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No. Cion doc.:	SWD(2025) 281 final
Subject:	COMMISSION STAFF WORKING DOCUMENT Accompanying the REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL pursuant to Article 278(a) of the Union Customs Code, on progress in developing the electronic systems provided for under the Code

Delegations will find attached document SWD(2025) 281 final.

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COMMISSION STAFF WORKING DOCUMENT

Accompanying the

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

pursuant to Article 278(a) of the Union Customs Code, on progress in developing the electronic systems provided for under the Code

{COM(2025) 579 final}

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1. INTRODUCTION

The Union Customs Code (UCC) requires the European Commission and the Member States to upgrade some existing electronic systems and introduce a number of new systems for the completion of a modern and digital environment of customs formalities. In total, the UCC requires the upgrading or creation of fourteen trans-European systems and three national systems.

The UCC entered into force on 1 May 2016. Different completion deadlines were scheduled for the end of 2020, 2022, or 2025, depending on the system.

In view of the reporting requirement established by Article 278(a) of the Regulation (EU) 2019/632 amending Regulation (EU) 2013/952, the Commission[1] is committed to provide an annual report to the European Parliament and the Council on the progress in developing the electronic systems of the UCC. The report assesses the progress of the Commission and the Member States in developing each of the electronic systems, taking particular note of the following milestones:

(a) The date of publication of the technical specifications for the external communication[2] of the electronic systems;
(b) The period of conformance testing with Economic Operators (EOs);
(c) The expected and actual dates of deployment of the electronic systems.

The legal deadlines for finalising the technical specifications and for deploying the electronic systems are laid down in the UCC Work Programme (UCC WP)[3]. The detailed planning per project, containing additional milestones such as the Business Case (BC), business process modelling, Vision Document (VIS)/Project Charter, and conformance testing are defined in the Multi-Annual Strategic Plan for Customs (MASP-C)[4].

The first, second, third, fourth and fifth UCC Annual Progress Report[5] were published on 13/12/2019, 14/12/2020, 14/12/2021, 10/02/2023, and 09/09/2024, respectively. Details of the completed projects are limited in this report; however, additional information can be found in the previous year's reports.

In preparation for this year's **UCC Annual Progress Report**, the Commission continued with the methodology used in previous years, gathering information on the UCC projects state of play from the Member States and the Project Managers in Directorate General for Taxation and Customs Union (DG TAXUD).

This annual report covers a reflection of the **progress status achieved until 30 June 2024**, including a view on the **expected progress by 31 December 2024** and with more recent updates in several cases due to deployments planned for December 2024 with a view to have a full picture of the progress made in 2024.

[1] In the context of this report, 'the Commission' refers to the European Commission.
[2] External communication with the EOs.
[3] 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, 2023/8568, 22.12.2023, https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A32023D2879.
[4] Electronic Customs Multi-Annual Strategic Plan for Customs 2023 Revision, Ref. Ares(2023)8102089, 28.11.2023, https://taxation-customs.ec.europa.eu/system/files/2023-12/000.%20MASP-C_Rev.%202023_Main%20Body_v1.0.pdf.
[5] Report from the Commission to the European Parliament and the Council:
2019: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52019DC0629;
2020: https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:52020DC0806;
2021: https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52021DC0791;
2022: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023DC0068;
2023: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52024DC0395.

The main outcomes of the progress reporting exercise for 2024 are included in this **Commission Staff Working Document**. Reporting information that summarises the current project status, key risks, and mitigating actions is found in the **Report from the Commission to the European Parliament and the Council** pursuant to Article 278a of the UCC, on progress in developing the electronic systems provided for under the Code.

1.1 BACKGROUND

To support the electronic transition process towards a fully digital customs environment, the UCC WP outlines seventeen electronic systems divided into three categories:

i) **Eleven central trans-European systems** to be developed or upgraded by the Commission (often also requiring developments or upgrades of the national systems by the Member States);
ii) **Three decentralised trans-European systems** that have to be developed or upgraded by the Commission, but have a major national component to be implemented by the Member States, and;
iii) **Three national systems** that have to be developed or upgraded exclusively by the Member States.

The UCC WP and MASP-C set the baseline milestones for each electronic system and this document provides progress updates regarding their advancement. For this purpose, the Commission oversaw the collection of additional reporting information through the following sources:

(1) National Planning that the Member States are required to provide bi-annually (January and June):

The information gathered by the Member States' customs authorities consists of detailed national project plans that include concrete dates, status, and progress of the milestones set in the UCC WP.

(2) EU survey launched in February 2024[6] amongst the Member States to capture the progress:

The information gathered from the survey consists of qualitative comments regarding the assessment of risk, delays, and reasons for any such delays, as well as the mitigating measures planned and/or taken in relation to the projects listed in the UCC WP. Finally, the Member States also provided information on the lessons learnt during the development of the projects.

(3) the projects' state of play provided by the Project Managers in DG TAXUD.

(4) bilateral high-level meetings between DG TAXUD and the Member States Customs IT Directorates on the state of play of the UCC IT Implementation:

DG TAXUD conducted bilateral high-level meetings with Member States Customs IT Directorates, focusing on having a conversation with each Member State to gain the full picture of their status and to see what can be done to support them in their work, especially in light of the upcoming deadlines for several projects.

(5) outputs from the trans-European coordination and monitoring programmes:

In the framework of the Coordination Programmes, specific information was gathered from the more detailed project reporting and monitoring programmes in place since 2020 for the core decentralised trans-European systems in the area of transit and export.

The progress information has been collected, analysed, and reported in this accompanying Commission Staff Working Document, which presents the detailed overview of the progress of the various individual projects as follows:

- For the trans-European systems, the analysis and reporting refer to the Commission's activities only when it is central, while for the systems that involve national input, and even in some cases

[6] The information was collected between February 2024 and May 2024.

national components, the analysis refers to both the Member States' and Commission's activities;
- For the national systems, only Member States' activities are reported.

From this perspective, UCC Notification of Arrival (AN), UCC Presentation Notification (PN), UCC Temporary Storage (TS), UCC National Import System (NIS) Upgrade, UCC Special Procedures – Component 1 (SP EXP), UCC Special Procedures – Component 2 (SP IMP), UCC Centralised Clearance for Import – Phase 1 (CCI-P1), UCC Guarantee Management – Component 1 (GUM-C1), UCC New Computerised Transit System upgrade – Component 1 (NCTS-P5), UCC Automated Export System (AES) and UCC Proof of Union Status – Phase 1 (PoUS-P1) are scheduled to be completed by the end of 2024.

In view of all this, close and continuous communication has been maintained with the Member States to regularly monitor the progress of the UCC projects and to provide the necessary support in order to meet the deadlines.

1.2 LESSONS LEARNT AND SUPPORT FROM THE COMMISSION

In the EU's survey section devoted to lessons learnt and support and assistance from the Commission, the Member States provided the Commission with findings in relation to the development of the project. These remarks provide useful guidance for improving the future performance of the systems for the 2025 deadline and facilitating the development of the projects. This information has been collected and will be presented to the Member States and the EOs for more in-depth discussion.

Concerning the best practices and challenges encountered at national level, the Member States assessed strong management and clear organisation, together with previous experience in other UCC projects as valuable to ensure an effective systems administration. With respect to planning, the Member States pointed out the short timeframes and parallel development of multiple projects leading to risks of delay. To mitigate this, the Member States highlighted the importance of having a well-structured and realistic plan considering not only national capacity (i.e., resources available), but also other stakeholders involved (i.e., customs officers, EOs, contractors) and external factors (i.e., changes in requirements, delays in integrated systems). In this line, good teamwork and trustful cooperation at EU and national level has proved essential to ensure the completion of the projects. Furthermore, a timely call for tender procedures and procurement as well as coordination with service providers were proved to be fundamental. In addition, the main obstacles associated with the implementation of the systems included high dependency between integrated projects resulting in high complexity and delays, changes in supporting platforms, and the need to comply with the updated customs regulation and related technical documentation. The Member States reported the adoption of Agile and iterative methodologies during the development phase, the implementation of integrated systems solutions, and emphasised the importance of testing with other Member States and EOs. Moreover, the Member States underlined the relevance of scheduling a migration window, while transitioning the EOs iteratively or using a 'big bang' approach to resolve issues promptly. Lastly, the Member States indicated the preparation of guides and e-learning materials, along with organising coordination meetings as useful tools to ensure that the information is effectively disseminated to the EOs and customs officials.

Regarding the support and assistance from the Commission, the Member States assessed the continued coordination and technical dialogue with DG TAXUD as essential during testing and implementation periods, particularly when referring to EOs guidance. In this line, the Member States noted that it would benefit from a timely communication for queries raised through Programme Information and Collaboration Space (PICS) as well as in case of technical issues. Moreover, the Member States indicated that stable customs legislation and related technical documents would assist with the implementation of the UCC projects. The Member States appreciated the support provided by the Commission through bilateral and project group meetings and would welcome further information in terms of guidelines and trainings as well as the sharing of best practices from other Member States. As

a closing remark, the Member States shared an interest in receiving additional business support and expertise, together with project management assistance from the Commission.

1.3 STRUCTURE OF THE DOCUMENT

The report is structured as follows:

- Section 1: Introduction;
- Section 2: Projects completed before 2024;
- Section 0: Projects to be completed by the end of 2024;
- Section 4: Projects ongoing during 2024.

2. PROJECTS COMPLETED BEFORE 2024

Figure 1 provides the overview of the UCC projects completed before 2024:

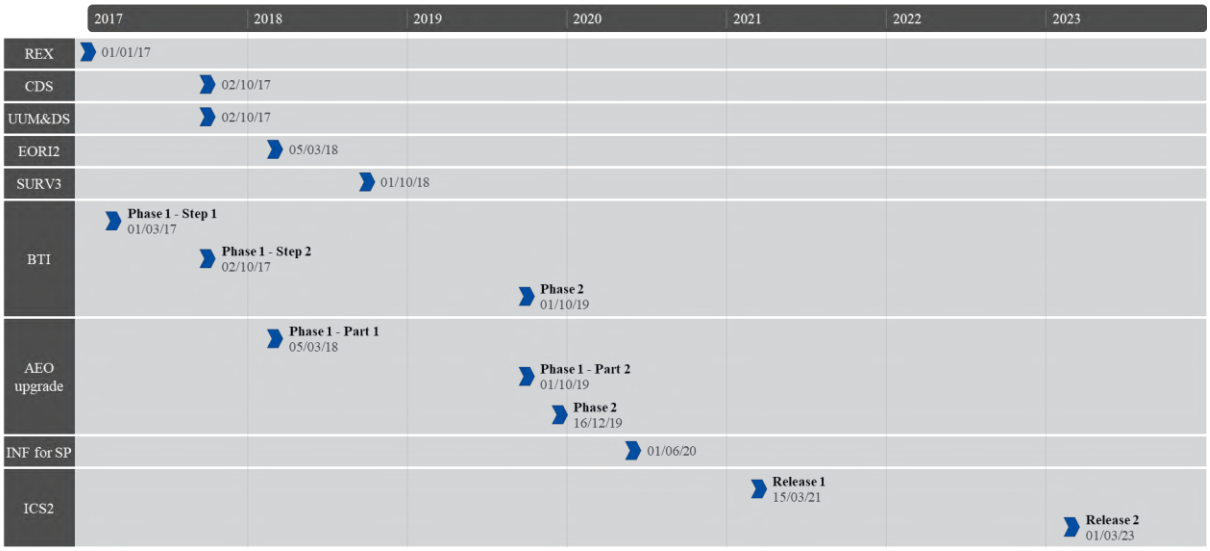


Figure 1: Overview of projects completed before 2024

2.1 UCC REGISTERED EXPORTER SYSTEM (REX)

Deployment 1 January 2017

The UCC Registered Exporter System (REX) is a trans-European system that contains information both on Registered Exporters established in Generalised Scheme of Preferences (GSP) countries[7] and on EU EOs in partner countries CH, NO, and TR exporting to GSP countries and certain other countries. The main purpose of the system is to replace the paper-based certification process by an IT-supported self-certification process. The system includes a central database that contains the registered exporters and provides the Member States with the opportunity to enhance their national systems with an automated verification of REX members.

There were three releases planned. REX – Release 1 (REX-R1) was the only release covered in the scope of the UCC WP. No risks were identified during the implementation of REX-R1[8] and the project was successfully completed on 1 January 2017.

Some statistical information on the use of the REX system since operations – situation as of May 2024:

Active REX registrations[9]

79,196	**108,126**[10]
Non-EU countries[11] *(REX BC) module*	*Member States (REX MS) module*

Applications submitted in the REX TP by EU Traders

10,191
Applications

Figure 2: Statistical information – REX

2.1.1 Overview of Project Progress

Table 1 compares the actual dates to those set in the UCC WP. Despite there being a slight delay in the finalisation of the technical specifications, REX-R1 was deployed on time.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
31/03/2015	30/06/2015	31/12/2016	01/01/2017	01/01/2017

Table 1: Comparison of Planned and Actual Dates – REX-R1

[7] Countries benefiting from the EU GSP that provides preferential access to the EU market.
[8] For the scope of EU GSP, in parallel with the GSP scheme for of CH, and NO as partner countries.
[9] Aggregated information from 01/01/2017 until May 2024.
[10] It includes 839 registrations from Partner Countries CH, NO, and TR, as well as AD and SM.
[11] Beneficiary countries of the EU, Overseas Countries and Territories, as well as CH GSPs, NO GSPs, TR GSPs.

2.2 UCC CUSTOMS DECISIONS

Deployment 2 October 2017

The UCC Customs Decisions System (CDS) is designed to achieve harmonisation of the processes relating to the application for a customs decision, the decision taking, and the decision management. This harmonisation is put into practice via the standardisation and electronic management of the application and decision/authorisation data across the Union. The system covers all applications and decisions that may have an impact/are valid in more than one Member State. The Member States also have the right to use CDS to manage their national customs decisions if it wishes to do so. The project was fully deployed on 2 October 2017.

Some statistical information on the use of CDS – situation as of May 2024:

CDS Application and Decision Statistics

	2023	*2024*[12]
Number of applications submitted	9,779	5,637
Average number of applications per working day	44	61
Number of decisions taken	6,748	4,076

Figure 3: Statistical information – CDS

2.2.1 Overview of Project Progress

Table 2 highlights that there were no divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
31/12/2015	31/12/2015	30/09/2017	02/10/2017	02/10/2017

Table 2: Comparison of Planned and Actual Dates – CDS

[12] Information from January to May 2024.

2.3 UCC DIRECT TRADER ACCESS TO THE EUROPEAN INFORMATION SYSTEMS (UUM&DS)

Deployment 2 October 2017

The Direct Trader Access to the European Information Systems system comprises of Uniform User Management and Digital Signature (UUM&DS) components. The system aims to provide a service for user-to-system interfaces targeted to the electronic customs systems provided for in the UCC. In essence, the UUM&DS system facilitates a direct and EU harmonised trader access to the customs systems as stipulated in the UCC.

The first deployment of the project was completed and implemented together with CDS on 2 October 2017, as agreed in the context of the UCC WP. The system was also incorporated into other electronic projects, such as the UCC Binding Tariff Information (BTI), the UCC Authorised Economic Operators (AEO) and the Information Sheets (INF) system for Special Procedures (SP). The project further evolved to include system-to-system interfaces in view of the ICS2 deployment and to cover the needs of other UCC and non-UCC projects, such as for the PoUS, the Carbon Border Adjustment Mechanism (CBAM) and the Central Electronic System of Payment information (CESOP).

2.3.1 Overview of Project Progress

Table 3 highlights that there were no divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	Actual End Date	Actual End Date	Target date from WP	Actual Date
31/12/2015	30/09/2015	30/09/2017	02/10/2017	02/10/2017

Table 3: Comparison of Planned and Actual Dates – UUM&DS

2.4 UCC ECONOMIC OPERATOR REGISTRATION AND IDENTIFICATION SYSTEM UPGRADE (EORI2)

Deployment 5 March 2018

This system upgrade provided minor changes to the existing trans-European Economic Operator Registration and Identification (EORI) system. These changes enabled the registration and identification of EOs of the Union as well as third-country operators and persons apart from EOs. The Economic Operator Registration and Identification upgrade (EORI2) system has been in operation since 5 March 2018.

Some statistical information on the use of the EORI2 system – situation until 31 March 2024:

EORI2 Records

	Q4 2023	*Q1 2024*
Total Valid Records	8,786,959[13]	8,907,182[14]
New Valid Records	161,941	158,394
Deleted Records	1,144	10,729

Figure 4: Statistical information – EORI2

2.4.1 Overview of Project Progress

Table 4 compares the actual dates to those set in the UCC WP. Despite there being a slight delay in the finalisation of the technical specifications, EORI2 was deployed on time.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
30/06/2016	31/07/2016	28/02/2018	05/03/2018	05/03/2018

Table 4: Comparison of Planned and Actual Dates – EORI2

[13] Aggregated information from October 2019 until December 2023.
[14] Aggregated information from October 2019 until 31 March 2024.

2.5 UCC SURVEILLANCE 3 (SURV3)

Deployment 1 October 2018

The Surveillance 3 system (SURV3) introduces an upgrade to the standard exchange of information in the earlier Surveillance 2 system (SURV2) to align the system with UCC requirements. This database records and centralises all EU trade data (imports for free circulation and exports) that national customs authorities provide on a daily basis. The upgrade implements electronic data-processing techniques and establishes adequate functionalities needed for processing and analysing the full surveillance dataset obtained from Member States. The new system will improve the customs risk analysis, the fight against fraud, market analysis, post-clearance controls and statistical analysis.

The system was successfully deployed on 1 October 2018, with all the data being gathered in different formats via Surveillance Recap. Additionally, all national systems needed to be fully aligned to the UCC by 31/12/2022 (legal deadline for all Member States), though extended until 31/12/2023 for those Member States having been granted a derogation, thereby enabling the system to operate at its full potential[15].

An emphasis should be made on the need to extend the use of the system, given that for those Member States who are going to be delayed or partially delayed for NIS even beyond the derogation date, it will have a direct consequence on the collection of the data via Surveillance Recap and on the functioning of the reports of the SURV3 system. Therefore, the system will have to be prolonged in use until all Member States are on board. The collection of all the required data from all Member States is essential not only for SURV3 but also for other projects such as for CBAM.

2.5.1 Overview of Project Progress

Table 5 highlights that there were no divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
30/09/2016	30/09/2016	30/09/2018	01/10/2018	01/10/2018

Table 5: Comparison of Planned and Actual Dates – SURV3

[15] Please refer to section 3 for more detailed information.

2.6 UCC BINDING TARIFF INFORMATION (BTI)

Deployment Phase 1 – Step 1	1 March 2017
Deployment Phase 1 – Step 2	2 October 2017
Deployment Phase 2	1 October 2019

The project for a UCC Binding Tariff Information (BTI) system aims to upgrade the existing trans-European Binding Tariff Information (EBTI-3) database containing all BTI issued by customs authorities of Member States. The customs authorities concerned are responsible for recording their decisions in the BTI database. EOs apply for binding tariff decisions to ensure legal certainty when classifying goods that it imports or exports from the EU.

Concerning the status of the project, the first phase was completed on 2 October 2017 and the second phase started on 1 October 2019. The integration of the system with the EU CTP was also completed on 1 October 2019. Additionally, the TP (central EU or national) is used by all traders across all Member States, and all BTI applications and decisions are transmitted electronically.

Some statistical information on the use of the BTI system – situation until 31 May 2024:

BTI applications submitted by EOs[16]		BTI decisions issued by custom authorities[17]	Digitalisation Progress
177,000	**30,000** *via the EU TP*	**168,000**	**8** processes digitalised (including **20** sub-processes)
	147,000 *via the national TP*		

Figure 5: Statistical information – BTI

2.6.1 Overview of Project Progress

Table 6 compares the actual dates to those set in the UCC WP. Despite there being a slight delay of the technical specifications for Step 2, all phases were deployed on time.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
30/06/2016	10/06/2016	21/01/2017	01/03/2017	01/03/2017
30/06/2016	02/09/2016	25/02/2017	02/10/2017	02/10/2017
30/06/2018	30/06/2018	01/07/2019	01/10/2019	01/10/2019

Table 6: Comparison of Planned and Actual Dates – BTI

[16] Aggregated information from 1 October 2019 until 31 May 2024.
[17] Aggregated information from 1 October 2019 until 31 May 2024.

2.7 UCC AUTHORISED EOS (AEO) UPGRADE

Deployment Phase 1 – Part 1	5 March 2018
Deployment Phase 1 – Part 2	1 October 2019
Deployment Phase 2	16 December 2019

Following the legal changes adopted in the UCC, the AEO upgrade aims to enhance the process of applications and authorisations for the AEO status. The project consisted of two phases. In Phase 1, significant improvements were made to the existing AEO system, in light of the harmonisation of the decision-taking procedure for customs. Phase 2 focused on implementing an electronic form to provide a harmonised interface for EOs to submit their AEO applications and receive their AEO decisions electronically.

The upgraded system was deployed in two releases. Phase 1 – Part 1 encompassed the submission of AEO applications and Phase 1 – Part 2 the decision-making process. Phase 2 encompassed the remaining processes.

Some statistical information on the use of the AEO system – situation until 31 March 24:

AEO performance indicators

		Q4 2023	*Q1 2024*
AEO Applications	Submitted	105	91
	New	155	163
AEO Authorisations	New	162	137
	Revoked	109	126

Figure 6: Statistical information – AEO upgrade

2.7.1 Overview of Project Progress

Table 7 highlights that there were no divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
31/03/2016	31/03/2016	28/02/2018	05/03/2018	05/03/2018
31/12/2018	31/12/2018	29/07/2019	01/10/2019	01/10/2019
31/12/2018	31/12/2018	06/11/2019	16/12/2019	16/12/2019

Table 7: Comparison of Planned and Actual Dates – AEO upgrade

2.8 UCC INFORMATION SHEETS (INF) FOR SPECIAL PROCEDURES

Deployment 1 June 2020

The aim of the Information Sheets (INF) for SP project is to develop a new trans-European system to support and streamline the data management processes and the electronic handling of data in the domain of SP. This harmonised the approach for the efficient management of inward and outward processing procedures and improved the monitoring and control amongst customs offices.

The INF central system was successfully deployed on 1 June 2020, and by October 2020, all Member States were actively using the system.

The INF Specific TP component was also successfully integrated into the EU CTP and deployed on 1 June 2020. The EU CTP is the single portal at Union level to provide traders unique access to a number of centralised trans-European systems (EBTI, AEO, and INF).

The Commission maintains close communication with the Member States, ensuring the provision of necessary support, assistance, and supervision. A Project Group (PG) with Member States and trade associations holds regular meetings to address any remaining business issues.

Some statistical information on the use of the INF for SP system – situation until June 2024:

INF requests created by EOs[18]	INFs treated and processed by authorities[19]	Averaged number of processed INF per working day	
		2020	*2024*[20]
82,752	**76,092**	48	80

Figure 7: Statistical information – INF for SP

2.8.1 Overview of Project Progress

Table 8 highlights that there were no divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
30/06/2018	30/06/2018	29/05/2020	01/06/2020	01/06/2020

Table 8: Comparison of Planned and Actual Dates – INF for SP

[18] Aggregated information from June 2020 until June 2024.
[19] Aggregated information from June 2020 until June 2024.
[20] Information until May 2024.

2.9 UCC IMPORT CONTROL SYSTEM 2 (ICS2) – RELEASE 1 & 2

Deployment ICS2-R1	15 March 2021
Deployment ICS2-R2	1 March 2023

The goal of the UCC Import Control System 2 (ICS2) programme is to strengthen the Safety and Security of the supply chain for goods moved via all modes of transport. The aim is to do so through better targeted risk-based controls of EU customs authorities on improved Entry Summary Declaration (ENS) data quality, data filing, data availability and data sharing, and through real-time collaborative risk analysis and coordinated Safety and Security controls at the EU entry points. The main purpose of the system is to implement the new requirements resulting from the UCC and strategic objectives endorsed by the Member States in the risk management strategy and action plan of 2014. In terms of planning, the programme will be implemented in three releases.

Release 1 (ICS2-R1) covers the obligation on the relevant EOs (postal operators and express carriers in air transport) to provide the minimum data (i.e., ENS pre-loading dataset). The cut-off date for ICS2-R1 related operations in production was on 19 April 2024.

Release 2 (ICS2-R2**)** covers the implementation of further ENS obligations and related business and risk management processes for all the goods in full air (postal, express, general cargo) traffic. The ICS2-R2 system was deployed and became operational on 1 March 2023, as originally planned and is fully operational.

For **Release 3** (ICS2-R3), please refer to Section 4.2.

