UCC IA	Union Customs Code Implemented Act
UCC WP	Union Customs Code Work Programme
UNECE	United Nations Economic Commission for Europe
UUM&DS	Uniform User Management & Digital Signature
VAT	Value Added Tax
WA	Withdrawal Agreement
WCF	World Chambers Federation
WCO	World Customs Organisation
XML	Extensible Markup Language

Table 28 - Abbreviations and acronyms

GETTING IN TOUCH WITH THE EU

In person

All over the European Union there are hundreds of Europe Direct information centres. You can find the address of the centre nearest you at: https://europa.eu/european-union/contact_en

On the phone or by e-mail

Europe Direct is a service that answers your questions about the European Union. You can contact this service:

- by freephone: 00 800 6 7 8 9 10 11 (certain operators may charge for these calls),
- at the following standard number: +32 22999696 or
- by e-mail via: https://europa.eu/european-union/contact_en

FINDING INFORMATION ABOUT THE EU

Online

Information about the European Union in all the official languages of the EU is available on the Europa website at: https://europa.eu/european-union/index_en

EU publications

You can download or order free and priced EU publications from: <https://op.europa.eu/en/publications>. Multiple copies of free publications may be obtained by contacting Europe Direct or your local information centre (see https://europa.eu/european-union/contact_en).

EU law and related documents

For access to legal information from the EU, including all EU law since 1952 in all the official language versions, go to EUR-Lex at: <http://eur-lex.europa.eu>

Open data from the EU

The EU Open Data Portal (<http://data.europa.eu/euodp/en>) provides access to data sets from the EU. Data can be downloaded and reused for free for both commercial and non-commercial purposes.