Some statistical information on the use of the ICS2 Release 1 and 2 – situation until 17 May 2024:

ENS filing messages

Period	*Release 1*	*Release 2*	*Total*
01/03/21 – 31/12/21	98,369,662	-	98,369,662
01/01/22 – 31/12/22	293,101,713	-	293,101,713
01/01/23 – 31/12/23	214,849,041	108,269,533	323,118,574
01/01/24 – 17/05/24	36,794	142,648,761	142,685,555
Total	606,357,210	250,918,294	**857,275,504**

Figure 8: Statistical information – ICS2 – Release 1 and 2

2.9.1 Overview of Project Progress

Table 9 highlights that there were no divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
30/06/2018	01/09/2021	05/09/2021	15/03/2021	15/03/2021
30/06/2018	12/11/2019	N/A	01/03/2023	01/03/2023

Table 9: Comparison of Planned and Actual Dates – ICS2 – Release 1 and 2

3. PROJECTS TO BE COMPLETED BY THE END OF 2024

Figure 9[21] provides an overview of the deployment windows of the UCC projects to be completed by the end of 2024:

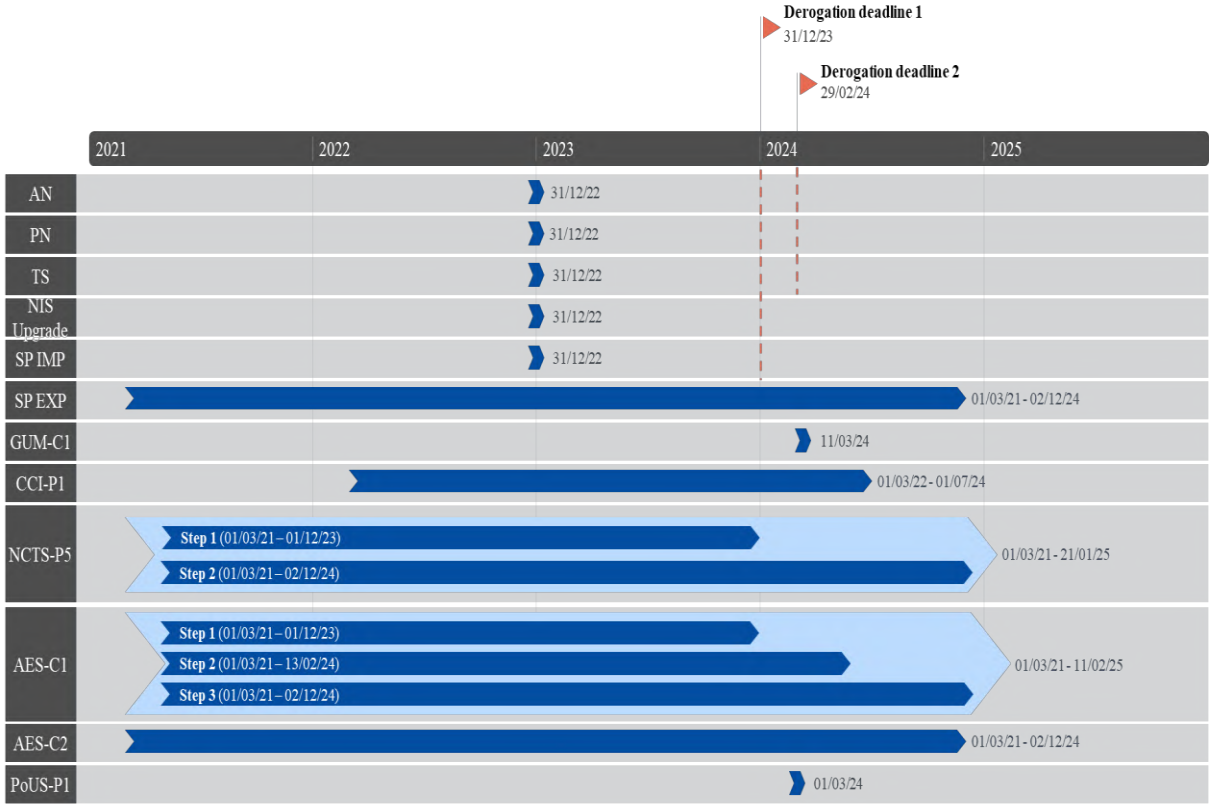


Figure 9: Overview of projects to be completed by the end of 2024

[21] For NIS upgrade and SP IMP projects, where Article 2(4a) of Commission Delegated Regulation (EU) 2015/2446 applies, Member States have until 01/07/2024 to deploy the system.

3.1 UCC NOTIFICATION OF ARRIVAL (AN), PRESENTATION NOTIFICATION (PN) AND TEMPORARY STORAGE (TS)

The goal of this project is to define the processes at the national level in respect of the Notification of Arrival (AN), Presentation Notification (PN), and Temporary Storage (TS) notifications, as described in the UCC. The project aims to ensure that Safety and Security-related customs formalities for goods entering and exiting are properly conducted, and customs supervision begins at the appropriate time and is duly performed. It also aims to support harmonisation across the Member States regarding the data exchange between trade and customs. Furthermore, the project covers the automation of processes at the national level.

The project also considers that customs authorities may accept port or airport systems or other available methods of information for the notification of the arrival of the means of transport, the presentation of goods to customs, and/or the temporary storage declarations. Therefore, in this report, a distinction between air transport and other modes of transport is provided. The other modes of transport cover maritime transport or inland waterways, road, and rail transport.

The development activities related to this project are a national matter, with processes and data requirements for the external domain to be defined and agreed at the EU level. In this light, the systems were planned to be in operation by 31 December 2022, as defined in the UCC basic Regulation. However, several Member States requested a derogation as stated in Article 6(4) of the UCC, addressing a formal request, of a temporary nature, stating a scope and clear justification. On 1 February 2023, the Commission adopted Implementing Decisions granting derogations to certain Member States for AN, PN, and TS, extending the previously stated deadlines to 31 December 2023 for air transport and 29 February 2024 for other modes of transport.

3.1.1 Summary of Responses

Notification of Arrival (AN)

Summary from the Member States:

The project is closely interlinked with other projects such as NIS and ICS2. This is often reported by the Member States as the reason for assessing the project as medium or high risk.

The risk-causing factors of delay recurrently identified by Member States encompass the interdependencies between core and supporting systems, amplified by the upgrades of supporting systems, delays in public procurement procedures, limitations in the contractor's capacity, and EOs' readiness. In addition to the inherent complexity of the project, other contributing factors include resource constraints, parallel development of other customs systems, and prioritisation of export and transit projects.

The Member States reported the implementation of measures to mitigate deployment delays. Some examples include allocating additional resources to the project, strengthening coordination with contractors, reinforcing assistance to EOs, and/or implementing an Agile methodology to reduce the development timeframe.

The above summary also applies to PN and TS.

At the time of writing, AT, BE, BG, CZ, DE, DK, EE, ES, FI, FR, HU, IE, LT, LU, LV, NL, PL, SE, SI, and SK indicated that the AN system was deployed for all modes of transport. GR, HR, and IT deployed air transport, while for maritime transport: GR and HR aim to deploy within the deadline, while IT plans to deploy beyond the deadline. From the remaining Member States, CY, MT, PT, and RO indicated the deployment for both air and maritime transport as delayed beyond the deadline. Additionally, PT submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of AN beyond the deadline.

Important remark:

Several Member States submitted a written notification to DG TAXUD, asking for derogation under Article 6(4) of the UCC, concerning the delay of AN beyond the deadline of 31 December 2022. The derogation requests from the Member States were assessed by the Commission services in terms of the justifications provided for the specific situations of the Member States requesting it and in view of a set of common assessment criteria.

In this light, the Commission adopted an Implementing Decision (EU) 2023/235[22] on 1 February 2023, granting a derogation to AT, BE, BG, CY, CZ, DK, EE, ES, FR, GR, HR, HU, LU, MT, NL, PL, PT, RO, SE, SI, and SK for AN provided for in Article 133 of the UCC. The derogation applied from 1 January 2023 until the deployment of the AN system, but not later than 31 December 2023, in respect of goods entering the customs territory of the Union by air, and 29 February 2024, in respect of goods entering the customs territory of the Union by maritime transport or inland waterways, whichever date is sooner. This differentiation by transport mode aligned with ICS2-R2 and the date specified in the UCC WP 2023 for ICS2-R3, respectively, as the projects are closely linked[23].

Detailed Responses[24]:

Table 10 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	N/A	AT reported that the AN system has been operational for air transport since 01/07/2023.
BE		BE informed that the AN system was deployed on 30/06/2023 for air transport and on 03/06/2024 for maritime transport.
BG	Low	BG shared that the AN system was deployed on 01/03/2023 for air transport and for maritime transport on 03/06/2024, in line with ICS2-R3. BG used an Agile and iterative approach for the development of the system by implementing two technological frameworks: The Open Group Architecture Framework (TOGAF) / Adaptive Development Methodology (ADM) and the Rational Unified Process (RUP).
CY	High	CY assessed a high risk related with the timely delivery of the project; therefore, the project is being delayed beyond the deployment deadline and planned for 30/10/2024. The delays are attributed primarily to procurement issues and the complex interdependencies among core and supporting systems, including replacement or upgrades to TARIFF, Quota Management (QUOTA), Manifest, Accounting, Customs and Tax Warehouses Systems, and the National Registration and Representation TP. Additionally, coordination between contractors and lack of EOs readiness has caused further delays. To mitigate the delays, CY shared that it has implemented corrective project management measures, added additional resources, and strengthened support for EOs, which have improved the project progress. CY reported that the Graphical User Interface (GUI) has been in production since December 2023, but due to the EOs' lack of readiness and limited Business to Government (B2G) service availability, an onboarding window was established.

[22] 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 Notification of Arrival of a sea-going vessel or of an aircraft (OJ L 32, 3.2.2023, p. 220-222).

[23] Considering the link with ICS2-R3 for maritime transport, the Member States that were granted a derogation have the possibility to deploy the system until 03/06/2024.

[24] Fields marked in grey mean no information was provided.

MS	Risk Level	Additional Comments
CZ	N/A	CZ informed that the AN system for both air and maritime transport was deployed on 05/12/2023.
DE	N/A	DE shared that the AN system was deployed and will be covered by the ICS2 system. Therefore, the EOs will follow the ICS2-R2 and ICS2-R3 planning, especially in relation to the Shared Trader Interface.
DK	Low	DK reported that the AN system, which will support the ICS2-R3 onboarding plan (maritime, road, and rail), was deployed on 06/11/2023 for air transport and on 25/05/2024 for maritime transport. Additionally, DK shared it has been using an Agile approach.
EE	N/A	AN was deployed on 01/10/2023 for air transport and on 03/06/2024 for maritime transport.
ES	Low	ES reported that the AN system for air transport was deployed on 01/03/2023 and for maritime transport on 03/06/2024 using an Agile development approach.
FI	N/A	FI shared that the AN system was deployed in Q1 2023 for air transport and in Q2 2024 for maritime transport.
FR	N/A	FR informed that the AN system for air transport was deployed on 30/06/2023 and for maritime on 03/06/2024.
GR	Low	GR reported that the AN system was deployed for air transport in Q4 2023 and the deployment for maritime transport is planned for Q2 2024. Additionally, GR informed that this project was included in the development of the national system for ICS2-R2 and that it is using and Agile approach.
HR		HR reported that the AN system was deployed on 01/07/2023 for air transport and plans to deploy the maritime transport on 03/06/2024.
HU	N/A	HU informed that the AN system for all modes of transport was deployed on 02/04/2024.
IE	Medium	IE shared that the AN system was deployed on 01/07/2023 for air transport and on 03/06/2024 for maritime transport. Additionally, it plans to submit AN with ICS2 CR for Roll-on/Roll-off (RoRo) traffic by the end of 2024. Consequently, IE indicated a medium risk level for the project delivery since effective communication and changes to national requirements for RoRo traffic are needed to integrate the system with ICS2 CR.
IT	Medium	IT reported that the AN system was deployed on 13/12/2022 for air transport, and the deployment of maritime transport is scheduled for 03/06/2024, together with the release of ICS2-R3[25]. IT assessed a medium risk for the timely completion of the project, attributing this to the need to tailor the IT system to the specific requirements of each mode of transport. IT shared it has updated its National Planning based on the revised UCC WP.
LT	N/A	LT shared that the AN system for air transport was deployed on 01/03/2023 and for maritime transport on 03/06/2024.
LU		LU informed that the AN system was deployed on 01/03/2023 for air transport.
LV	N/A	LV reported that the AN system was deployed on 24/09/2017 for air transport and on 01/03/2023 for maritime transport.

[25] The information shared by IT in the survey has been updated based on a bilateral meeting between IT and DG TAXUD held on 06/05/2024.

MS	Risk Level	Additional Comments
MT	Low	MT informed that the deployment of the AN system is delayed beyond the UCC WP deadline due to delays in recreating the environments where the system can be implemented. MT has undertaken discussions with the Malta Information Technology Agency (MITA) and the supplier to resolve this issue and mitigate the delay. This resulted in continuous communication with all stakeholders and efforts to have the necessary environment in place soon. In addition, MT adopted an iterative approach encompassing configurations, User Acceptance Testing (UAT), training, and migration. Overall, MT noted that the supplier provided technical specifications, and it anticipates going live in January 2025 for all modes of transport[26].
NL	Low	NL shared that the AN system was deployed on 30/06/2023 for air transport and on 27/05/2024 for maritime transport. The AN data is received through the Shared Trader Interface and CR, while National Export System (NES) handles the processing of this information. To develop NES, NL is using an Agile approach with planned three-month increments focused on developing the features that provide the most business value.
PL	High	PL shared that the AN system was deployed on 01/07/2023 for air transport and 03/06/2024 for maritime transport. PL clarified that the AN system is implemented in ICS2 and integrated in the import system. The delays in the import system consequently postponed the implementation of the project. PL's import system is an extensive platform that manages nearly all customs procedures, including the AN process. The lack of experienced experts, primarily due to retirements, resulted in the delayed publication of technical and functional specifications. PL used the system that was in operations to uphold operational continuity and ensure compliance with the data scope outlined in the UCC requirements.
PT	High	PT assessed the project as being delayed beyond the UCC WP deadline. The primary reasons for the delay were detailed in PT's derogation request in accordance with Article 6(4) of the UCC, submitted on 04/12/2023. Besides, the project's difficulty and risk increased due to (a) the implementation of a new national system requiring integration between airport and port authorities; (b) the intricate interdependencies of various national and EU systems; and (c) the development halt from mid-2023 to the end of 2023 due to procurement and tendering difficulties, particularly in the renewal of the supplier's contracts. To mitigate the abovementioned delays, an Agile development approach will be implemented to streamline the implementation timeframe. PT noted that despite the delay in the implementation of the project, interdependence with ICS2 is guaranteed as the arrival notification is processed electronically in the old system and is duly sent to the common repository. Furthermore, the National Planning was revised to include updates to the conformance testing period with the EOs, and adjustments to the deployment date for all modes of transport, now set on 28/10/2024.
RO		RO informed that the AN system plans to be deployed on 01/05/2024 for air transport and on 16/12/2024 for maritime transport.
SE	Low	SE indicated the use of the central ICS2 system for AN and anticipates that all EOs will be operational as scheduled. SE conveyed via its National Planning that the AN system was deployed for air transport on 01/03/2023 and for maritime transport on 03/06/2024.

[26] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.

MS	Risk Level	Additional Comments
SI	N/A	SI shared that the AN system for air transport has been operational since 01/03/2023 and for the maritime transport since 02/06/2024.
SK	N/A	SK reported that the AN system was deployed on 01/03/2023 for air transport. For other modes of transport, SK will use the central ICS2 CR system.

Table 10: Detailed responses from Member States – AN

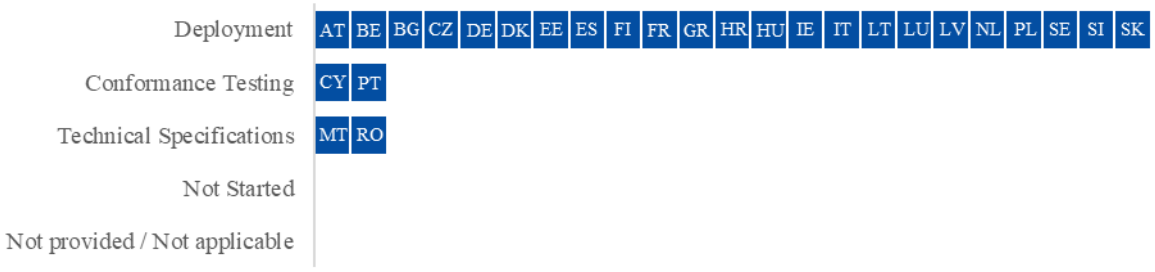


Figure 10[27] provides the progress reported by the Member States through their national project plans, along with the status of the project.

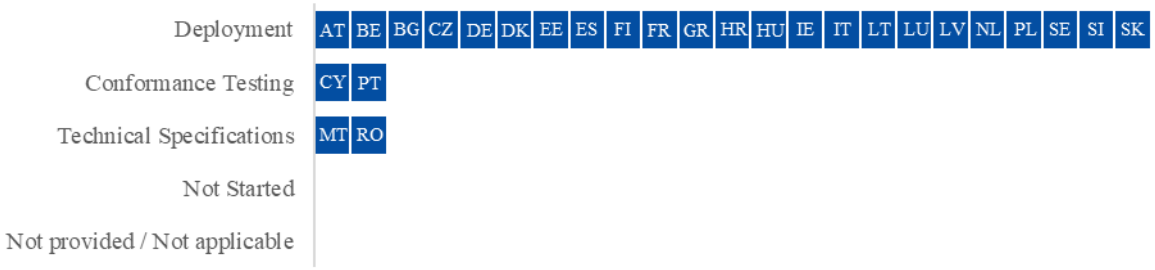


Figure 10: Project progress and status per milestone – AN

[27] The progress shown in the figure considers both the air and maritime transport or inland waterways. Additionally, 'Deployment' encompasses both deployment and operations milestones.

Presentation Notification (PN)

Summary from the Member States:

Please see also the summary from AN.

For the PN system, Member States were requested to comply with the requirements of the new Annex B of the Commission Delegated Regulation (EU) 2021/234 to the common data requirements for declarations, notifications, and proof of the customs status of union goods provided for in Article 2(2) of the Commission Delegated Regulation (EU) 2021/234.

At the time of writing, AT, BE, BG, CZ, DE, DK, EE, ES, FI, FR, HR, HU, IE, LT, LU, LV, NL, SE, and SI indicated the system as deployed for all modes of transport. GR, IT, and SK deployed air transport, while for the other modes of transport: GR plans to deploy within the deadline, while IT and SK will extend beyond. From the remaining Member States, CY, MT, PL, PT, and RO indicated the project being delayed beyond the deployment deadline for all modes of transport. Additionally, PT and SK submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of PN beyond the deadline.

Important remark:

Several Member States submitted a written notification to DG TAXUD, asking for derogation under Article 6(4) of the UCC, considering the delay of PN beyond the deadline of 31 December 2022. The derogation requests from the Member States were assessed by the Commission services in terms of the justifications provided for the specific situations of the Member States requesting it and in view of a set of common assessment criteria.

In this light, the Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/234[28] granting a derogation to AT, BE, CY, CZ, DK, EE, ES, FR, GR, HR, HU, LU, MT, NL, PL, PT, RO, SE, SI, and SK for the PN system provided for in Article 133 of the UCC. The derogation applied from 1 January 2023 until the deployment of the PN system, but not later than 31 December 2023, in respect of goods entering the customs territory of the Union by air and 29 February 2024, in respect of goods entering the customs territory of the Union by maritime transport, inland waterways, road and rail transport, whichever date is sooner. This differentiation by transport mode aligned with ICS2-R2 and the date specified in the UCC WP 2023 for ICS2-R3, respectively, as the projects are closely linked[29].

Detailed Responses:

Table 11 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	N/A	AT informed that the PN system was deployed on 01/06/2023.
BE	Low	BE shared that the PN system was deployed on 05/07/2023 for all modes of transport, and it is aiming the enter operations for other modes of transport on 31/12/2024. The delay is primarily due to dependencies on other projects such as ICS2-R3 and PoUS, compounded by a shortage of critical resources including business analysts and IT developers. To mitigate the delay, BE has

[28] 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).

[29] Considering the link with ICS2-R3 for maritime transport, inland waterways, road and rail transport, the Member States that were granted a derogation have the possibility to deploy the system until 03/06/2024.

MS	Risk Level	Additional Comments
		redistributed IT resources to prioritise critical needs in the short term. BE informed that the Minimum Viable Products (MVPs) with core functionalities for PN and TS are currently in production and specific functionalities for maritime and other modes of transport are still being developed. In addition, BE is using an Agile framework for the system's development.
BG	N/A	BG reported that the PN system was deployed on 10/11/2023 for all modes of transport, and that the system is part of the NIS upgrade.
CY	High	Same response as for AN.
CZ	N/A	CZ informed that the PN system for all modes of transport was deployed on 05/12/2023.
DE	N/A	DE shared that the PN system was deployed on 06/03/2021 and has been integrated as part of NES of its national IT system 'Automated Customs Tariff and Local Processing Application System' (ATLAS) (Release 9.1).
DK	Low	DK informed that the PN system was deployed on 06/11/2023 for air transport and on 25/05/2024 for the other modes of transport. DK is conducting meetings with the EOs, a measure intended to ensure that the import flow, as well as the Safety and Security risk analysis, remain fully operational throughout 2024. In addition, DK shared that used an Agile approach for the project development.
EE	N/A	EE shared that the PN system was deployed on 15/03/2021 for all modes of transport.
ES	Low	ES reported that the PN system was deployed on 01/01/2024 for air transport and on 01/03/2024 for other modes of transport, with the EOs migrating to the new system. ES shared that it used an Agile development approach.
FI	N/A	FI shared that the PN system was deployed in Q1 2021 for air transport and for other modes of transport in Q2 2024.
FR		FR informed that the PN system was deployed on 06/03/2024 for air transport and on 03/06/2024 for other modes of transport.
GR	Low	GR informed that the PN system for air transport was deployed in Q4 2023 and plans to deploy for other modes of transport in Q2 2024. The PN functionality was incorporated in the national implementation of ICS2-R2 and ICS2-R3. In addition, GR is using and Agile approach for the project development.
HR		HR reported that the PN system was deployed on 01/03/2023.
HU	N/A	Same response as for AN.
IE	Medium	IE shared that the project was deployed on 23/11/2020 for all modes of transport and plans to integrate the PN system with ICS2 CR for RoRo traffic by the end of 2024. Consequently, IE indicated a medium risk level for the delivery of the system since the integration with ICS2 CR requires changes to national systems.
IT	Medium	Same response as for AN.
LT	N/A	LT shared that the PN system was deployed on 28/02/2023 for all modes of transport.
LU		LU reported that the PN system was deployed on 10/01/2023 for air transport.

MS	Risk Level	Additional Comments
LV	N/A	LV informed that the PN system for all modes of transport was deployed on 24/09/2017 and updated in 2022[30].
MT	Low	Same response as for AN.
NL	Low	NL informed that the PN system was deployed on 01/12/2023 for air transport and on 27/05/2024 for other modes of transport. NL used an Agile approach, with three-month increments to develop features that offer the most business value.
PL	High	PL shared that the project is delayed beyond the defined deployment deadline and aims to deploy the PN system on 20/10/2024. PL highlighted the substantial number of connections and interfaces of the PN system with other customs systems. In addition, PL noted that delays in its import system have contributed to the postponement of the PN system implementation. PL's import system is an extensive platform that manages nearly all customs procedures, including the PN process. The lack of experienced experts, primarily due to retirements, resulted in the delayed publication of technical and functional specifications. PL aims to promptly deploy and incorporate the UCC requirements into its system. Meanwhile, it plans to use the currently operational PN system, a measure intended to uphold operational continuity and ensure compliance with the data scope outlined in the UCC requirements.
PT	High	Same response as for AN.
RO		RO informed that the PN system plans to be deployed on 30/09/2024 for all modes of transport.
SE	Medium	SE reported that the system was deployed on 27/09/2023 for air transport and on 01/03/2024 for other modes of transports, aiming to enter operations for other modes of transport on 15/08/2025. The delay concerns maritime traffic due to the dependency with the European Maritime Single Window (EMSW) deployment. SE shared its intention to use the current data filing system via the Maritime National Single Window (MNSW) until the EMSW is deployed in August 2025. As PN should pertain to the entry summary declaration, SE needs to add several data elements to the current data filing system in the MNSW starting from 03/06/2024. This approach aims to minimise the burden on trade and prevent the need for SE to change procedures and filing systems twice within a short timeframe. To address the delay, SE has allocated additional resources to the project and intensified dialogue with the EOs to ensure their timely migration. In addition, SE shared that is analysing the consequences for the customs formalities since the deployment of the MNSW will be delayed until after the 15/08/2025.
SI	N/A	SI shared that the PN system for air transport was deployed on 01/03/2024 and for other modes of transport on 29/02/2024.

[30] The information shared by LV in the survey has been updated based on a bilateral meeting between LV and DG TAXUD held on 18/04/2024.

MS	Risk Level	Additional Comments
SK	High	SK informed that the project was deployed on 01/10/2023 for air transport and aims to deploy the other modes of transport on 02/06/2025. As a result, SK assessed a high risk of delay to the PN system estimating the other modes of transport deployment beyond the deployment deadline. The elevated risk is due to dependencies on the delays in NIS and CCI. In response, SK has submitted a derogation request. By the end of 2024, SK plans to finalise contractual tasks, develop updated specifications for EOs, and initiate the conformance testing activities.

Table 11: Detailed responses from Member States – PN

Figure 11[31] provides the progress reported by the Member States through their national project plans, along with the status of the project.

Figure 11: Project progress and status per milestone – PN

[31] The progress shown in the figure considers both the air and other modes transport. Additionally, 'Deployment' encompasses both deployment and operations milestones.

Temporary Storage (TS)

Summary from the Member States:

Please see also the summary from AN.

For the TS system, Member States were requested to comply with the requirements of the new Annex B of the Commission Delegated Regulation (EU) 2021/234.

At the time of writing, BE, BG, CZ, DE, EE, ES, FI, FR, HR, HU, IE, LT, LU, LV, NL, and SI indicated the system as deployed for all modes of transport. IT deployed air transport, while for other modes of transport will extend beyond. From the remaining Member States, AT, CY, DK, GR, MT, PL, PT, RO, SE, and SK indicated the project delayed beyond the deployment deadline for all modes of transport. Additionally, PT and SK submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of TS beyond the deadline.

Important remark:

Several Member States submitted a written notification to DG TAXUD, asking for derogation under Article 6(4) of the UCC, considering the delay of TS beyond the deadline of 31 December 2022. The derogation requests from the Member States were assessed by the Commission services in terms of the justifications provided for the specific situations of the Member States requesting it and in view of a set of common assessment criteria.

In this light, the Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/236[32] granting a derogation to AT, BE, CY, CZ, DK, EE, ES, FR, GR, HR, HU, LT, LU, MT, NL, PL, PT, RO, SE, SI, and SK for the TS system referred to in Article 145 of the UCC. The derogation applied from 1 January 2023 until the deployment of the TS system, but not later than 31 December 2023, in respect of goods entering the customs territory of the Union by air, and 29 February 2024, in respect of goods entering the customs territory of the Union by maritime transport or inland waterways, road or rail transport, whichever date is sooner. This differentiation by transport mode aligned with ICS2-R2 and the date specified in the UCC WP 2023 for ICS2-R3, respectively, as the projects are closely linked[33].

Detailed Responses:

Table 12 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT reported a delay in the TS system beyond the UCC WP deadline and attributed a medium risk to the timely delivery of the project. The primary cause of delay was the need to re-initiate the tender procedure, which has now been completed. AT informed that communications with the Commission are ongoing to address the risks. TS is planned to go into operations alongside CCI-P1 & CCI-P2 on 02/06/2025. Additionally, AT shared that is using an Agile approach tailored by the software provider.
BE	Low	BE shared that the TS system was deployed on 29/11/2023 for all modes of transport, aiming the enter operations on 26/07/2024 for air transport and on 01/10/2024 for other modes of transport. The delay is primarily due to

[32] 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).
[33] Considering the link with ICS2-R3 for maritime transport, inland waterways, road and rail transport, the Member States that were granted a derogation have the possibility to deploy the system until 03/06/2024.

MS	Risk Level	Additional Comments
		dependencies on other projects such as ICS2-R3 and PoUS, compounded by a shortage of critical resources including business analysts and IT developers. To mitigate the delay, BE has redistributed IT resources to prioritise critical needs in the short term. BE informed that the MVPs with core functionalities for PN and TS are currently in production and specific functionalities for maritime and other modes of transport are still being developed. In addition, BE is using an Agile framework for the system's development.
BG	N/A	Same response as for PN.
CY	High	Same response as for AN.
CZ	N/A	Same response as for PN.
DE	N/A	DE reported TS was deployed on 06/03/2021 and has been integrated as part of NES of its national IT system ATLAS (Release 9.1). Additionally, DE shared that the data model is not completely in line with the European Union Customs Data Model (EUCDM) (Functional Message Structure [FMS]) and will be updated following the approach of CCI and NIS, which are the basis for the new and modernised import application.
DK	High	DK indicated a delay beyond the anticipated deployment deadline and assessed a high level of risk to the timely delivery of the system due to its prioritisation of export and transit projects over the import systems. Mitigation efforts have been undertaken with the supplier, however, complexity in the development and testing phases have been a challenge. DK aims to deploy the TS system for all modes of transport on 08/03/2025 and has adopted Agile concepts throughout its development.
EE	N/A	EE reported that the TS system was deployed on 01/07/2021 for air transport and on 01/10/2023 for other modes of transport.
ES	Low	Same response as for PN.
FI	N/A	FI shared that the TS system was deployed in Q4 2022 for air transport and for other modes of transport in Q2 2024.
FR	N/A	FR informed that the TS system was deployed for all modes of transport on 06/03/2024.
GR	High	GR reported a high risk associated to the timely delivery of the project and noted that the deployment of the TS system will be in Q2 2025, thus beyond the legal deadline. This is due to delays in procurement contracts for all UCC and MASP projects as well as difficulties with the tendering procedure. GR indicated that it is prioritising other trans-European system projects over TS because its existing national system adequately meets the TS declaration requirements, despite not being based on the EUCDM. Furthermore, GR aims to resolve the tender procedure and secure a contractor by the end of 2024 and is using an Agile approach for its system development.
HR	N/A	HR reported that the TS system for all modes of transport was deployed on 17/04/2023. Additionally, HR shared that it has implemented a set of G3 and G4 declarations in accordance with customs legislation.
HU	N/A	Same response as for AN.
IE	N/A	IE indicated that the TS system was deployed on 23/11/2020 for all modes of transport.

MS	Risk Level	Additional Comments
IT	Medium	Same response as for AN.
LT	N/A	LT reported that the TS system was deployed for all modes of transport on 31/10/2023.
LU		LU shared that the TS system has been deployed for all modes of transport since 10/01/2023.
LV	N/A	Same response as for PN.
MT	Low	Same response as for AN.
NL	Low	Same response as for PN.
PL	High	Same response as for PN.
PT	High	PT assessed the project as being delayed beyond the UCC WP deadline. The primary reasons for the delay were detailed in PT's derogation request in accordance with Article 6(4) of the UCC, submitted on 04/12/2023. Besides, the project's difficulty and risk increased due to (a) the implementation of a new national system requiring integration between airport and port authorities; (b) the intricate interdependencies of various national and EU systems; and (c) the development halt from mid-2023 to the end of 2023 due to procurement and tendering difficulties, particularly in the renewal of the supplier's contracts. To mitigate the abovementioned delays, an Agile development approach will be implemented to streamline the implementation timeframe. PT noted that despite the delay in the implementation of the project, interdependence with ICS2 is guaranteed as the arrival notification is processed electronically in the old system and is duly sent to the common repository. Furthermore, the National Planning was revised to include updates to the conformance testing period with the EOs, and adjustments to the deployment date, now set on 28/10/2024. At the moment of writing, PT shared that it is expected that some functionalities may be implemented in phases after the start date of operations, namely the authorisation to move goods in temporary storage between different temporary storage facilities (column G5).
RO		RO informed that the TS system plans to be deployed on 31/12/2024 for all modes of transport.
SE	Medium	SE reported that the system aims to be deployed on 01/10/2024 for air transport and on 15/08/2025 for other modes of transports. The delay is due to its dependency with the EMSW deployment. SE shared that several projects are being developed simultaneously, alongside the necessity to change its IT platform, which may impact the project's development. SE shared its intention to use the current data filing system via the MNSW until the EMSW is deployed in August 2025. This approach aims to minimise the burden on trade and avoid the necessity for SE to alter procedures and filing systems twice within a short timeframe. To address the delay, SE has allocated additional resources to the project and intensified dialogue with the EOs to ensure their timely migration. The expected outcome of these measures is the delivery of the project according to the national plan provided. Overall, SE anticipates having all EOs operational except for maritime traffic by 31/12/2024 and the

MS	Risk Level	Additional Comments
		deployment for maritime transport by August 2025[34]. In addition, SE shared that it is analysing the consequences for the customs formalities since the deployment of the MNSW will be delayed until after the 15/08/2025.
SI	N/A	SI shared that the TS system for all modes of transport was deployed on 01/03/2024.
SK	High	SK assessed a high risk of delay to the TS system planning its deployment beyond the deployment deadline on 02/06/2025. The elevated risk is due to dependencies on the delays in NIS and CCI. In response, SK has submitted a derogation request. By the end of 2024, SK plans to finalise contractual tasks, develop updated specifications for EOs and initiate the conformance testing activities.

Table 12: Detailed responses from Member States – TS

Figure 12[35] provides the progress reported by the Member States through their national project plans, along with the status of the project.

Figure 12: Project progress and status per milestone – TS

[34] The information shared by SE in the survey has been updated based on a bilateral meeting between SE and DG TAXUD held on 27/03/2024.
[35] The progress shown in the figure considers both the air and other modes transport. Additionally, 'Deployment' encompasses both deployment and operations milestones.

3.1.2 Overview of Project Progress

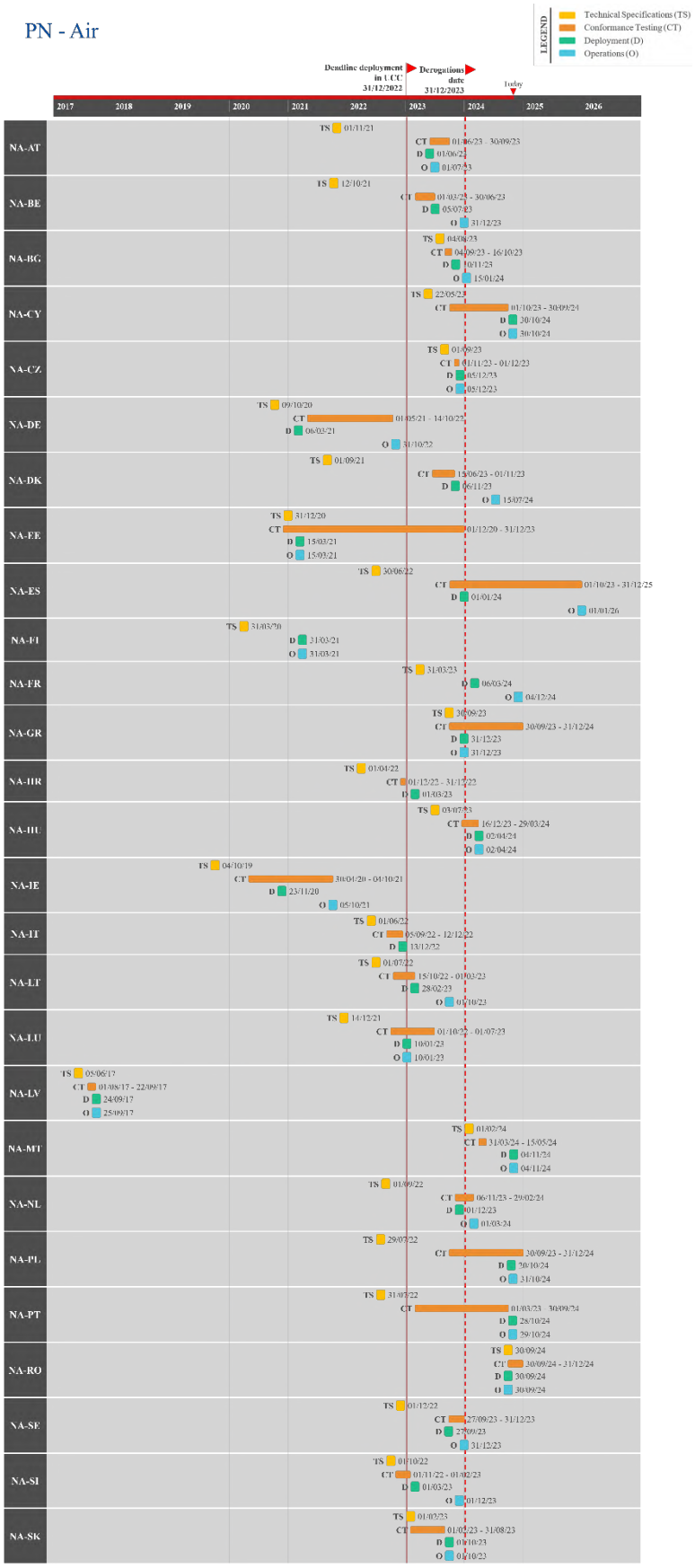


Figure 13,

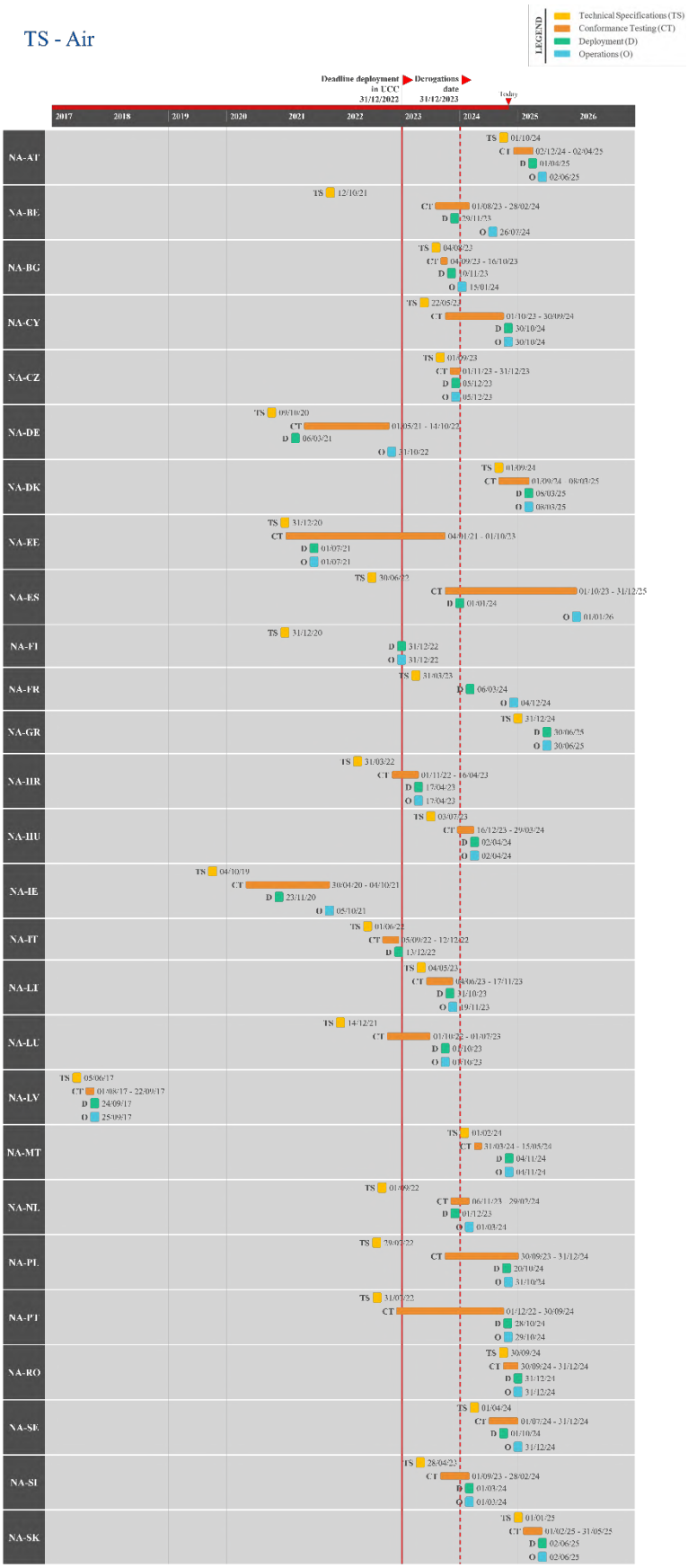


Figure *15*, and

Figure 17 for the air transport and

AN - Other

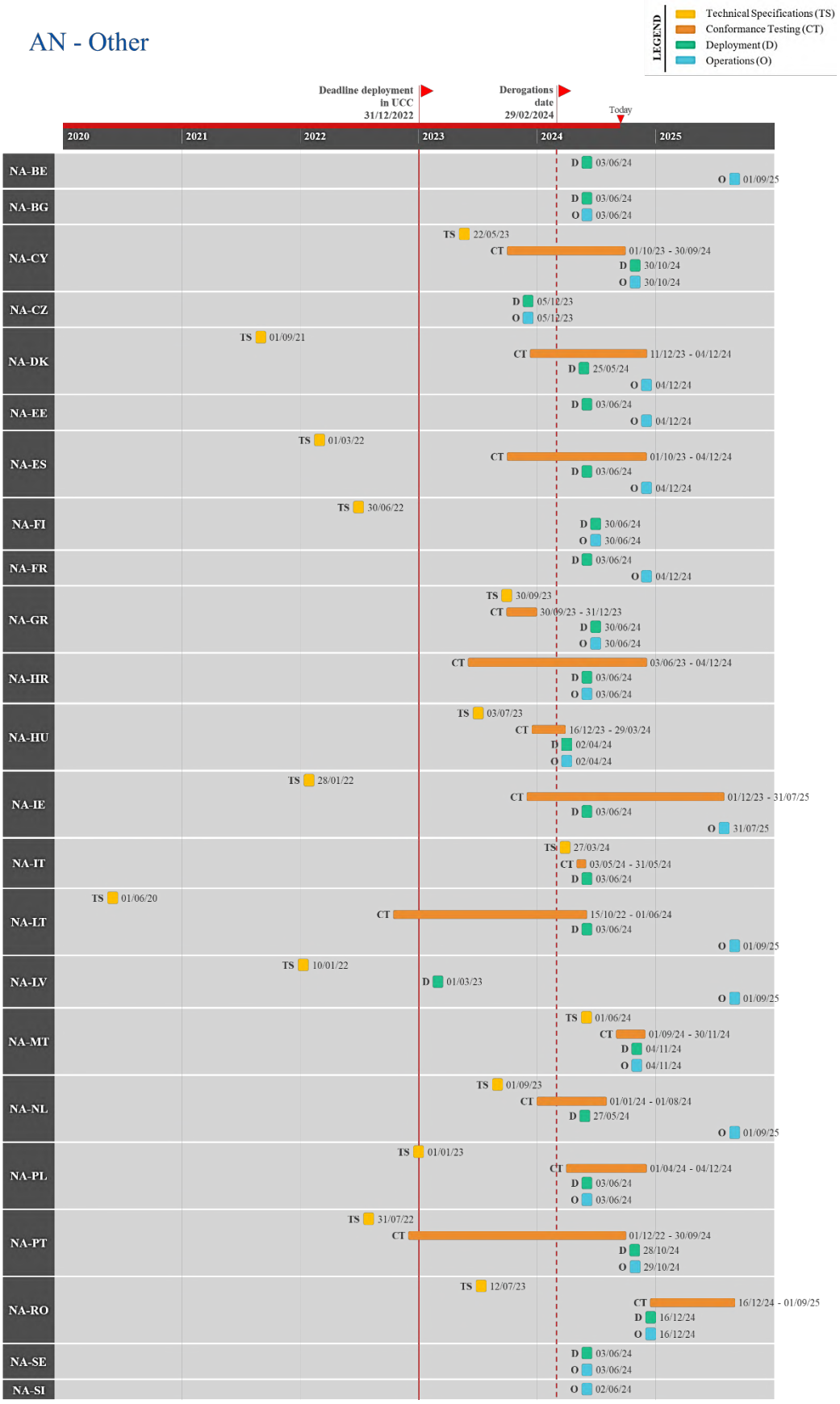


Figure *14*, Figure 16, and Figure 18The specific dates of each milestone can be found in

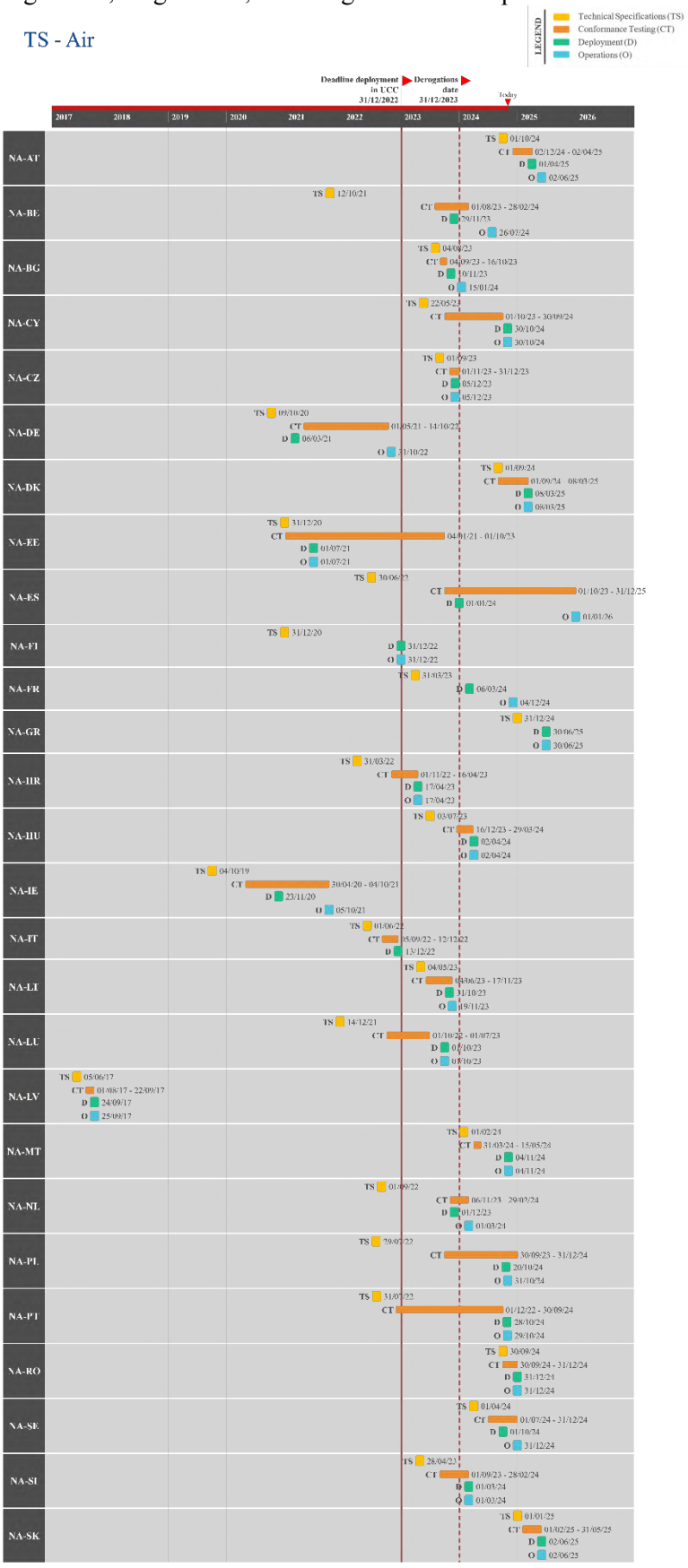


Figure *17* for air transport and Figure 18 for other modes of transport.

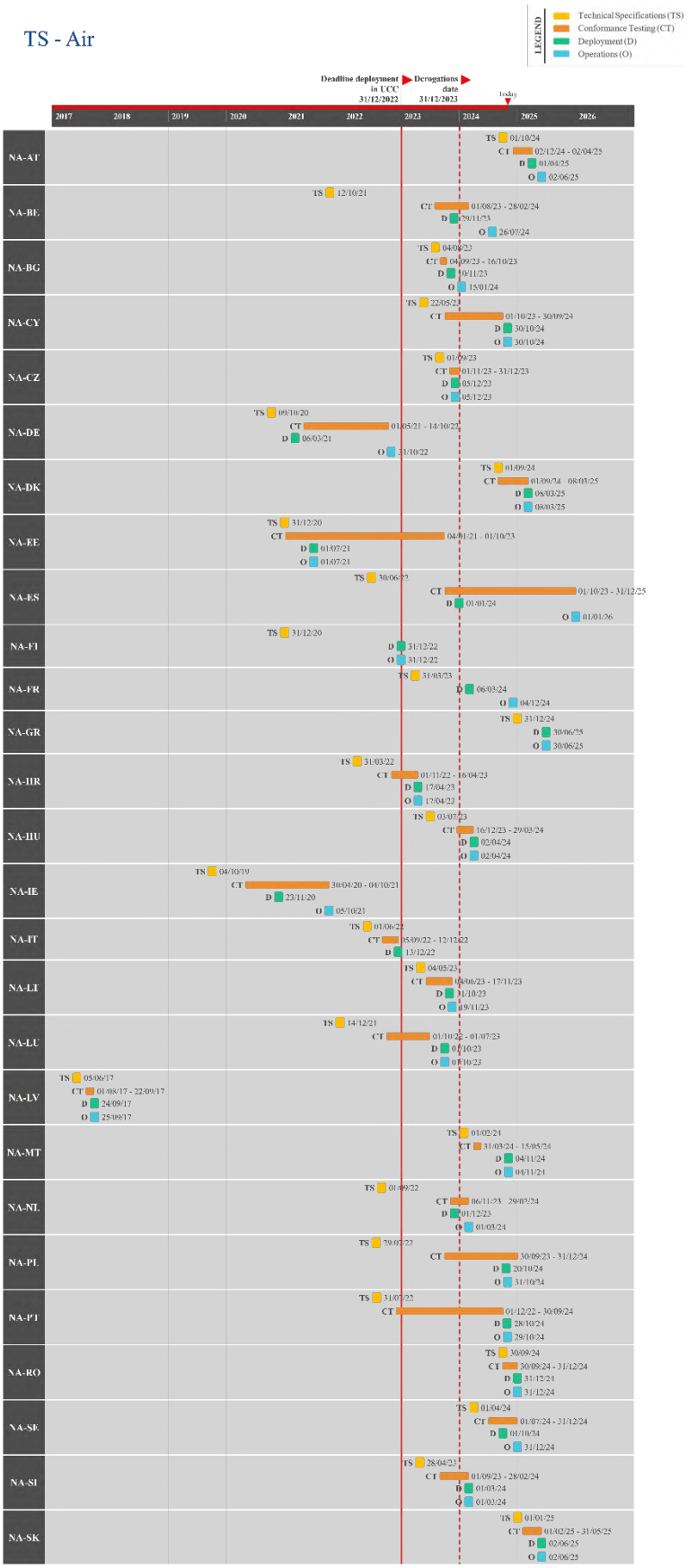


Figure 17: Actual/Planned dates per milestone – TS – Air transport

TS - Other

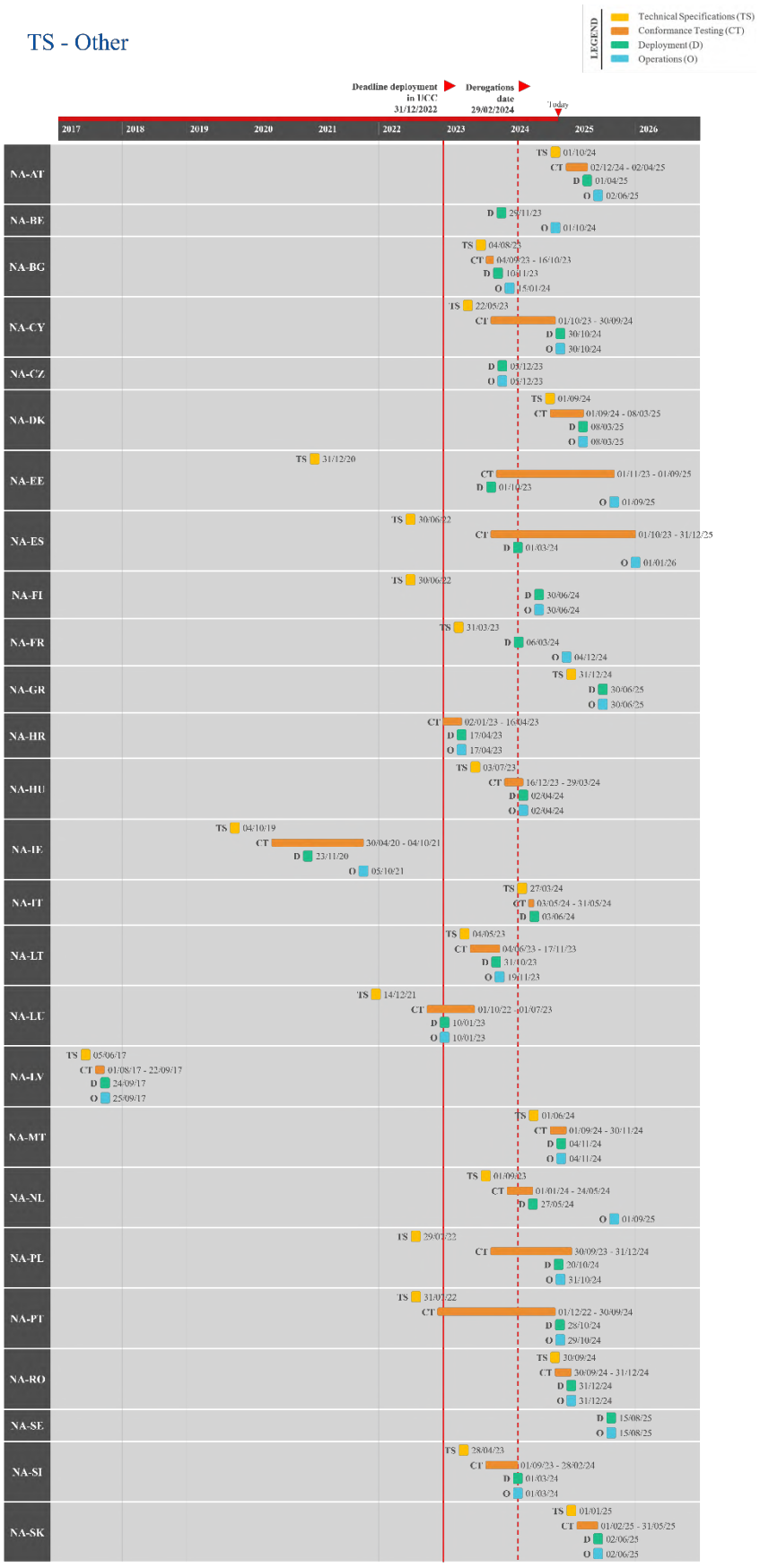

LEGEND
Technical Specifications (TS)
Conformance Testing (CT)
Deployment (D)
Operations (O)
Deadline deployment in IOCC 31/12/2022
Derogations date 29/02/2024
Today
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
NA-AT
TS 01/10/24
CT 02/12/24 - 02/04/25
D 01/04/25
O 02/06/25
NA-BE
D 29/11/23
O 01/10/24
NA-BG
TS 04/08/23
CT 04/09/23 - 16/10/23
D 16/11/23
O 15/01/24
NA-CY
TS 22/05/23
CT 01/10/23 - 30/09/24
D 30/10/24
O 30/10/24
NA-CZ
D 03/12/23
O 03/12/23
NA-DK
TS 01/09/24
CT 01/09/24 - 08/03/25
D 08/03/25
O 08/03/25
NA-EE
TS 31/12/20
CT 01/11/23 - 01/09/25
D 01/11/23
O 01/09/25
NA-ES
TS 30/06/22
CT 01/10/23 - 31/12/25
D 01/03/24
O 01/01/26
NA-FI
TS 30/06/22
D 30/06/24
O 30/06/24
NA-FR
TS 31/03/23
D 06/03/24
O 04/12/24
NA-GR
TS 31/12/24
D 30/06/25
O 30/06/25
NA-HR
CT 02/01/23 - 16/04/23
D 17/04/23
O 17/04/23
NA-HU
TS 03/07/23
CT 16/12/23 - 29/03/24
D 02/04/24
O 02/04/24
NA-IE
TS 04/10/19
CT 30/04/20 - 04/10/21
D 23/11/20
O 05/10/21
NA-IT
TS 27/03/24
CT 03/05/24 - 31/05/24
D 03/06/24
NA-LT
TS 04/05/23
CT 04/06/23 - 17/11/23
D 31/10/23
O 19/11/23
NA-LU
TS 14/12/21
CT 01/10/22 - 01/07/23
D 10/01/23
O 10/01/23
NA-LV
TS 05/06/17
CT 01/08/17 - 22/09/17
D 24/09/17
O 25/09/17
NA-MT
TS 01/06/24
CT 01/09/24 - 30/11/24
D 04/11/24
O 04/11/24
NA-NL
TS 01/09/23
CT 01/01/24 - 24/05/24
D 27/05/24
O 01/09/25
NA-PL
TS 29/07/22
CT 30/09/23 - 31/12/24
D 20/10/24
O 31/10/24
NA-PT
TS 31/07/22
CT 01/12/22 - 30/09/24
D 28/10/24
O 29/10/24
NA-RO
TS 30/09/24
CT 30/09/24 - 31/12/24
D 31/12/24
O 31/12/24
NA-SE
D 15/08/25
O 15/08/25
NA-SI
TS 28/04/23
CT 01/09/23 - 28/02/24
D 01/03/24
O 01/03/24
NA-SK
TS 01/01/25
CT 01/02/25 - 31/05/25
D 02/06/25
O 02/06/25

Figure 18 for other modes of transport highlight any known divergences in the Member States' National Planning compared to the dates set in the UCC and/or the granted derogation deadline[36] [37] [38] as well as the specific dates for each milestone. The dates reflected in the figures below indicate the full implementation of the project. Some Member States decided to deliver the system in several iterations or releases, linked to the ICS2 Releases.

Concerning the implementation of Notification of Arrival (**AN) – Air transport**, the following Member States have a planned/actual deployment date that is later than the deadline set by the UCC and/or the granted derogation[39]: CY, FI, HU, IE, LT, MT, PT, and RO. In addition, DE did not provide information through its National Planning on the deployment date.

Regarding the implementation of Notification of Arrival **(AN) – Other modes of transport**, the following Member States have a planned/actual deployment date that is later than the deadline set by the UCC and/or the granted derogation: CY, FI, IE, IT, LT, LV, MT, PT, and RO. In addition, DE and LU did not provide information through their National Planning on the deployment date.

[36] The Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/235, granting a derogation to AT, BE, BG, CY, CZ, DK, EE, ES, FR, GR, HU, HR, LU, MT, NL, PL, PT, RO, SE, SI, and SK from 01/01/2023 until the deployment of the AN system, but not later than 31/12/2023, for Air transport and 29/02/2024 for maritime transport or inland waterways, whichever date is sooner. Additionally, considering the link with ICS2-R3 for maritime transport, the Member States that were granted a derogation have the possibility to deploy the system until 03/06/2024.

[37] The Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/234, granting a derogation to AT, BE, CY, CZ, DK, EE, ES, FR, GR, HU, HR, LU, MT, NL, PL, PT, RO, SE, SI, and SK from 01/01/2023 until the deployment of the PN system, but not later than 31/12/2023, for Air transport and 29/02/2024 for maritime transport, inland waterways, road or rail transport, whichever date is sooner. Additionally, considering the link with ICS2-R3 for maritime transport, inland waterways, road or rail transport, the Member States that were granted a derogation have the possibility to deploy the system until 03/06/2024.

[38] The Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/236, granting a derogation to AT, BE, CY, CZ, DK, EE, ES, FR, GR, HU, HR, LT, LU, MT, NL, PL, PT, RO, SE, SI, and SK from 01/01/2023 until the deployment of the TS system, but not later than 31/12/2023, for Air transport and 29/02/2024 for maritime transport, inland waterways, road or rail transport, whichever date is sooner. Additionally, considering the link with ICS2-R3 for maritime transport, inland waterways, road or rail transport, the Member States that were granted a derogation have the possibility to deploy the system until 03/06/2024.

[39] In all projects, for the Member States that provided dates in quarters, the project is considered on target if the UCC WP deadline falls within the quarter.

The specific dates of each milestone can be found in Figure 13 for air transport and

AN - Other

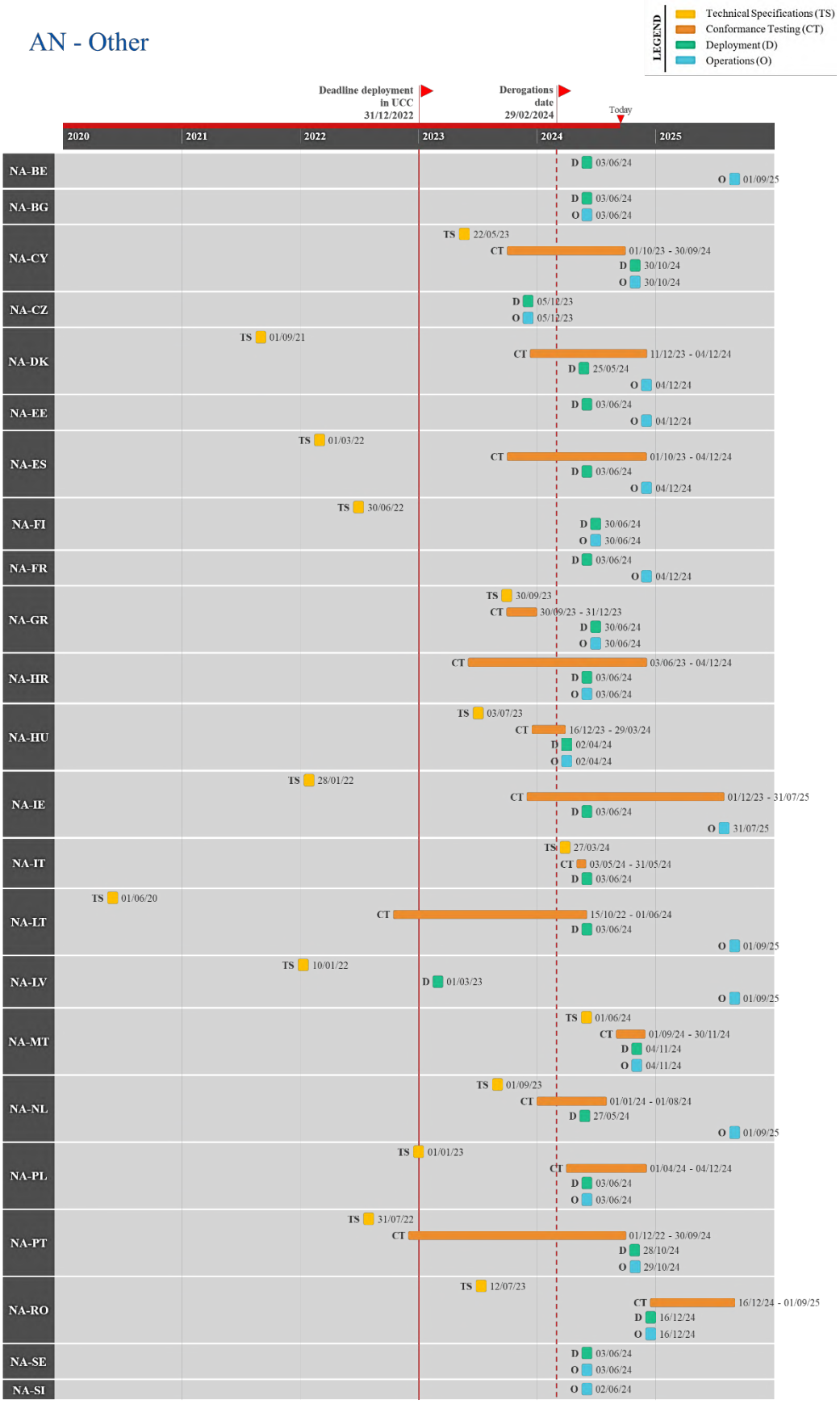


Figure *14* for other modes of transport.

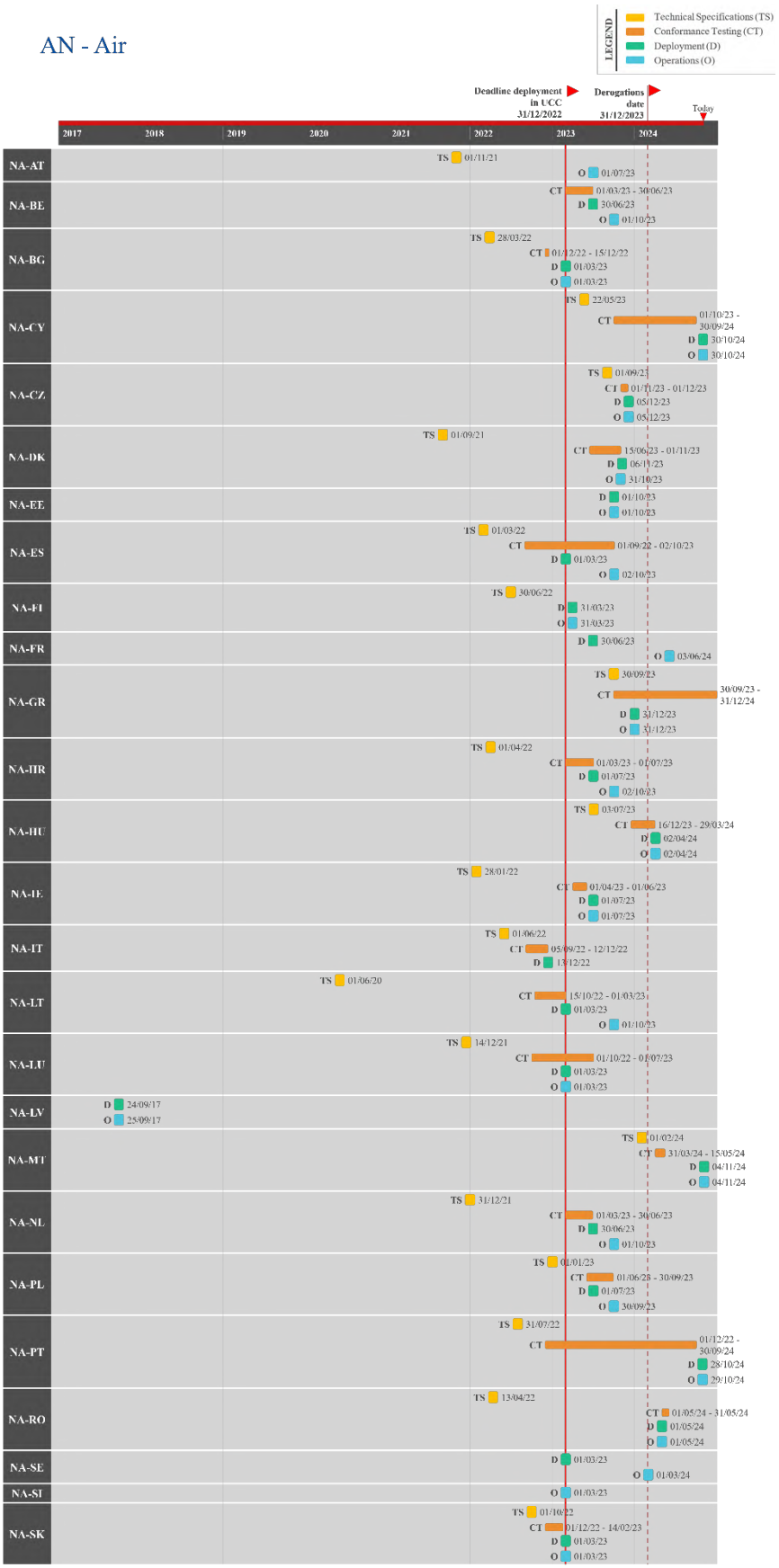


Figure 13: Actual/Planned dates per milestone – AN – Air transport

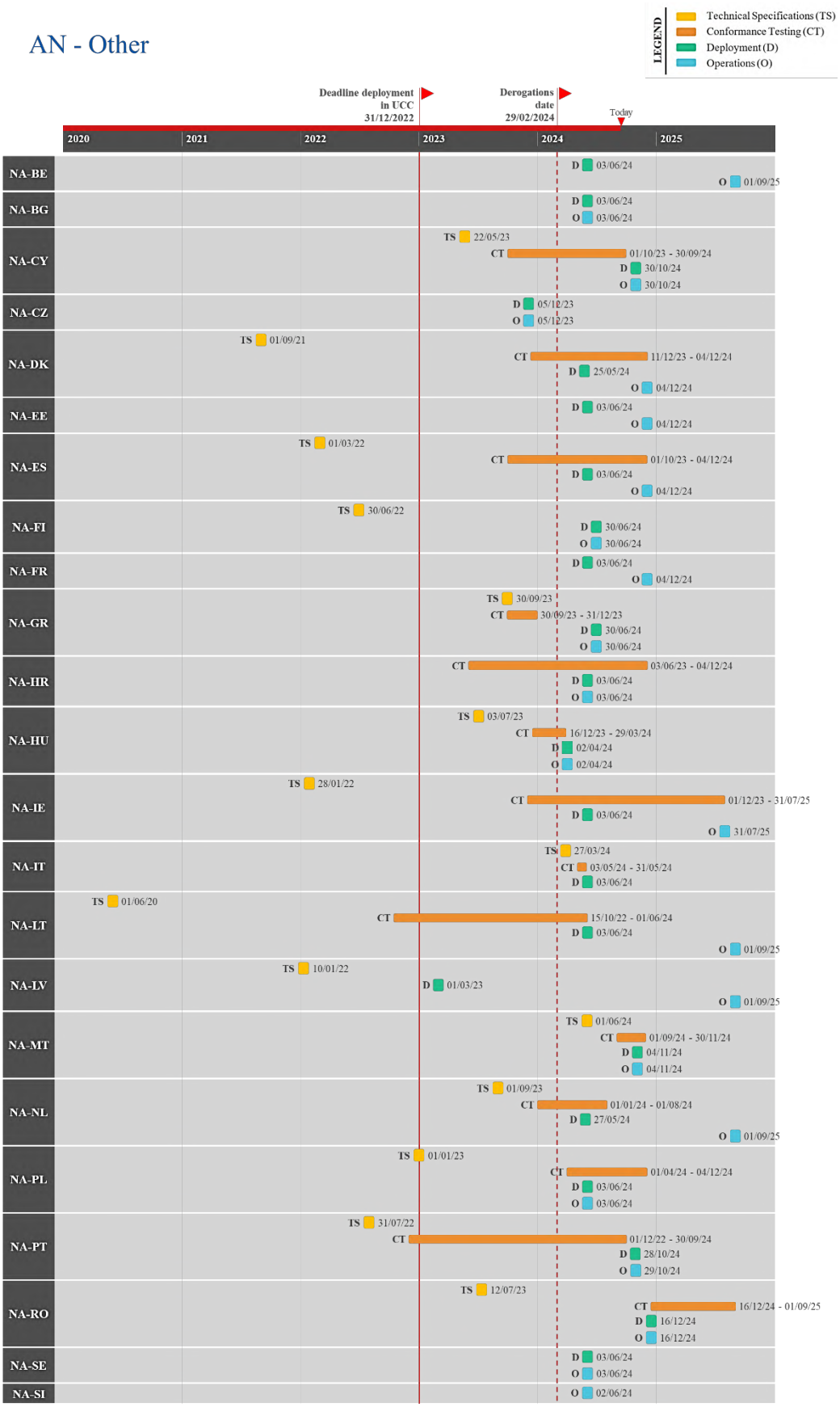


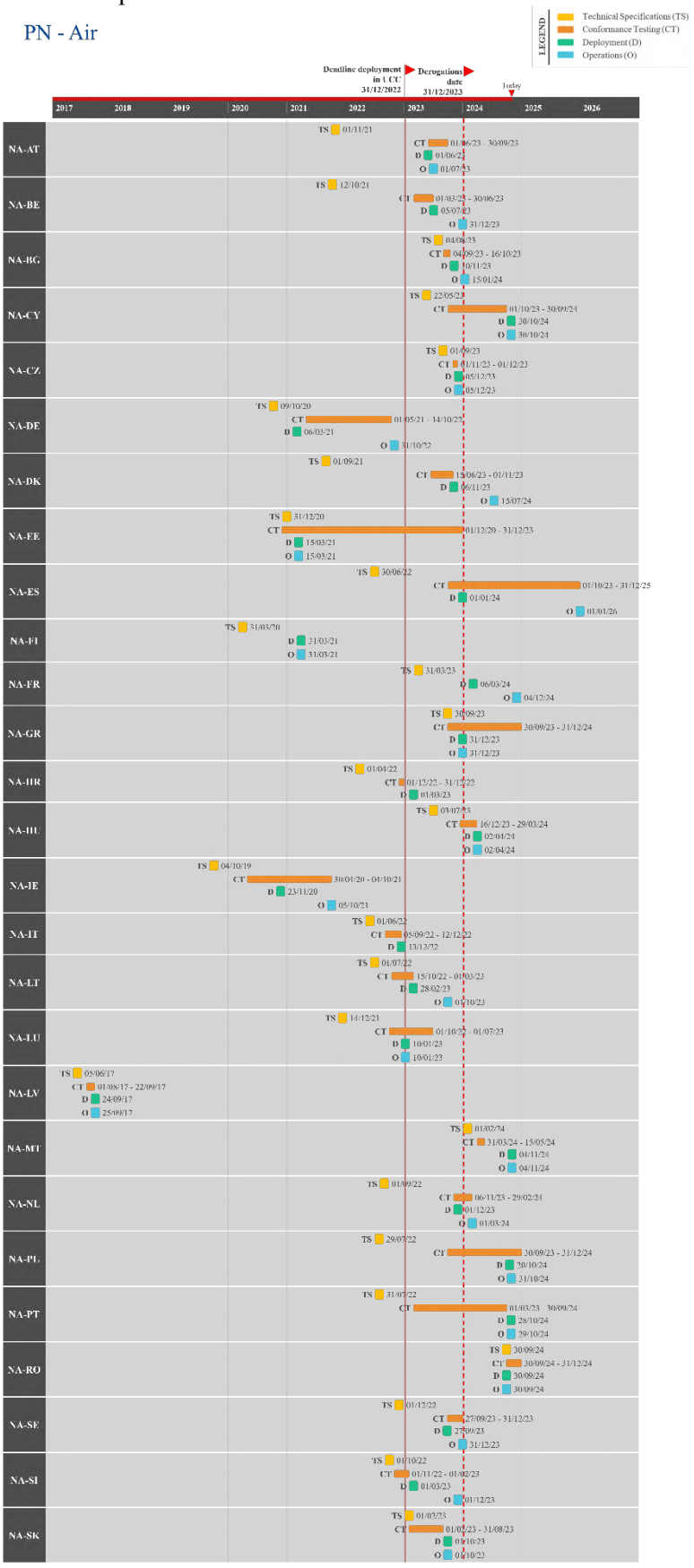
Figure 14: Actual/Planned dates per milestone – AN – Other modes of transport

Regarding the implementation of Presentation Notification (**PN) – Air transport**, the following Member States indicated a planned/actual deployment date that is later than the deadline set in the UCC and/or the granted derogation: BG, CY, FR, HU, LT, MT, PL, PT, and RO.

Concerning the implementation of Presentation Notification **(PN) – Other modes of transport**, the following Member States have a planned/actual deployment date that is later than the deadline set by the UCC and/or the granted derogation: BG, CY, FI, IT, LT, MT, PL, PT, RO, and SK. In addition, DE, HR, LV, and LU did not provide information on the deployment date.

The specific dates of each milestone can be found in

PN - Air



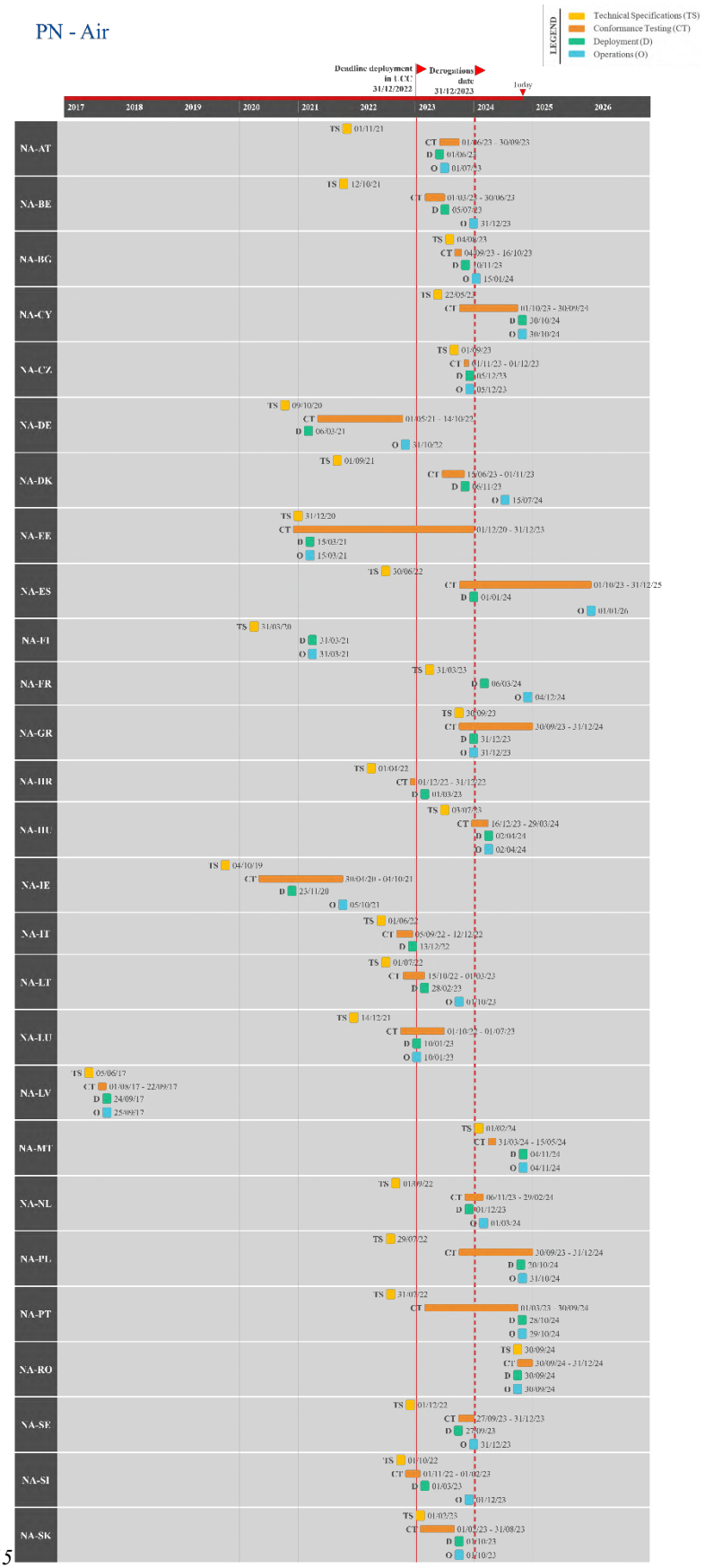


Figure *15*

Figure 15 for air transport and Figure 16 for other modes of transport.

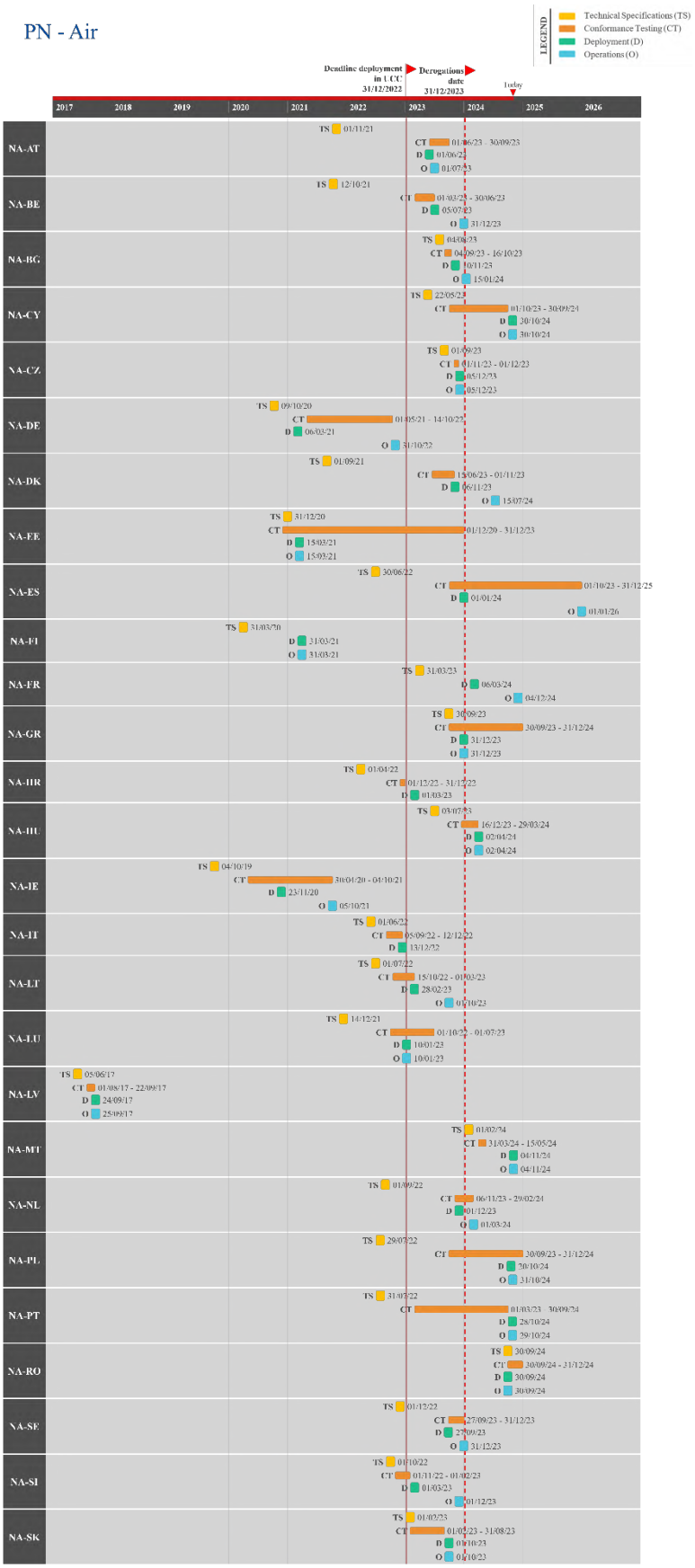


Figure 15: Actual/Planned dates per milestone – PN – Air transport

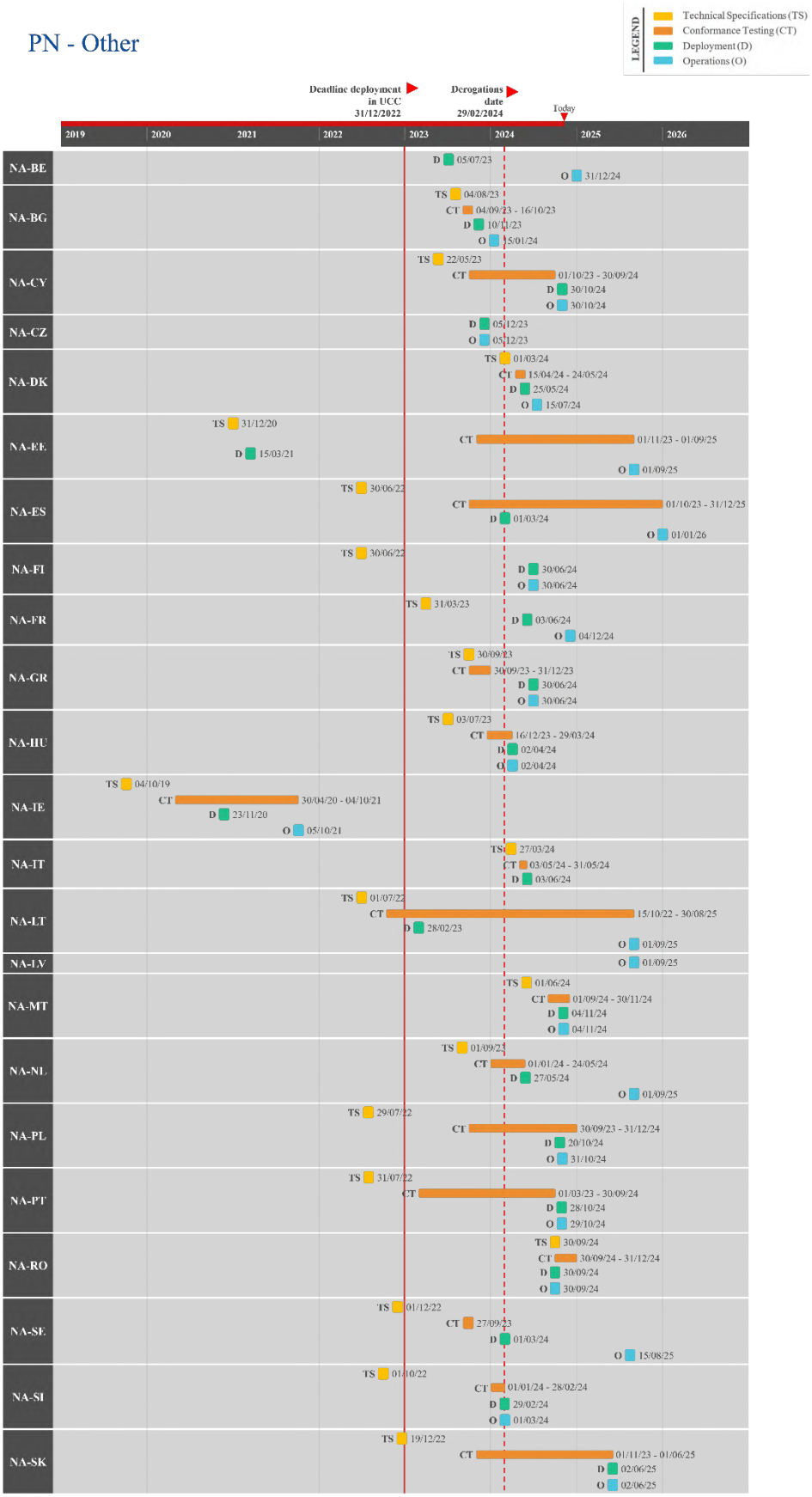


Figure 16: Actual/Planned dates per milestone – PN – Other modes of transport

Regarding the implementation of Temporary Storage (**TS) – Air transport**, the following Member States indicated a planned/actual deployment date that is later than the deadline in the UCC and/or the granted derogation: AT, BG, CY, DK, FR, GR, HU, MT, PL, PT, RO, SE, SI, and SK.

Concerning the implementation of Temporary Storage **(TS) – Other modes of transport**, the following Member States have a planned/actual deployment date that is later than the deadline set by the UCC and/or the granted derogation: AT, BG, CY, DK, FI, GR, IT, MT, PL, PT, RO, SE, and SK. In addition, DE did not provide information through its National Planning on the deployment date.

The specific dates of each milestone can be found in

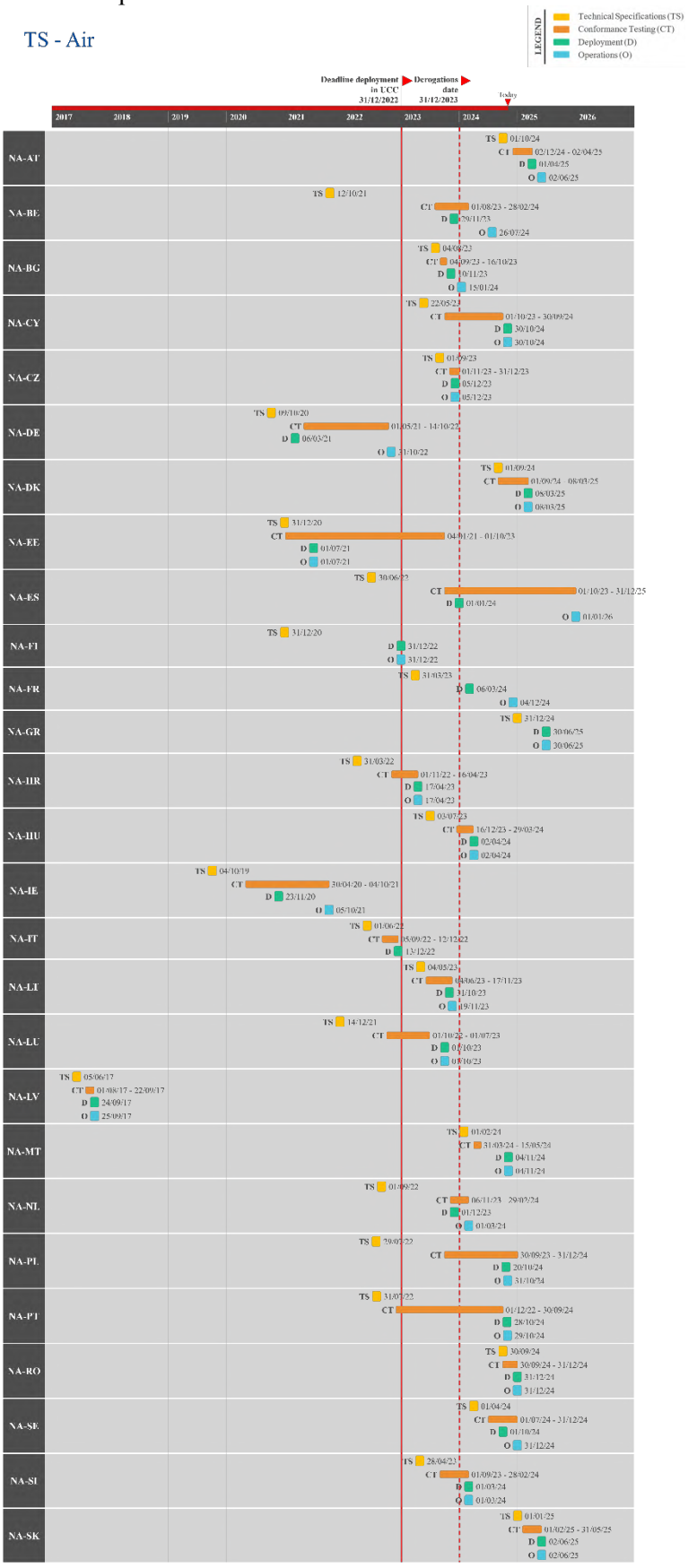


Figure *17* for air transport and Figure 18 for other modes of transport.

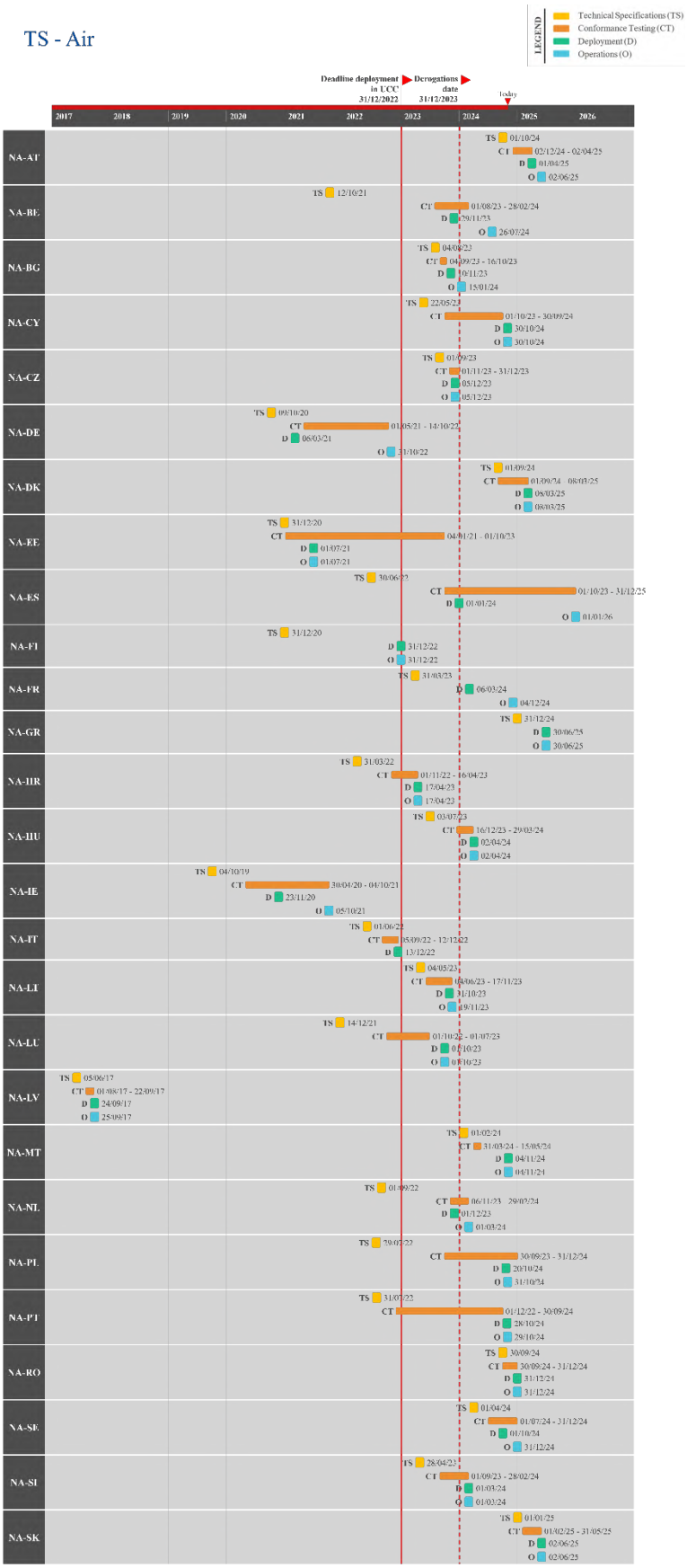


Figure 17: Actual/Planned dates per milestone – TS – Air transport

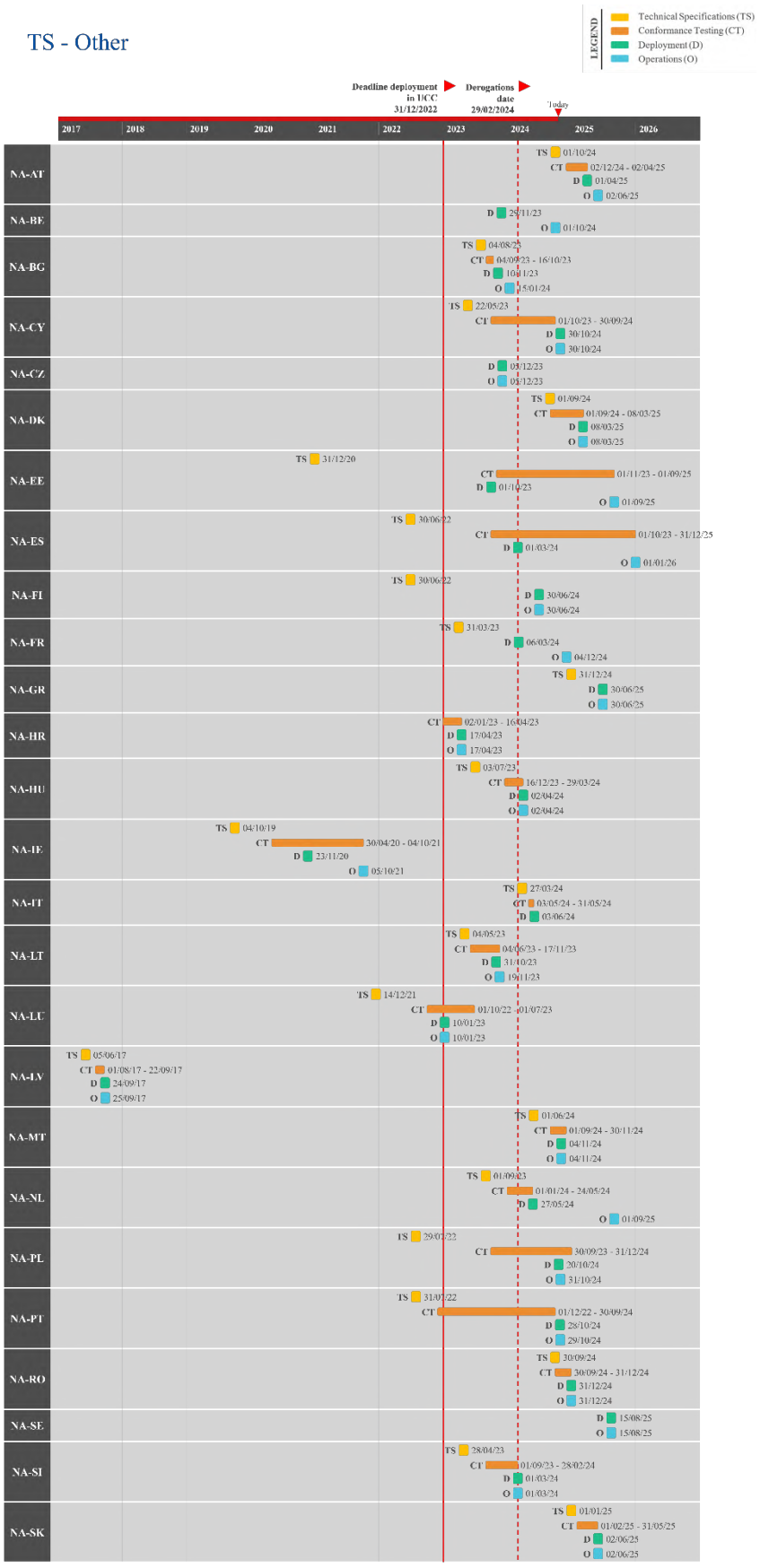


Figure 18: Actual/Planned dates per milestone – TS – Other modes of transport

3.2 UCC NATIONAL IMPORT SYSTEM (NIS) UPGRADE

The project will implement all processes and data requirements deriving from the UCC, which relate to the import of goods into the Union. The existing National Import System (NIS) has to be upgraded in line with these new UCC requirements. The development activities related to this project are a national matter, with processes and data requirements for the external domain to be defined and agreed at the EU level.

The upgrade mainly relates to:

a) Changes to support the different possibilities for lodging a customs declaration (e.g., standard, simplified declaration, including pre-lodged one, made through entry in the declarant's records, supplementary declaration) and its processing in the customs systems;
b) Changes for Centralised Clearance at the national level;
c) Changes to the exchange of information;
d) Adjustments of the respective messages with the datasets in Annex B to the UCC Delegated Act (UCC DA) and UCC Implementing Act (UCC IA);
e) Impact of changes in other electronic systems at national level.

3.2.1 Summary of Responses

Summary from the Member States:

For the NIS upgrade, Member States were requested to align their systems with the new data requirements in Annex B of the Commission Delegated Regulation (EU) 2015/2446, as amended by Delegated Regulation (EU) 2021/234.

Most Member States assessed the project with a low risk since it is either completed or anticipated its delivery within the UCC WP deadline. The other Member States indicated medium or high risk due to the implementation of a new import system and/or interdependencies with other systems at the national level, namely CCI.

The causes for delays frequently cited by the Member States encompass the lack of resources, procurement delays, difficulties in the EOs transition, prioritisation of export and transit projects and interdependencies with other customs systems. In addition, other contributing factors include the lack of business knowledge, challenges in the coordination with contractors, and modifications in the project strategy. Several Member States adopted an Agile development approach and improved the coordination with EOs to reduce the implementation timeframe.

At the moment of writing, the Member States that have already deployed the upgrade are BG, DE, EE, ES, FI, HR, HU, IE, IT, LT, LU, LV, NL, PL, SE, SI, and SK, with IE, PL, and SK having provided the planning for a further update of the system. The other Member States reported a delay beyond the UCC deadline: AT, BE, CY, CZ, DK, FR, GR, MT, PT, and RO. Additionally, PT and SK submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay in the upgrade of NIS beyond the deadline.

Important remark:

Several Member States submitted a written notification to DG TAXUD, asking for derogation under Article 6(4) of the UCC, considering the delay of NIS beyond the deadline of 31 December 2022. The derogation requests from the Member States were assessed by the Commission services in terms of the justifications provided for the specific situations of the Member States requesting it and in view of a set of common assessment criteria.

In this light the Commission adopted an Implementing Decision (EU) 2023/237[40] on 1 February 2023, granting a derogation to AT, BE, CY, CZ, DK, ES, FR, GR, HU, LT, LU, MT, NL, PT, RO, and SE for the NIS system upgrade to use means other than electronic data-processing techniques for the exchange and storage of information. The derogation applied from 1 January 2023 until the deployment of NIS, but not later than 31 December 2023. Additionally, where Article 2(4a) of Commission Delegated Regulation (EU) 2015/2446 applies, Member States have until 01/07/2024 to deploy the system upgrade.

Detailed Responses:

Table 13 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT reported a delay in the NIS upgrade beyond the UCC WP deadline and attributed a medium risk to the timely delivery of the project. The primary cause of delay was the need to re-initiate the tender procedure, which has now been completed. AT informed that communications with the Commission are ongoing to address the risks. Deployment for NIS is planned on 01/04/2025. Additionally, AT shared that is using an Agile approach tailored by the software provider.
BE		BE informed that the NIS upgrade is planned to be deployed on 28/08/2024.
BG	N/A	BG shared that the NIS upgrade according to the requirements of the new Annex B was deployed on 10/11/2023.
CY	High	Same response as for AN.
CZ	High	CZ indicated a high risk of delay for the NIS upgrade, stating it will extend beyond the legal deadline. The delay is primarily due to financial limitations. The development of the system commenced in February 2024; however, further advancements are subject to obtaining additional financial resources. CZ reported significant revisions to its national plan and, by the time of writing it expects to deploy the system on 15/12/2025. Additionally, CZ is implementing an Agile framework for the development of the system.
DE	N/A	DE informed that the NIS upgrade system started operations on 31/10/2022.
DK	High	Same response as for TS.
EE	N/A	EE reported that the NIS upgrade has been in operations since 01/07/2021 and the necessary amendments to Annex B have been completed[41].
ES	Low	On 05/09/2023, ES deployed a transitional solution in alignment with the UCC to meet the legal deadline of the project. ES indicated that the NIS upgrade is

[40] 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).

[41] The information shared by EE in the survey has been updated based on a bilateral meeting between EE and DG TAXUD held on 06/05/2024.

MS	Risk Level	Additional Comments
		in production and undergoing the migration phase with EOs with an entry to operations planned for 14/10/2025. In addition, ES shared that is using an Agile approach for the project's development.
FI	N/A	FI shared that the NIS upgrade has been in operations since Q4 2022. Additionally, FI informed that a full release for the NIS upgrade is planned for Q4 2025[42].
FR	Low	Due to technical and regulatory adaptation issues between the old and the new IT system, FR reported a delay beyond the deployment deadline in the upgrade of NIS. To address this delay, FR has outsourced certain activities and has adopted a new project management and follow-up methodology, resulting in the stabilisation of the NIS project plan. FR aims to deploy the system by 30/11/2024, using an iterative approach for its development.
GR	High	GR shared that the NIS upgrade has been delayed beyond the deployment deadline and it is planned for Q2 2025. GR assessed a high risk to the project's timely completion due to procurement contract issues across all the UCC and MASP projects, and tender procedure challenges. To mitigate the delay, GR plans to implement the new UCC (nUCC) data format in SURV3 on 01/07/2024 which will enable the transmission and statistical collection of import data in UCC formats and support new procedure codes under the UCC framework. However, the completion of the full UCC implementation in the national system is uncertain, pending the resolution of some tender issues. GR also noted that NIS is closely linked with the implementation of CCI and is using an Agile framework for system development.
HR	N/A	HR shared that the NIS upgrade was deployed on 01/01/2023.
HU	N/A	HU reported that the NIS upgrade has been in operations since 01/11/2023.
IE	N/A	IE shared that NIS is deployed and intends to upgrade the system from the original Annex B (EUCDM 5) to the revised Annex B (EUCDM 6) concurrently with the introduction of CCI-P1 and CCI-P2 in January 2026.
IT	N/A	IT shared that the NIS upgrade has been operational since 30/11/2022. Additionally, IT plans to upgrade the NIS to EUCDM 6.2.
LT	N/A	LT informed that the NIS upgrade was deployed on 31/12/2023.
LU		LU shared that NIS is fully implemented and has been aligned with Annex B since 02/05/2023[43].
LV	N/A	LV reported that NIS has been in operations since 04/06/2018 and an upgrade to the UCC requirements was completed on 13/06/2023[44].
MT	Medium	MT assessed a medium level of risk associated to the timely delivery of the project, as development is not yet completed, and the system integration remains outstanding. The project is experiencing delays beyond the deployment deadline due to insufficient resources, planning, and business

[42] Information provided from a bilateral meeting between FI and DG TAXUD held on 02/04/2024.
[43] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.
[44] The information shared by LV in the survey has been updated based on a bilateral meeting between LV and DG TAXUD held on 18/04/2024.

MS	Risk Level	Additional Comments
		knowledge. To expedite the development process, MT informed about the adoption Scrum methodologies in collaboration with the Customs Computer Section to monitor and validate progress on a three-week basis. MT plans to 'go live' by the end of January 2025[45].
NL	Low	NL deployed the NIS upgrade system on 01/04/2022 and informed that the transition of the EOs to the system is progressing slower than anticipated. Nevertheless, NL expects that the EOs will migrate to the new system by mid-April 2024[46]. To expedite this process, the EOs will transfer to the new system iteratively.
PL	High	PL shared that NIS was deployed and a further upgrade of the system is expected on 20/10/2024. PL emphasised the significant number of connections and interfaces between NIS and other customs systems. Additionally, PL noted that delays in the development of NCTS-P5 have led to delays in the implementation of the NIS upgrade. PL's import system is an extensive platform that manages nearly all customs procedures. The lack of experienced experts, primarily due to retirements, has resulted in the delayed publication of technical and functional specifications. PL aims to swiftly deploy and integrate the UCC requirements into its system. Meanwhile, it intends to use the existing NIS to ensure operational continuity and compliance with the data scope specified in the UCC requirements.
PT	High	PT reported the project as being delayed beyond the foreseen deadline. The primary reasons for the delay were detailed in PT's derogation requests in accordance with Article 6(4) of the UCC, submitted on 07/06/2022 and 04/12/2023. PT shared that the project was further delayed due to (a) the complexity of implementing a new NIS; (b) the intricate interdependencies among various national and EU systems; (c) a halt in the development between mid-2023 to the end of 2023 due to procurement and tendering difficulties, particularly in renewing the developer's contracts. To address these delays, an Agile development approach will be adopted to expedite the implementation process. At the moment of writing, PT shared that it is expected that some functionalities may be phased into operations after the start date of operations, due the intricate interdependencies among various national and EU systems, namely excise goods. Additionally, the National Planning has been updated to include revisions to the conformance testing period with the Commission and the EOs, along with modifications to the deployment date now set on 28/10/2024.
RO		RO informed that the NIS upgrade plans to be deployed on 31/12/2024.
SE	N/A	SE reported that the NIS upgrade has been operational since 31/12/2023. SE shared that having a short implementation period for the EOs reduces dependencies and simplifies implementation for both the customs administration and traders. For that reason, SE will follow a phased implementation plan. First, the deployment for the simplified declaration will occur on 02/09/2024, with a migration period until 27/09/2024, during which

[45] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.
[46] The information shared by NL in the survey has been updated based on a bilateral meeting between NL and DG TAXUD held on 27/03/2024.

MS	Risk Level	Additional Comments
		all EOs should be operational. Second, the deployment date will be on 01/11/2024 for the Entry in the Declarant's Records (EIDR), with a migration period until 31/12/2024, when all EOs should become operational.
SI		SI reported that the upgrade of NIS to the new Annex B was deployed on 01/01/2022[47].
SK	High	SK shared that the current NIS system in operations is aligned with Annex D and plans to upgrade it to the new Annex B as defined in the Regulation (EU) 2015/2446. As a result, SK attributed a high risk to the timely delivery of the project planned by 01/07/2025. This is primarily due to (a) the decision to develop the NIS upgrade and CCI as a single system to avoid parallel system operations, which resulted in contract delays; (b) resource constraints; and (c) delays in other critical projects. To address these delays, SK submitted a derogation request. By the end of 2024, SK aims to finalise its contracts, update the specifications for the EOs, and initiate the conformance testing activities.

Table 13: Detailed responses from Member States – NIS Upgrade

Figure 19[48] provides the progress reported by the Member States through their national project plans, along with the status of the project.

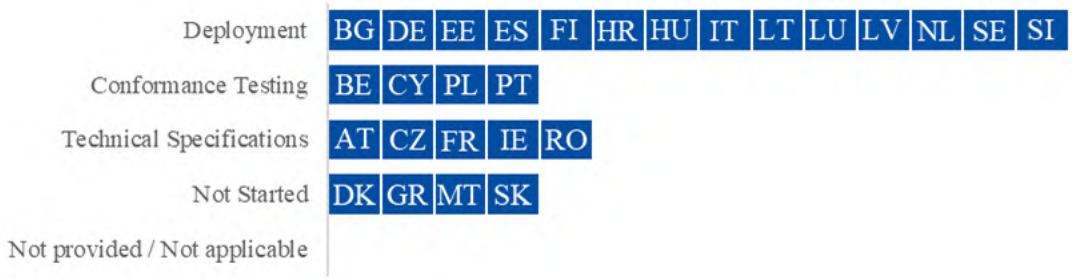


Figure 19: Project progress and status per milestone – NIS Upgrade

[47] Information provided from a bilateral meeting between SI and DG TAXUD held on 08/05/2024.
[48] The information shared by IE, PL, and SK corresponds to a further upgrade of NIS, but the system is already deployed. Additionally, 'Deployment' encompasses both deployment and operations milestones.

3.2.2 Overview of Project Progress

Figure 20 highlights any divergences in the Member States' National Planning compared to the dates set in the UCC and/or the granted derogation deadline[49] as well as the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

Regarding the implementation of the National Import System **(NIS) upgrade**, the following Member States have a planned/actual deployment date that is later than the deadline in the UCC and/or the granted derogation deadline: AT, BE, BG, CY, CZ, DK, FR, GR, MT, PT, and RO. In addition, IE, PL, and SK reported having deployed NIS but need a further update.

[49] The Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/237, granting a derogation to AT, BE, CY, CZ, DK, ES, FR, GR, HU, LT, LU, MT, NL, PT, RO, and SE from 01/01/2023 until the deployment of the NIS system, but not later than 31/12/2023. Additionally, where Article 2(4a) of Commission Delegated Regulation (EU) 2015/2446 applies, Member States have until 01/07/2024 to deploy the system.

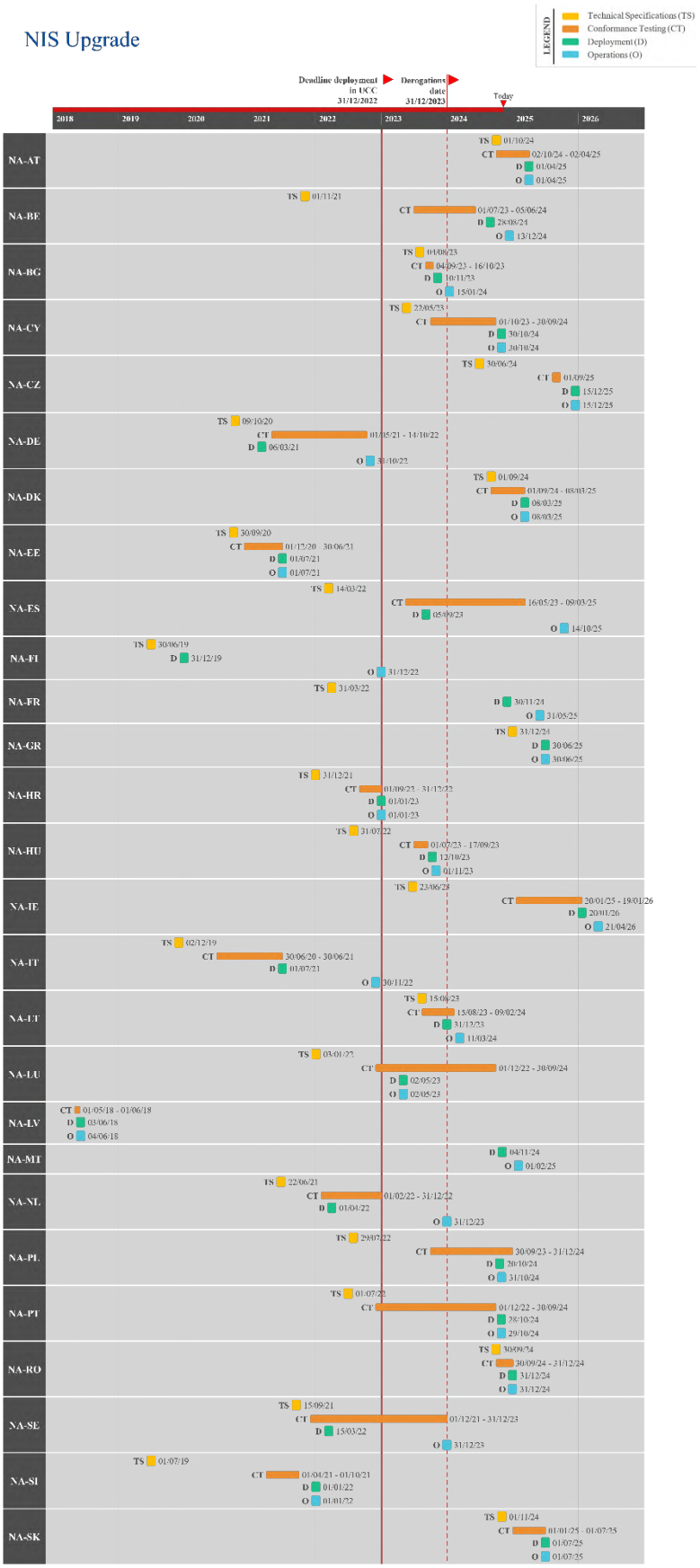


Figure 20: Actual/Planned dates per milestone – NIS Upgrade

3.3 UCC SPECIAL PROCEDURES – COMPONENT 1 (SP EXP)

This project aims to accelerate, facilitate, and harmonise Special Procedures (SP) across the Union, by means of providing common Business Process Models (BPMs). The national systems will implement all the UCC changes required for all SP (customs warehousing, end-use, temporary admission, and inward/outward processing). It is noteworthy that, in many Member States, the implementation of this project occurs within the context of the upgrades to AES.

In terms of planning, this project will be implemented in two stages/phases.

Component 1 is the national SP EXP with the view to providing the required national electronic solutions for the export-related special procedure activities. The implementation of SP EXP will occur through the AES upgrade project. Therefore, the information provided for under this project also applies in this context.

For **Component 2** (SP IMP), please refer to Section 3.4.

3.3.1 Summary of Responses

Summary from the Member States:

The SP EXP system is closely interlinked with AES, which is often reported by the Member States as the reason for assessing the project as medium or high risk.

The causes for delays frequently identified include the implementation of a new export system and/or interdependencies between systems, insufficient human resources, delays in the procurement process as well as with challenges in the EOs transition. In addition, other contributing factors include prolonged conformance testing periods, concurrent development of multiple projects, and lack of business expertise. To that end, many Member States implemented Agile development methodologies, and increased project resources to reduce the implementation timeframe.

From the information shared, the following Member States reported the system as deployed: BE, BG, CY, CZ, DE, DK, EE, ES, HR, IE, IT, LT, LU, LV, NL, PL, RO, and SI. Furthermore, AT, FI, FR, GR, HU, MT, PT, SE, and SK indicated that the development of the system is currently delayed, with AT, FR, and GR reporting a delay beyond the deadline. Amongst those, PT and SK submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of SP EXP beyond the deadline.

Detailed Responses:

Table 14 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT reported a delay in the SP EXP system beyond the UCC WP deadline and attributed a medium risk to the timely delivery of the project. AT plans to be operational on 05/02/2025. The primary cause of delay was the need to re-initiate the tender procedure, which has now been completed. AT informed that communications with the Commission are ongoing to address the risks. Additionally, AT shared that is using an Agile approach tailored by the software provider.
BE		BE informed that the SP EXP system was deployed on 19/06/2024.
BG	N/A	BG shared that the SP EXP system was deployed on 28/08/2023.
CY	Low	CY indicated that the SP EXP system has been operational since 18/12/2023. It aims to complete the migration of the EOs by the end of 2024.

MS	Risk Level	Additional Comments
CZ	N/A	CZ shared that the SP EXP system has been operational since 01/10/2023.
DE		DE indicated that SP EXP was deployed on 06/03/2021.
DK	N/A	DK reported that the system was deployed on 29/07/2023.
EE	N/A	EE informed that the SP EXP system was deployed on 30/09/2023.
ES	N/A	ES shared that the SP EXP system was deployed on 18/10/2022.
FI	High	FI reported the project as delayed because the supplier has limited resources which risks the timely delivery of SP EXP. To mitigate the delay, FI prioritised the supplier's export resources towards AES, which is being developed alongside SP EXP, instead of NCTS. Additionally, FI opted to reduce the scope and engaged in negotiations with the supplier at a management level. Despite these efforts, some features have been postponed and FI intends to deploy the system in Q4 2024.
FR	High	FR shared that the project is being delayed beyond the planned deployment deadline and attributed a high risk to the timely delivery of the project. These delays are due to the system's dependency on AES and NIS, which FR reported are both delayed due to the need to implement numerous national rules. FR informed that given the SP EXP system will not be deployed prior to the current transition period end date it plans to request an extension of the transition period. To mitigate these delays, FR has strengthened its team and is collaborating with DG TAXUD. With these mitigations in place, FR intends to initiate the conformance testing activities and expects to deploy a partial system by 31/12/2025. Additionally, FR is using an Agile approach to manage this system's deployment.
GR	Medium	GR informed that the SP EXP system is delayed beyond the deployment deadline and highlighted a medium risk level for the timely delivery of the project. GR aims to be operational on 16/12/2024. The main challenge has been procurement difficulties, particularly with securing a contract that can encompass all UCC and MASP projects with tight timelines to fulfil all UCC requirements. GR shared that these tendering issues have not allowed it to progress with the implementation of the system. Given SP EXP is part of the AES implementation, GR is addressing the delays by exploring ways to upgrade its existing national export system to support all UCC provisions. Additionally, GR shared it is using an Agile framework to develop the system.
HR	N/A	HR informed that the SP EXP system was deployed on 01/01/2023.
HU	Medium	HU shared that it is experiencing a delay due to its limited resources and multiple IT projects being developed simultaneously. To mitigate the delay and ensure efficiency, HU reported having reallocated resources after going live with Excise Movement and Control System (EMCS) Phase 4.1 on 14/02/2024. Additionally, HU aims to go into operations on 02/12/2024 according to its National Planning and shared that is using an Agile framework to develop the system.
IE	N/A	IE reported that the SP EXP system was deployed on 21/03/2023.

MS	Risk Level	Additional Comments
IT	Low	IT informed that the SP EXP system was deployed on 08/06/2023 and plans to be in operation by 02/12/2024. In addition, IT shared it has updated its National Planning based on the revised UCC WP.
LT	N/A	LT shared that the SP EXP system has been operational since 03/12/2023.
LU		LU reported that the SP EXP system was deployed on 08/07/2024 and it will begin operations on 02/12/2024.
LV	N/A	LV informed that the SP EXP system was deployed on 10/10/2023.
MT	High	MT reported the system as delayed, but it estimates that SP EXP together with AES-C1 will be in operations by 11/02/2025. The causes provided include a lack of business expertise and delays in systems integration which have caused the postponement of the development phase. Also, MT shared the adoption of an Agile and iterative approach for the development of the project.
NL	Low	NL shared that SP EXP was deployed on 01/04/2022, and experienced delays due to the extended duration of the traders' transition, thereby lengthening the initial planning. NL planned for the traders to be switched to AES before the end of the deployment window deadline. NL is employing an iterative methodology for the transfer of traders.
PL	Low	PL noted that the UCC SP project consists of two systems: (a) SP EXP (AES and Regulatory Procedure with Scrutiny [RPS]) which is concerned with the relevant functionalities regarding the export issues connected with UCC SP, and is being implemented during the Project of System AES and Project of System RPS, and (b) SP IMP (Automated Import System [AIS] and RPS) which includes the relevant functionalities regarding the import issues connected with UCC SP, and is being implemented during the Project of System AIS and Project of System RPS. The start of operations of SP EXP and SP IMP for all EOs took place on 28/03/2022. Additional UCC SP functions for operational integration into AES, AIS, and RPS were executed in 2023 and are planned to continue until the end of 2024. Moreover, PL shared the adoption of an iterative approach for most cases, with the occasional use of an Agile methodology.
PT	High	PT assessed the project as being delayed but aims to be operational on 02/12/2024. The primary reasons for the delay were shared in PT's derogation request in accordance with Article 6(4) of the UCC, submitted on 04/12/2023. Additionally, the complexity and risk associated with the project escalated due to (a) the challenges of establishing a new NES; (b) the intricate interdependencies among various national and EU systems; (c) the suspension of development from mid-2023 to the end of 2023 caused by procurement and tendering challenges, especially in renewing contracts with the suppliers. To mitigate the delays, an Agile development approach will be implemented to streamline the project timeframe. Furthermore, the National Planning was adjusted to reflect changes in the conformance testing schedule with the Commission and EOs as well as alterations to the deployment timeline.
RO		RO shared that the SP EXP system has been operational since 16/03/2024.
SE	Low	SE reported the project as being delayed but still plans to deploy within the foreseen deployment deadline. To address the delay, SE developed a plan in Autumn 2021 which was updated according to the 2023 UCC WP revision. The EOs expressed a preference to shorten the migration period due to the

MS	Risk Level	Additional Comments
		complexity associated with concurrently using both the old and new systems, and differing process obligations. As a result, the migration period was reduced by one month. SE aims to ensure operational readiness of all EOs by 02/12/2024.
SI	N/A	SI shared that the SP EXP system was deployed on 24/05/2023.
SK	Low	SK reported a delay in the SP EXP project but anticipates it to be operational by 14/10/2024. SP EXP is being developed as part of AES, which is also delayed. The main reasons for the delay include a postponed start, limited human resources, and a prolonged conformance testing period. Additional delays arose from necessary modifications to the Nitrogen Oxide Emission Control Area (NECA) system. To mitigate these delays, SK submitted a derogation request and shared that it will postpone some non-core functionalities of the system. This strategy is designed to ensure the project is ready for operation by the deployment deadline, however SK has indicated it may result in a temporarily less effective solution. By the end of 2024, SK aims to complete the conformance testing and UAT, adjust the NECA system, provide training to the users, communicate with EOs, and initiate operations.

Table 14: Detailed responses from Member States – SP EXP

Figure 21 provides the progress reported by the Member States through their national project plans, along with the status of the project.

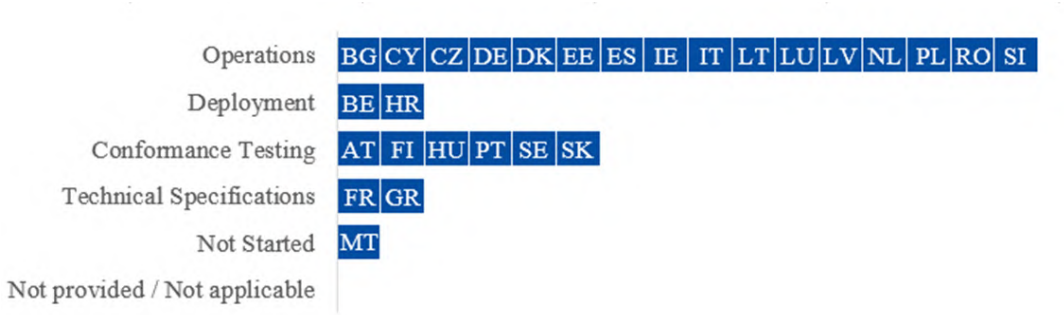


Figure 21: Project progress and status per milestone – SP EXP

3.3.2 Overview of Project Progress

Figure 22 highlights any known divergences in the Member States' National Planning of SP EXP compared to the dates set in the UCC WP, along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

Regarding the implementation of UCC Special Procedures – Component 1 **(SP EXP)**, the following Member States have a planned/actual operations date that is later than the deadline in the UCC WP: AT, FR, and GR. In addition, BE did not provide information on the operations date, and HR reported the date as yet to be defined.

SP EXP

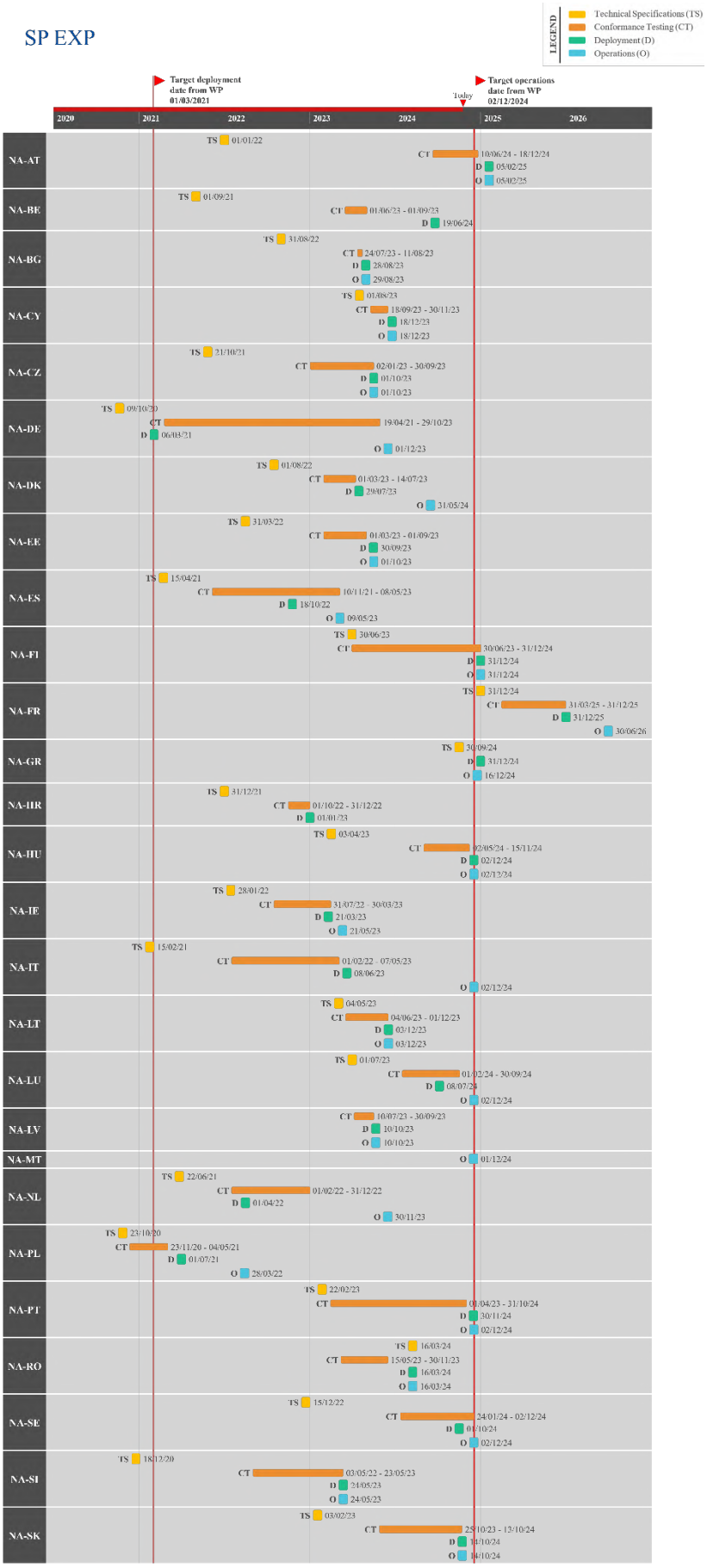


Figure 22: Actual/Planned dates per milestone – SP EXP

3.4 UCC SPECIAL PROCEDURES – COMPONENT 2 (SP IMP)

This national project aims to accelerate, facilitate, and harmonise Special Procedures (SP) across the Union, by means of providing common BPMs. The national systems will implement all the UCC changes required for all the SP (customs warehousing, end-use, temporary admission, and inward/outward processing). It is noteworthy that, in many Member States, the implementation of this project occurs within the context of the upgrades of NIS.

In terms of planning, this project will be implemented in two stages/phases.

For **Component 1** (SP EXP), please refer to Section 3.3.

Component 2 is the national SP IMP with the view to provide the required national electronic solutions for the import-related SP activities. The implementation of SP IMP will occur through the NIS upgrade project. Therefore, the information provided for under this project also applies in this context.

3.4.1 Summary of Responses

Summary from the Member States:

Most Member States assessed the project with a low risk due to its completion or the anticipation of meeting the UCC WP deadline. The Member States that indicated a medium or high risk cited the implementation of a new import system and/or the dependencies with other systems, mainly the NIS upgrade, as the primary cause of delay.

Other causes for delays encompass the shortage of resources, procurement delays, lack of business expertise difficulties in the EOs transition, and the prioritisation of export and transit projects. To mitigate the delays, many Member States informed that an Agile development methodology has been adopted and additional support has been provided to the EOs.

At the time of writing, the following Member States indicated the system as deployed: BG, DE, EE, ES, FI, HR, HU, IE, IT, LT, LU, LV, NL, PL, SE, SI, and SK. Meanwhile, AT, BE, CY, CZ, DK, FR, GR, MT, PT, and RO reported that the development of the system is delayed beyond the UCC WP deadline. Additionally, PT and SK informed about submitting a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of SP IMP beyond the deadline.

Important remark:

Several Member States submitted a written notification to DG TAXUD, asking for derogation under Article 6(4) of the UCC, considering the delay of SP IMP beyond the deadline of 31 December 2022. The derogation requests from the Member States were assessed by the Commission services in terms of the justifications provided for the specific situations of the Member States requesting it and in view of a set of common assessment criteria.

In this light the Commission adopted an Implementing Decision (EU) 2023/237[50], granting a derogation to AT, BG, CY, CZ, DK, ES, FR, GR, HU, LT, LU, MT, NL, PT, RO, and SE for the SP IMP system to use means other than electronic data-processing techniques for the exchange and storage of information. The derogation applied from 1 January 2023 until the deployment of the SP IMP system, but not later than 31 December 2023. Additionally, where Article 2(4a) of Commission Delegated Regulation (EU) 2015/2446 applies, Member States have until 01/07/2024 to deploy the system.

[50] 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).

Detailed Responses:

Table 15 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	Same response as for NIS.
BE		BE informed that SP IMP is planned to be deployed on 28/08/2024.
BG	N/A	BG reported that the SP IMP system was deployed on 10/11/2023. Since this system is part of the NIS upgrade, the project activities were included in the adjustments of the existing import applications under the UCC.
CY	High	Same response as for AN.
CZ	High	Same response as for NIS.
DE		DE informed that the SP IMP system was deployed on 06/03/2021.
DK	High	Same response as for TS.
EE	N/A	Same response as for NIS.
ES	Low	Same response as for NIS.
FI	N/A	Same response as for NIS.
FR	N/A	FR informed that SP IMP plans to be deployed on 30/11/2024 beyond the legal deployment deadline.
GR	High	GR reported that SP IMP has encountered delays, resulting in the project plans falling behind the deployment deadline. GR informed the project faces a high risk of not meeting its timeline due to ongoing issues with procurement contracts affecting all UCC and MASP projects, coupled with challenges in the tender process. To address these delays, GR intends to implement the nUCC data format in SURV3 on 01/07/2024. This implementation will facilitate the transmission and statistical collection of import data for special procedures in UCC formats, while also accommodating new procedure codes introduced under the UCC framework. The full UCC implementation in NIS is planned for Q2 2025, waiting for the outcome of the tender process. Additionally, GR noted that it is using an Agile development framework to enhance system development.
HR	N/A	Same response as for NIS.
HU	N/A	Same response as for NIS.
IE	N/A	The SP IMP system was deployed on 23/11/2020. However, IE intends to upgrade NIS from the original Annex D (EUCDM 5) to the revised Annex B (EUCDM 6) concurrently with the introduction of CCI-P1 and CCI-P2 in January 2026.
IT	N/A	Same response as for NIS.

MS	Risk Level	Additional Comments
LT	N/A	Same response as for NIS.
LU		LU shared that SP IMP was deployed on 02/05/2023.
LV	N/A	Same response as for NIS.
MT	High	MT assessed a high risk associated to the timely delivery of the project. The development work has not started, thus indicating that the project will be delayed beyond the foreseen deployment deadline. MT attributed the delay to the lack of knowledge from the business side. Given that the SP IMP system is part of the NIS upgrade, MT is facing delays in both the development and the integration of systems. MT plans to be in operations on 01/02/2025.
NL	Low	Same response as for NIS.
PL	Low	Same response as for SP EXP.
PT	High	Same response as for NIS.
RO		Same response as for NIS.
SE	N/A	SE reported that the SP IMP system has been in operations since 31/12/2023. Regarding customs warehousing, SE informed that the system is being used by all EOs. However, it requires an update to the new version of Annex B, which SE intends to implement during 2025.
SI	N/A	SI informed that the SP IMP system has been operational since 01/01/2022.
SK	N/A	SK shared that the SP IMP system was deployed on 11/06/2016 as part of NIS and CCI to avoid parallel system operations. SK noted that the current NIS system is aligned with Annex D and plans to upgrade it to the new Annex B as defined in the Regulation (EU) 2015/2446 by the time it deploys CCI-P1. Additionally, SK reported that it submitted a derogation request to help mitigate delays related to the NIS upgrade.

Table 15: Detailed responses from Member States – SP IMP

Figure 23[51] provides the progress reported by the Member States through their national project plans, along with the status of the project.

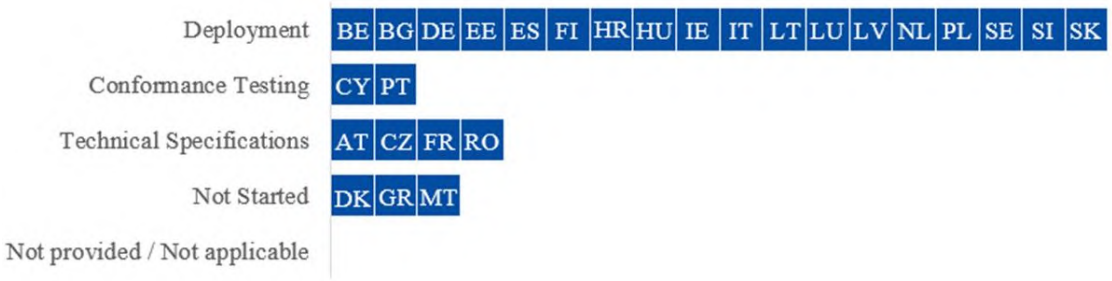


Figure 23: Project progress and status per milestone – SP IMP

[51] 'Deployment' encompasses both deployment and operations milestones.

3.4.2 Overview of Project Progress

Figure 24 highlights any known divergences in the Member States' National Planning of SP IMP compared to the dates set in the UCC and/or the granted derogation deadline[52], along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

Regarding the implementation of UCC Special Procedures – Component 2 **(SP IMP)**, the following Member States have a planned/actual deployment date that is later than the deadline in the UCC and/or the granted derogation deadline: AT, BE, CY, CZ, DK, FR, GR, MT, PT, and RO.

[52] The Commission adopted on 1 February 2023 an Implementing Decision (EU) 2023/237, granting a derogation to AT, BG, CY, CZ, DK, ES, FR, GR, HU, LT, LU, MT, NL, PT, RO, and SE from 01/01/2023 until the deployment of the SP IMP system, but not later than 31/12/2023. Additionally, where Article 2(4a) of Commission Delegated Regulation (EU) 2015/2446 applies, Member States have until 01/07/2024 to deploy the system.

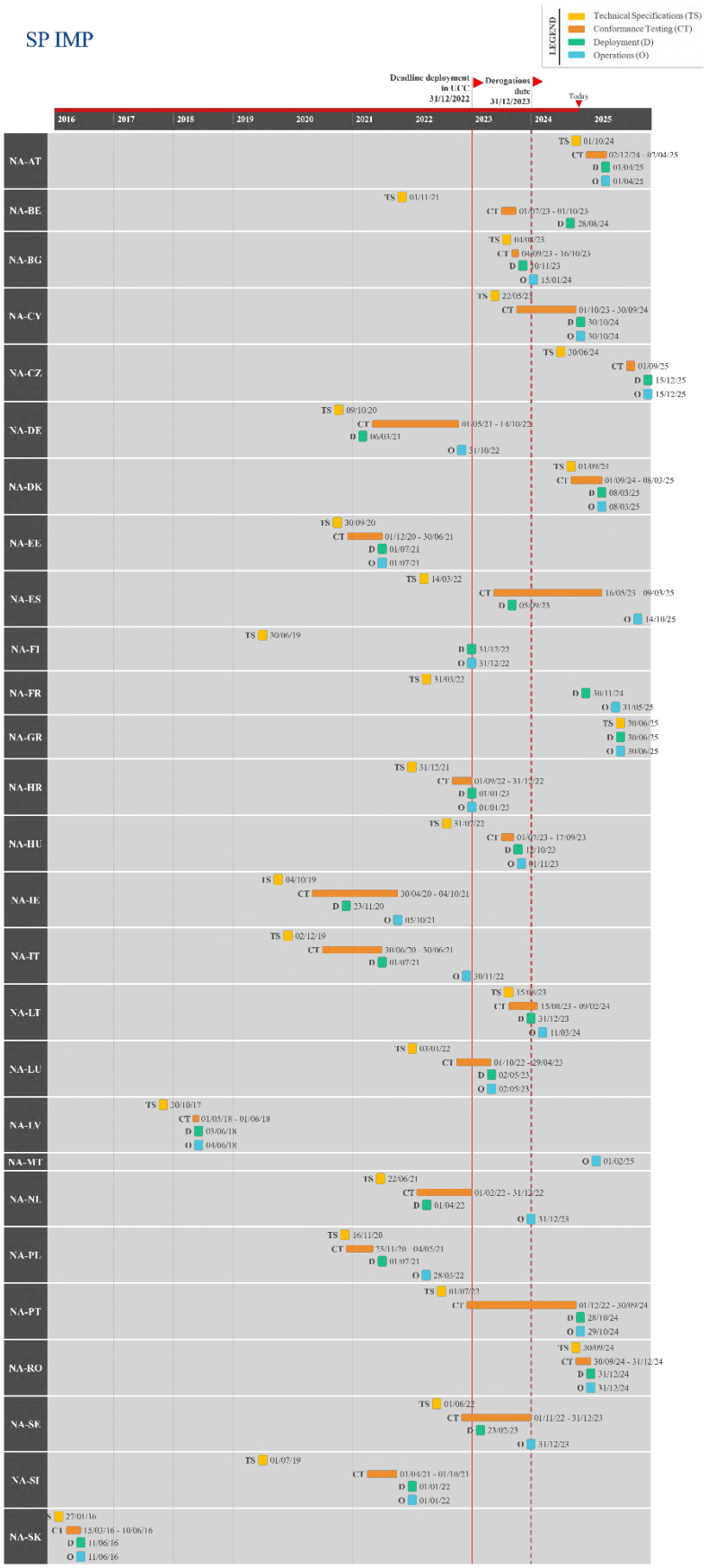


Figure 24: Actual/Planned dates per milestone – SP IMP

3.5 UCC CENTRALISED CLEARANCE FOR IMPORT (CCI) – PHASE 1

The UCC Centralised Clearance for Import (CCI) project aims to allow for goods to be placed under a customs procedure using centralised clearance, enabling the EOs to centralise their business from a customs point of view. The processing of the customs declaration and the physical release of the goods will be coordinated between the related customs offices.

The implementation of CCI through a new trans-European system will strengthen trade facilitation. It will enable EOs to centralise their import activities and reduce interactions with customs by only using the customs office of supervision as the main contact partner. In addition, the new CCI system will introduce harmonisation and standardisation of processes and electronic exchange of information across the Union for centralised clearance at import. It is also expected to reduce the administrative burden for the Customs Administration with automated processes and to allow tax authorities to have better supervision and control on the collection of import Value Added Tax (VAT).

In terms of the planning approach, as a trans-European system, the project contains components developed centrally and nationally. The project will be implemented in two phases.

Phase 1 (CCI-P1) will cover the combination of centralised clearance with standard customs declarations and may also cover simplified customs declarations and related supplementary declarations, which regularise simplified customs declarations. In addition, this phase will cover the placing of goods under the following customs procedures: release for free circulation, customs warehousing, inward processing and end-use. Regarding the types of goods involved, this phase will cover all types of goods except for excise goods and goods subject to Common Agricultural Policy (CAP) measures.

For **Phase 2** (CCI-P2), please refer to Section 4.4.

3.5.1 Summary of Responses

Summary from the Commission:

The introduction of CCI, the first trans-European system for import formalities, required a fresh approach by adopting the new network architecture Common Communications Network 2nd Generation (CCN2ng) and Common Reference Architecture (CoRA). This involved the redefinition of specifications and effective communication with the Member States. The Commission is diligently monitoring the progress of other key projects to ensure alignment with the new infrastructure. The coordination of multiple project teams has proven crucial for synchronising all activities.

A medium risk level has been noted due to the dependency of conformance testing and deployment on the actions of the Member States. To mitigate risks efficiently, the Commission is closely monitoring and coordinating activities with a dedicated team managing the conformance testing environment. As per the current plan, the Conformance Test Application (CTA) system is accessible in the conformance environment, facilitating CCI-P1 conformance testing activities through the CCN2ng exchange platform.

DG TAXUD carries out a close monitoring on the Member States' CCI (P1 and P2) national project planning, organisational, development, connectivity set-up, the conformance testing, deployment, and entry in operation of CCI-P2. Monitoring of Member States' CCI activities, including integration with NIS and other national systems takes place, while assistance is provided where needed. Regular meetings for the synchronisation of the planned CCI-related activities, weekly and bi-weekly technical meetings for the status progress, feedback sessions for the execution of the conformance testing, are held. DG TAXUD will continue the close technical support to the Member States, while monitoring the progress according to the deployment plan for CCI. In this context DG TAXUD initiates issuing a quarterly report for monitoring of the UCC CCI system deployment, starting in Q1 2024.

Furthermore, the Commission is implementing a new iterative approach (presented in 2023 within the UCC WP and MASP-C revision), considering the difficulties on the side of Member States and the transition between CCI-P1 and CCI-P2. This approach allows for the prioritisation of CCI-P1 with standard declarations and the freedom to choose the message type (CCI-P1 or CCI-P2), providing

flexibility for other combinations of CCI-P1, such as CCI-P1 with simplified declaration and includes an extended deadline for CCI-P1. Additional facilitation is provided by enabling the implementation of CCI-P1 functionalities using CCI-P2 (Full) Scope Technical System Specifications (TSS) (i.e., the ones also supporting the functionalities of the CCI-P1 system), preventing the need for a transition from CCI-P1 to CCI-P2. Furthermore, in the aim to facilitate the work to the Member States, DG TAXUD created CCI-P2 (Full) Scope TSS package that consolidates the specifications for both phases, offering a single package that covers all CCI scenarios and processes. Accompanying this package, the CCI-P2 (Full) Scope Technical Specifications Guide has been produced aimed at helping the Member States and the traders on how to use CCI-P2 (Full) Scope TSS for the correct implementation of both phases' scope.

In view of this, several Member States will be able to meet the CCI-P1 deployment milestone of 1 July 2024 and there is more reassurance that all Member States will meet the final deployment milestone of the overall CCI project by 2 June 2025.

Overall, the CCI-P1 project is progressing on schedule, with technical specifications completed in 2020 and conformance testing activities with Member States currently underway.

Summary from the Member States:

Regarding the associated risk level of the on-time delivery of the CCI project, most of the Member States indicated a medium to high level of risk.

Aside from the interdependencies between the core and supporting systems, the Member States shared that the risk of delay in the development of the system is increased by human and financial resource constraints, lengthy procurement processes, replacement, or upgrades of supporting platforms, and concurrent development of multiple projects. Additional factors contributing to the project delays include the lack of business knowledge, adjustments in the development strategy and coordination challenges with contractors.

The Member States reported the implementation of several measures to mitigate the delays, such as strengthening project management, improving coordination with the contractors, implementing CCI-P1 and CCI-P2 simultaneously, performing impact analysis, optimising the allocation of resources and/or implementing an Agile methodology to reduce the development timeframe.

The above summary also applies to CCI-P2.

In terms of assessing the level of completeness of the system, BG, EE, ES, HR, LU, LV, PL, and RO reported the project as completed, while LT is on target. AT, CY, CZ, DE, DK, FI, FR, GR, HU, IE, IT, MT, NL, PT, SE, SI, and SK shared that the project is delayed beyond the deployment deadline. BE did not provide concrete dates, but informed that it will be delayed. In addition, FI[53], PT, and SK submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of CCI-P1 beyond the legal deadline.

Detailed Responses:

Table 16 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	Same response as for TS.
BE	High	BE informed that CCI-P1 will be delayed and attributed a high risk at the project's timely delivery. The delays stem from a lack of capacity on both the business and IT sides, more complex integrations than anticipated, slower development than expected, and strategic changes during the project. To

[53] Information provided from a bilateral meeting between FI and DG TAXUD held on 02/04/2024.

MS	Risk Level	Additional Comments
		mitigate the delay, BE has revised its strategy and will be taking a more focused and linear approach to the project's development. By the end of 2024, BE aims to deliver the Presentation Customs Office (PCI) and Supervising Customs Office (SCI) components for pre-lodged/standard declarations, which will include simplified/supplementary declarations for both components. Additionally, BE shared it is using an Agile approach to develop the system.
BG	N/A	BG reported that the CCI-P1 system started operations on 15/01/2024. In addition, BG indicated that CCI-P1 functionalities fall within the scope of NIS, which was upgraded according to the new Annex B requirements and CCI-P1 business processes.
CY	High	CY assessed a high risk to the timely delivery of the project since it is delayed beyond the deployment deadline and plans to be in operations on 30/10/2024. The delays are attributed primarily to procurement issues and complex interdependencies among core and supporting systems, including replacement or upgrades to TARIFF, QUOTA, Manifest, Accounting, Customs and Tax Warehouses Systems, and the National Registration and Representation TP. Additionally, coordination need between subcontractors has caused further delays. CY shared that it has implemented corrective project management measures and added additional resources, which have improved the project progress. Therefore, CY intends to complete the project by the end of 2024.
CZ	High	CZ attributed a high risk to the timely completion of the CCI-P1 project and shared it will be delayed beyond the UCC WP deadline. Financial constraints are the main reason for the delay, which is hindering the development of NIS. Development began in February 2024, with future progress dependent on securing additional financial resources. CZ opted to develop and deploy CCI-P1 and CCI-P2 simultaneously to streamline the process and it plans to be operational on 15/12/2025. Furthermore, CZ is using an Agile framework to develop the project.
DE	N/A	DE indicated that the deployment of CCI-P1 will be delayed and shared that it plans to implement CCI-P1 alongside CC1-P2 on 15/11/2025.
DK	High	DK indicated a high risk of delay beyond the UCC WP deadline, as CCI-P1 is pending the deployment of NIS. Delays stem from prioritising the export and transit projects over its import system. DK has been implementing mitigating measures with the supplier; however, complexity in the development and testing phases have been a challenge. DK aims to deploy the system by 02/06/2025 and is using an Agile approach for its development.
EE	Low	EE shared that the CCI-P1 system has been in production since 09/06/2024. In addition, EE implemented an Agile approach for the development of CCI, with different iterations.
ES	Low	ES reported that the project was completed for CCI-P1 specifications. However, as the system has been redefined with CCI-P2 specifications, ES is updating the project and envisages it completed by the end of the 2024. ES shared that an iterative development approach is being used for the development.
FI	High	FI reported the system being delayed beyond the deadline set in the UCC WP and assessed a high risk to the development of the system due to limited resources on the supplier’s side. To mitigate the delay, FI negotiated with the supplier at management level, focusing on project planning and progress

MS	Risk Level	Additional Comments
		monitoring. However, FI requested a derogation to deploy the system by Q2 2025[54]. At the moment of writing, conformance testing Mode 2 is ongoing.
FR	N/A	FR indicated that it plans for the CCI-P1 system to be operational on 20/06/2026 beyond the legal deployment deadline.
GR	High	GR shared that the CCI-P1 system is delayed beyond the legal deployment deadline and aims to deploy the system in Q2 2025 alongside CCI-P2. GR assessed a high risk to the timely delivery of the project given delays caused by procurement issues impacting all UCC and MASP projects. GR reported that it is exploring alternative solutions to fulfil its legal obligations, but no final decisions have been made. GR aims to start the development of the system by the end of 2024; however, it noted that the project's start depends on the resolution of procurement challenges.
HR	Low	HR informed that the system became operational on 30/09/2024.
HU	Medium	HU indicated that the CCI-P1 system is facing delays beyond the legal deadline, with a medium risk related to its timely completion. The primary cause of the delay is human resource constraints. In response, HU has reorganised task sequences and allocated additional resources to key areas, enhancing efficiency through resource optimisation. technical specifications for the project are planned to be updated on 15/10/2024, and connectivity testing is currently underway. HU plans to deploy the system by on 02/06/2025. Furthermore, CCI-P1 is being developed concurrently with CCI-P2, using Jira to manage the project's Agile development.
IE	Medium	IE assessed the project as being delayed beyond the foreseen deployment deadline. IE initially scheduled CCI-P1 deployment for June 2024, however, it has shifted to 20/01/2026 as both CCI-P1 and CCI-P2 will be implemented concurrently with the NIS upgrade[55]. By the end of 2024, the contractor will deliver the software and conformance testing will commence in January 2025. The main reasons for this delay include technical issues with IE's existing national import application that require prioritisation as well as the development of multiple projects during the 2024-2025 period. These issues strained the limited internal and external resources.
IT	Medium	IT shared that the CCI-P1 project is delayed. IT indicated that the delay stems from the project's complexities, which involve integrating several components from NIS, including the risk engine and control component, customs decisions, and accounting functions. IT aims to complete conformance testing and deploy the system by 04/11/2024 with the standard declaration.
LT	Low	LT shared that CCI-P1 is on target and aims to deploy the system by 01/07/2024. Additionally, LT informed that its National Planning was aligned with the revised UCC WP.
LU		LU reported that CCI-P1 has been in production since 30/06/2024, with CCI-P2 messages[56].
LV	Medium	LV reported the development as completed on 01/07/2024, except for the latest Request for Change (RfC). Conformance testing Mode 1 has started and additional changes in its system are needed due to particular testing scenarios.

[54] Information provided from a bilateral meeting between FI and DG TAXUD held on 02/04/2024.
[55] The information shared by IE in the survey has been updated based on a bilateral meeting between IE and DG TAXUD held on 26/03/2024.
[56] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.

MS	Risk Level	Additional Comments
		LV associated a medium risk level to the timely delivery of the system due to recurrent RfCs during the development process, lack of time for testing and insufficient resources from both the LV customs team and the IT developer side, given the simultaneous development of numerous projects. LV shared that an Agile and iterative approach was used.
MT	Medium	MT assessed the project as being delayed beyond the UCC WP deadline as the deployment of CCI-P1 is scheduled for April 2025 [57]. Currently, the development and integration of systems is ongoing. Concerning the reasons of the delay, MT indicated insufficient resources and planning as well as a lack of business knowledge. In addition, MT shared the use of a Scrum methodology to validate the progress every three weeks.
NL	High	NL reported the system as being delayed beyond the foreseen UCC WP deadline, which results in a high risk to the timely delivery of the project. An impact analysis is being conducted to evaluate the effects of implementing the CCI system. As a result of it, NL plans to deploy CCI-P1 and CCI-P2 concurrently by 01/05/2025. In addition, NL shared the adoption of an iterative methodology for the building and testing of this system.
PL	Low	PL shared that the CCI-P1 system was deployed on 01/07/2024, using an Agile approach for its development.
PT	High	PT reported the project as being delayed. The primary causes of delay were outlined in PT's derogation request under Article 6(4) of the UCC submitted on 07/06/2022, and in the subsequent derogation request submitted on 04/12/2023. Moreover, the complexity and risk associated with the project were heightened by (a) the implementation of a complex new NIS as a basis of the CCI system; (b) the intricate interdependencies among various national and EU systems; and (c) the halt in development from mid-2023 to the end of 2023 due to challenges in procurement and tendering, particularly in renewing the provider's contracts. To address the delays, an Agile development strategy will be implemented to shorten the implementation period. Additionally, PT's National Planning has been updated to include revisions to the conformance testing period with the Commission and EOs, along with modifications to the deployment date, now planned for 29/10/2024.
RO		RO indicated that the CCI-P1 system went into operations on 01/07/2024.
SE	Medium	SE reported a delay in the project beyond the deployment deadline due to the simultaneous development of several systems and the potential impact of an IT platform change on its implementation. To mitigate the delay, SE has allocated more human and financial resources to the project, increasing the possibility to deliver it according to the National Planning provided. SE shared its plans to publish the technical specifications on 02/12/2024 and have the conformance testing environment available by 01/03/2025. The deployment of the system is planned for 02/06/2025.
SI	Medium	SI reported that the CCI-P1 system is delayed but assessed a medium risk to the timely delivery of the project and the subsequent CCI-P2. The primary cause of the delay lies with the external IT contractor that has concurrent commitments with other UCC projects and has had to extend the project deadlines. This caused SI to adjust its National Planning aiming to have CCI-P1 operational on 02/12/2024. By the end of 2024, SI plans to implement

[57] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.

MS	Risk Level	Additional Comments
		conformance testing Mode 1, Mode 2, and Mode 3 and is using an Agile approach for the system development.
SK	High	SK reported a delay in the CCI system beyond the UCC WP deadline and aims to deliver the CCI-P1 and CCI-P2 systems by 01/01/2026. SK attributed a high risk to the timely delivery of the project, primarily due to (a) the decision to develop the NIS upgrade and the CCI system as a single project to avoid parallel system operations, which resulted in contract delays; (b) resource constraints; and (c) delays in other critical projects. To address these delays, SK submitted a derogation request.

Table 16: Detailed responses from Member States – CCI-P1

Figure 25 provides the progress reported by the Member States through their national project plans, along with the status of the project.

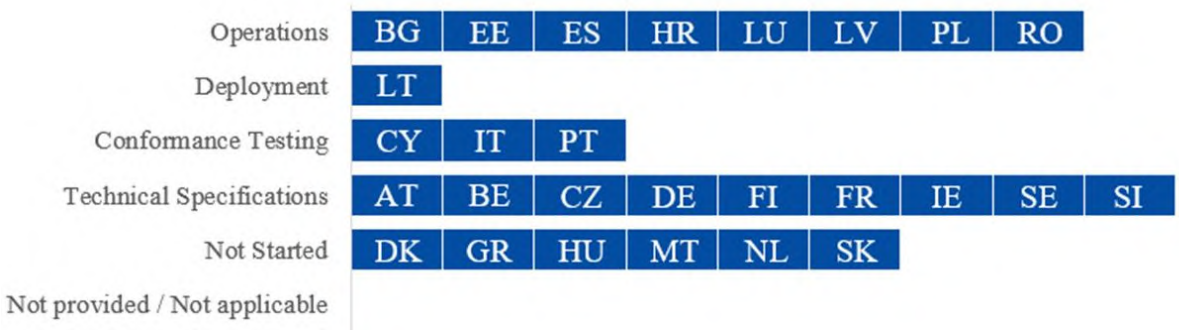


Figure 25: Project progress and status per milestone – CCI-P1

3.5.2 Overview of Project Progress

Figure 26 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

Regarding UCC Centralised Clearance for Import – Phase 1 **(CCI-P1)**, the following Member States have a planned/actual operations date that is later than the deadline in the UCC WP: AT, CY, CZ, DE, DK, FI, FR, GR, HR, HU, IE, MT, NL, PT, SE, SI, and SK. In addition, BE and IT did not provide information through their National Planning on the operations date.

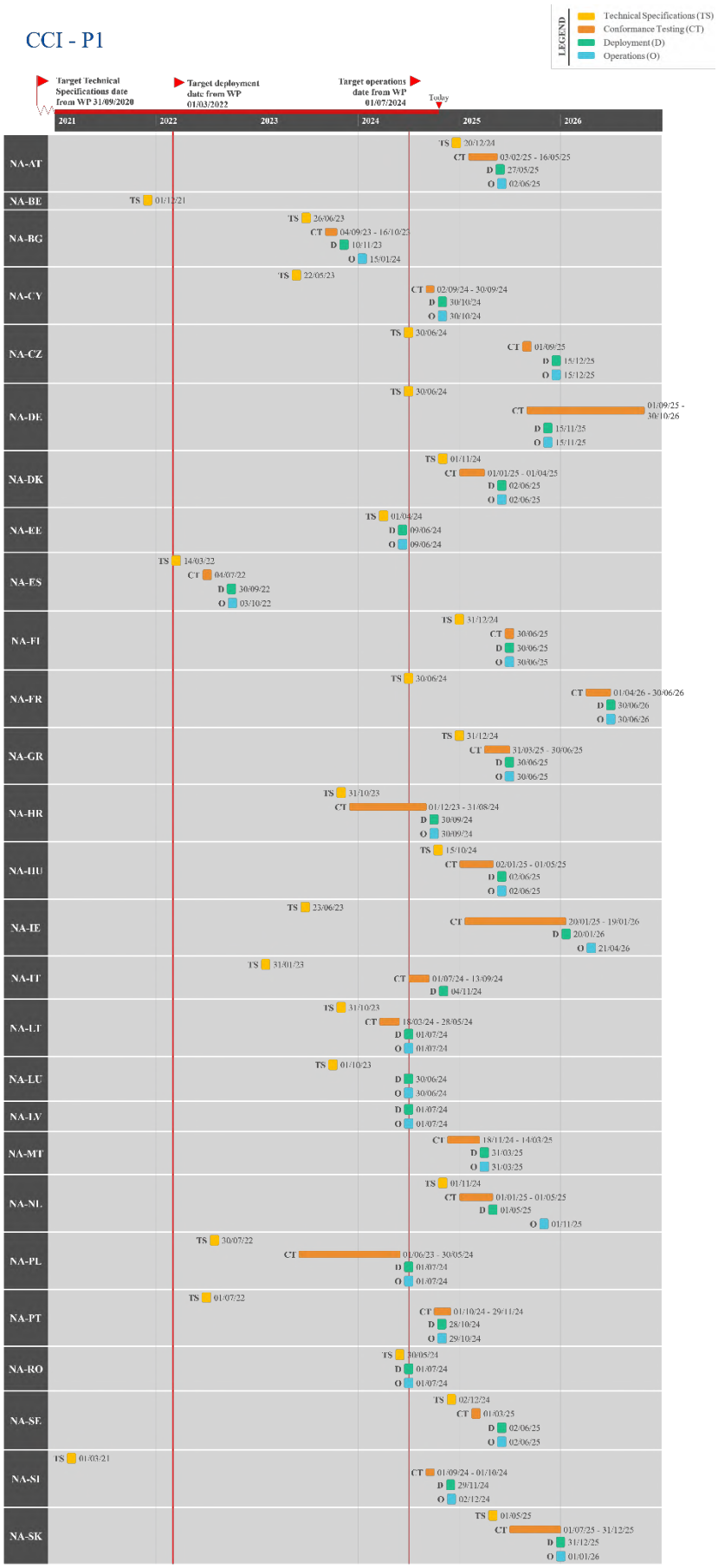


Figure 26: Actual/Planned dates per milestone – CCI-P1

3.6 UCC GUARANTEE MANAGEMENT (GUM) – COMPONENT 1

The UCC Guarantee Management (GUM) project aims to assure the effective and efficient management of the different types of guarantees. The main objective is to ensure that the data of guarantees, used in more than one Member State, are electronically accessible to the Member States where a customs declaration is lodged and accepted when such guarantee is used. This will require new interfaces between GUM and national systems. One advantage of the solution is that the traders can provide one guarantee that can be used across the Union. Moreover, the improved processing speed, traceability, and monitoring of guarantees electronically among customs offices is expected to lead to a faster identification of cases, where guarantees are deemed invalid or insufficient to cover the incurred or potential debt.

The system is comprised of two components.

Component 1 (GUM-C1) covers the management of the comprehensive guarantees that may be used in more than one Member State. It is be implemented in the UCC CDS and will interface with a national component (GUM-C2) for the monitoring of the reference amount. Transit guarantees monitoring is an exception to the above and it is handled as part of the NCTS project.

For **Component 2** (GUM-C2), please refer to Section 4.1.

3.6.1 Summary of Responses

Summary from the Commission:

The UCC Customs Decisions system is being used to implement a decentralised system with minimal central IT support. Technical specifications for GUM-C1 were completed on 19 September 2022 and the system became operational in March 2024. The conformance testing activities for GUM-C1 remain available until the Member States have implemented their GUM-C2 system within the June 2025 deadline, for which it is their responsibility to plan accordingly.

An iterative process was carried out by the Commission to validate the project scope with the Member States.

GUM-C1 is a highly complex project due to the need to implement updated Business Processes and the required integration of the system with CDS as well as other Member States' national GUM systems. Additionally, there is a moderate risk level associated with timely project delivery, given the requirement of Annex A data elements, changes in Business Processes and the deployment of the GUM-C2 systems in all Member States, to ensure full functionality of the GUM system.

3.6.2 Overview of Project Progress

Table 17 highlights any known divergences in the planning compared to the dates set in the UCC WP.

Technical Specifications		Conformance Testing	Deployment	
Target date from WP	**Actual End Date**	**Actual End Date**	**Target date from WP**	**Actual Date**
30/09/2022	19/09/2022	Not provided	11/03/2024	11/03/2024

Table 17: Comparison of Planned and Actual Dates – GUM-C1

3.7 UCC NEW COMPUTERISED TRANSIT SYSTEM (NCTS) UPGRADE – COMPONENT 1

This project aims to align the existing New Computerised Transit System (NCTS) to the UCC legal provisions. The scope of the project includes the alignment of Information Exchanges to UCC data requirements, the upgrade and development of interfaces with other systems such as AES, in addition to new Safety and Security requirements.

The transit system offers significant benefits and simplifies processes while ensuring continuity with existing systems. This achievement is the result of close collaboration between national customs authorities, trade associations and the Commission.

In terms of the planning approach, the project is divided into two components.

Component 1 (NCTS-P5) includes steps to upgrade and extend the current NCTS processes in alignment with the UCC legal provisions, to introduce new processes such as the pre-lodgement of customs declarations, to provide for the registration of 'en route' events, to align Information Exchange to UCC data requirements and to upgrade and update the development of interfaces with other systems. The system includes some components to be developed centrally, but the main components are to be developed at the national level.

NCTS-P5 will meet the following objectives[58]:

- Data harmonisation across customs domains (import, export, and transit) – New Customs EU Data Model;
- Harmonisation of the external domain resulting in trade facilitation;
- Interoperability across customs and taxation/excise;
- Alignment to operational practices for export and transit;
- Operational continuity and facilitation of the transition for National Administrations and trade;
- New IT architecture for customs trans-European systems for Member States and Common Transit Convention (CTC) countries.

Additionally, NCTS-P5 will improve the following processes:

- Transit guarantees monitoring;
- Enquiry process;
- Business statistics for transit: The current collection of business statistics will be optimised to ensure support of measurements of the Customs Union Performance system;
- Strengthening of the Safety and Security of entry/exit.

Lastly, several new functionalities are being incorporated:

- Transit declaration pre-lodgement;
- Lodgement of transit declaration with reduced data set;
- Management of 'en route' incidents;
- Export process followed up by the transit trans-European system and better monitoring of trade flows.

The new transit system will bring about substantial benefits and simplifications while ensuring continuity with the existing operational systems.

NCTS-P5 will be deployed in two steps: the first related to core functionalities (operational continuity aligned with UCC) and the second to non-core functionalities (Pre-Lodgement, Incident 'en route' Management, Office of Exit and Export followed by Transit). The National Administrations have the possibility to deploy both steps at once or to deploy them in sequence.

[58] The same objectives will also be met by AES-C1.

NCTS-P5 will be deployed in line with the following calendar:

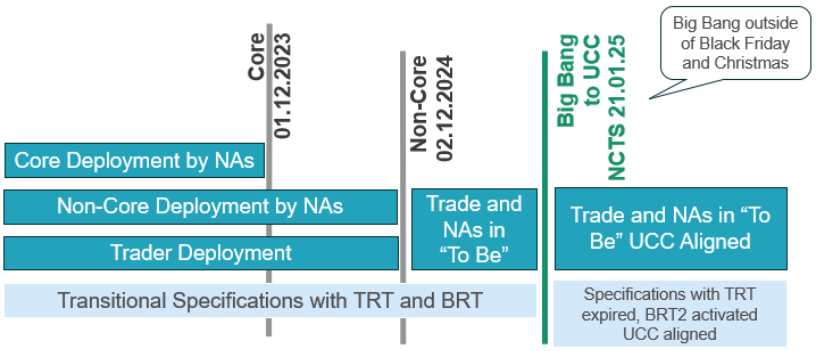


Figure 27: NCTS-P5 timeline

It is important to highlight that the NCTS system specifications developed by the Commission (Functional System Specifications [FSS] and TSS) cover the Information Exchange in the common, national, and external domains:

- The Common Domain communication refers to the Information Exchange between customs offices located in different Member States;
- The national domain includes the interface between national NCTS and other systems at the national level (e.g., AES-NCTS);
- The external domain includes the communications between the customs offices and the declarant/trader at exit, at the national level.

Regarding the message exchanges on the Common Domain, the NCTS specifications prepared by DG TAXUD are mandatory for all CTC contracting parties. In the case of external or national domains, the common NCTS specifications are strongly recommended, aiming to harmonise the transit formalities as much as possible among the CTC contracting parties. The UCC Data Annex B and Annex A3a of the CTC Convention are the binding legal framework for Transit Declarations.

There are 39 National Administrations currently in operation for NCTS: the 27 Member States, Northern Ireland under the terms of the Northern Ireland Protocol (NIP), Andorra, San Marino, and the CTC Countries (Switzerland with Liechtenstein connected, Republic of Serbia, Republic of North Macedonia, Norway with Iceland connected, Türkiye, Ukraine, and the United Kingdom). Montenegro, Georgia, and Moldova are acceding countries to the CTC Convention at various stages of preparation. Georgia is targeting entry into operation on 1 December 2024, while Montenegro and Moldova in 2025.

For **Component 2** (NCTS-P6), please refer to Section 4.5.

3.7.1 Summary of Responses

Summary from the Commission:

The challenge for NCTS-P5 is to ensure operational continuity and a smooth transition for National Administrations and trade, while implementing significant changes in the applicable data and process models. The functional and technical specifications[59] approved by the National Administrations govern the quality, technical support, operational continuity, security, and capacity of the transition to full NCTS-P5 operations.

The NCTS-P5 project has pioneered a collaborative, iterative and Agile working method that has received praise by all the National Administrations and traders involved. The adoption of an Agile approach since the project's inception has yielded functional and technical quality as well as actual progress among the National Administrations. The collective intelligence of the National

[59] The Functional and technical specifications include Service Management, Service Level Agreements, Terms of Reference, Crisis Management, Capacity Plans and Security Plans.

Administrations is crucial for the successful transition at hand. The Coordination Programme is also essential in enabling collaboration between the National Administrations and the Commission and providing transparency on the status of the project.

Considering the delays reported by the National Administrations and by the trade community for their transition to NCTS-P5 (see below), the deadlines for the NCTS-P5 transition window have been updated in the UCC WP and in the TSS. These updates aim to ensure the operational continuity of NCTS until 21 January 2025 while bringing them in alignment with the UCC Annex B.

In the same package, the Central Project Team revised the deployment schedule for NCTS-P6 to avoid any overlap between the transition from NCTS-P4 to NCTS-P5 and from NCTS-P5 to NCTS-P6. The analysis showed that it was the only way to ensure operational continuity, given the technical constraints and the available resources of both the National Administrations and the Commission, as well as the alignment with the roll-out of ICS2-R3[60].

The TSS have been improved based on past experiences and anticipated legal arrangements that will frame the NCTS-P5 operations, as set in Article 278 of the UCC.

Progress of the Central Project Team

Overall, the activities of the Central Project Team are on track according to the planned schedule for the development of the central system and the quality of the central services according to the agreed Service Level Agreement. The central converter demonstrated its fitness for purpose and its resilience with the growing volume of conversion. Other central systems have been continuously improved and the preparation for NCTS-P6 is ongoing with the development of the interface between NCTS-P6 and ICS2-R3 CR, a key component offering the interoperability between the NCTS and ICS2 systems.

The Business Continuity Plan (BCP) for NCTS was decided to be maintained as described in the Transit Manual, including any necessary updates. In Q1 2024, the BCP update was started and made available to the National Administrations in October 2024.

Migration to NCTS-P5

The National Administrations and the Commission are actively involved in transitioning the trans-European customs systems for export and transit. This started with the successful deployment of the new UCC NCTS-P5 system by DE on 6 March 2021 and the entry into international operation by ES and DE on 13 February 2023. The quality of the specifications, the legal provisions supporting these systems and, most importantly, their operational continuity was demonstrated throughout 2023 and 2024.

By 1 December 2023 (deadline for core functionalities), 14 National Administrations (DE, ES, SI, LU, HR, CH, DK, BG, CZ, EE, FI, IT, LV, and IE) were operational in the NCTS-P5 system. As of October 2024, ten additional National Administrations (RS, SE, NO+IS, UA, CY, RO, XI, GB, and SK) have joined operations.

Increasing progress of the National Administrations in 2024 (as of October 2024)

The National Administrations reported significant progress in the deployment of their National Transit Application (NTA) in 2024. All National Administrations are actively engaged in implementing their transit application.

Moreover, by the end of Q3 2024, 95% of the National Administrations are already in or have already completed their conformance testing activities, 26% are in deployment and 63% are already in operations.

[60] As regards to the UCC WP Revision, NCTS-P5 will be deployed on 21 January 2025. The transition period from NCTS-P5 to NCTS-P6 is envisaged between 03/03/2025 and 01/09/2025, during the same period that ICS2-R2 will transition to ICS2-R3, allowing for a synchronisation between both systems.

The completion percentage of the transition phase for the National Administrations collectively stands at 95% in Q3 2024 (Earned Value).

The central converter, Information Exchange Conversion Application (ieCA), developed and operated by the Commission along with other central systems, has performed as expected. This significant achievement is the outcome of over three years of intensive collaboration between the Member States and the Commission, marking the beginning of the transition in the Common Domain.

Entry into operation

Figure 28 below presents the updated planning of the National Administrations entry in operation. The figure is based on the date at which a National Administration joins the 'To Be' operation on the Common Domain with their core functionalities.

All[61] National Administrations re-confirmed their timely readiness for entry into operations with the core and non-core functionalities by 2 December 2024, with the exceptions of GR (on 31 December 2024) and SM (on 21 January 2025). Thus far, all 25 entries in operations have occurred without causing any disruption to the continuity and quality of the operations, reflecting the effective efforts of the National Project Teams.

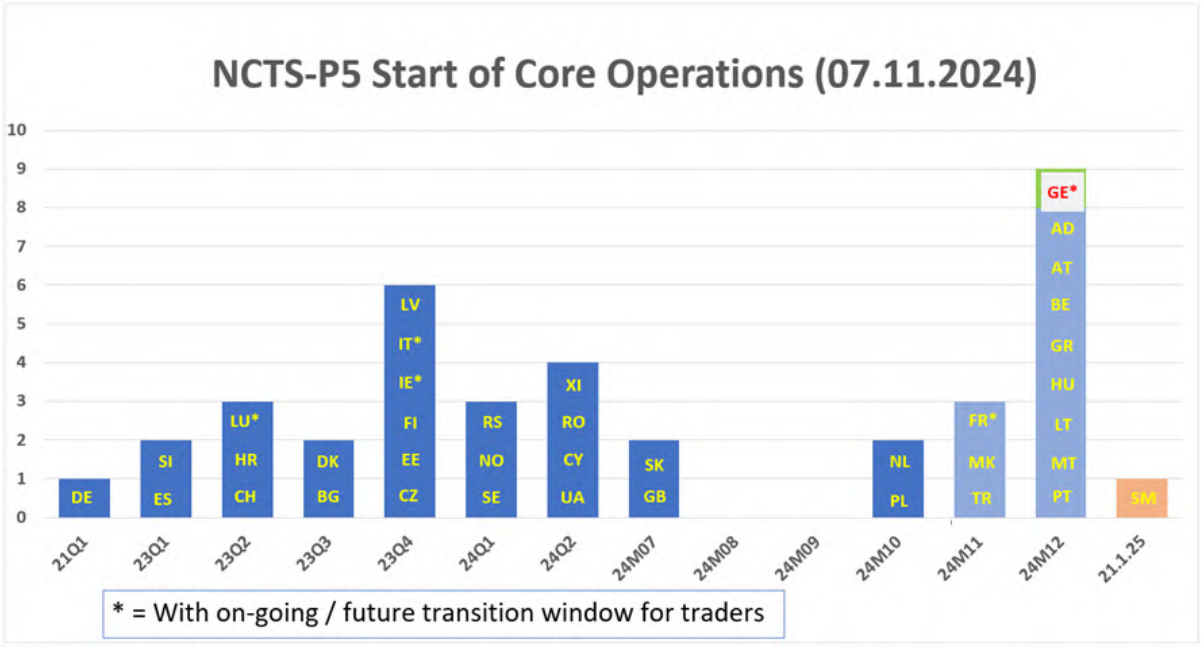


Figure 28: NCTS-P5 National Administrations entry into operations

At the moment of writing, NL and PL plan to start operations by the end of October 2024. Additionally, GE is targeting 1 December 2024 as its accession date. These countries will boost the transition of NCTS-P5 as key actors in terms of number of transit movements.

Overall, the National Administrations have collectively achieved significant progress and, despite the frequent shift in planning, it remains expected that all of them will be able to enter operations before 21 January 2025.

[61] Except for SM which has not yet provided a National Planning.

Recommendations to the Member States

The Commission invited the Member States that are running over the 1 December 2023 milestone for the core functionalities, to maintain a high level of compliance with all their national projects and to strictly respect the important milestone of 2 December 2024 and the legal deadline of 21 January 2025.

The National Administrations not yet operating in the NCTS-P5 system were invited to give the highest priority to the NCTS-P5 project. Entering operations with sufficient resources allocated and optimised organisational structure will help those Member States to keep the deadline. All the required steps must be taken to minimise as much as possible the delays after 2 December 2024.

The National Administrations are also reminded to implement all requirements of the Design Document for National Transit Application (DDNTA-5.15.1-v1.00), including transitional Rules and Conditions, to ensure operational continuity. The National Administrations are invited to adjust their NCTS-P5 set-up to the RFC-List.38 and RFC-List.39 to ensure operational continuity from 21 January 2025.

Additionally, the Commission invited the National Administrations that have not yet done so to publish their trade specifications in accordance with the latest DDNTA-5.15.2-v2.00 and RFC-List promptly.

National Administrations that do not offer a transition window to their trade should communicate their transition strategy well in advance to the EOs. This will allow adequate time for the development and testing of the trade system. Member States that offer a transitional window should track the progress of their EOs and periodically report via submission of the updated national project plan template or business statistics. Additionally, all National Administrations should launch their outreach and support programs for the EOs.

The Coordination Programme

Under the umbrella of the 'National Administration Coordination Programme,' the Commission assists and monitors the development and deployment of the national components for NCTS-P5 by the National Administrations. The programme is being extended to monitor the transition of the National Administrations and traders during their transition to NCTS-P5, to collect the national project plans of the National Administrations for their transition to NCTS-P6, to monitor the operational continuity during the transition and to foster closer collaboration with the National Administrations.

The trade community is regularly updated on the progress achieved and the National Planning.

Considering that the majority of the National Administrations are currently engaged in the implementation and deployment of NCTS-P5, the Coordination Programme must also provide support to the National Administrations to coordinate the entry of trade into operations.

The national project plan template has been updated to include additional milestones pertaining to the upload of business statistics as well as the projected or actual data on progress of transition by traders and their software providers.

In 2024, DG TAXUD closely monitored the deployment progress of trade via the Coordination Programme and report to each Electronic Customs Coordination Group (ECCG) meeting. On 25 October 2024, the transition by traders at departure was completed in all countries already operating in NCTS-P5, except for IE, IT, and LU.

Summary from the Member States:

Most Member States reported a low to medium risk level on the on-time delivery of NCTS-P5.

The risk-causing factors of delay reported by the Member States are related to difficulties in the tender procedures, procurement, and coordination with service providers, along with interdependencies between various national systems, simultaneous development of multiple projects, delays from traders, and a lack of human and financial resources. Many Member States adopted an Agile methodology or an iterative approach to shorten the implementation timeframe, while also allocating additional resources to the project and strengthening the project management.

In terms of assessing the level of completeness of the system in the moment of writing, BG, CZ, DE, EE, ES, HR, RO, SE, and SI reported the entry into operations of the full system. BE did not provide concrete date through its National Planning but reported the project as delayed.

The rest of Member States reported it will be operational before the end of the deployment window deadline: AT, CY, DK, FI, FR, GR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, and SK. While most of these Member States will implement the system in full, some are joining operations as follows: CY, FI, and LV have the core functionalities (Step 1) in operations and aim to have the non-core functionalities (Step 2) operational before the end of 2024, while IE plans to have all functionalities operational before the deadline.

Additionally, PT and SK submitted a written notification asking for a derogation under Article 6(4) UCC to DG TAXUD concerning the delay of NCTS-P5 beyond the deadline.

Detailed Responses:

Table 18 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT reported a delay in NCTS-P5 and shared that the system will be in operations in full by 02/12/2024. AT attributed a medium risk to the timely delivery of the project and stated the primary cause of delay was the need to re-initiate the tender procedure, which has now been completed. AT informed that communications with the Commission are ongoing to address the risks. The delay indicated refers to the core functionalities (Step 1), while the remainder of the project stays on schedule. Additionally, AT shared that it is using an Agile approach tailored by the software provider.
BE	High	BE reported a delay in NCTS-P5 and attributed a high risk to the timely delivery of the project. The delays are due to technical issues, strategic changes during the project, development slower than expected, and loss of experienced team members. In response, BE shared that it has adjusted its strategy by redirecting the development teams' focus on the main flows and prioritising the completion of core functionalities (Step 1) by the end of 2024. In addition, BE is using an Agile approach to develop the project.
BG	N/A	BG reported that the NCTS-P5 system started operations on 28/08/2023.
CY	Medium	CY informed about a delay in the project but still plans for a delivery within the end of the deployment window deadline. CY deployed the core functionalities of the system (Step 1) on 24/04/2024 and aims to deploy the non-core functionalities (Step 2) on 02/12/2024. The delays are attributed primarily to procurement issues and complex interdependencies among core and supporting systems that have been late, including replacement or upgrades to TARIFF, QUOTA, Manifest, Accounting, Customs and Tax Warehouses Systems, and the National Registration and Representation TP. Additionally, the need for coordination between different contractors and redesign procedures has caused further delays. CY shared that it has implemented corrective project management measures and added additional resources, which improved the project progress.
CZ	N/A	CZ informed that the NCTS-P5 system started operations on 01/10/2023, with all traders onboarded.
DE	N/A	DE shared that the NCTS-P5 system has been operational since 29/10/2023.
DK	Low	DK plans for the NCTS-P5 system to be operational by 30/06/2024 and aims to implement RfC-List.37 ‘Export followed by Transit’ functionality by

MS	Risk Level	Additional Comments
		21/01/2025. The deployment and migration of the EOs is expected to be in line with the new UCC legal deadline[62].
EE	N/A	EE reported that the NCTS-P5 system started operations on 01/10/2023.
ES	N/A	ES shared that the system joined operations on 12/03/2024, with all traders onboarded.
FI	Low	FI informed that the NCTS-P5 project will be delivered following the multiple-step approach introduced in the 2023 UCC WP revision. The core functionalities of the system (Step 1) were deployed in Q3 2023, while the non-core functionalities (Step 2) are planned for Q4 2024.
FR	Low	FR reported the NCTS-P5 project as delayed but still on track to meet the end of the deployment window deadline. FR shared that the delays are due to budgetary constraints that halted the project in 2023. Progress on the project resumed in early 2024 after the budget was re-evaluated to ensure deployment on 28/10/2024. FR shared that its objectives for the year include completing Human Machine Interface (HMI) developments for the Direct Trader Input (DTI) before conducting a certification with Electronic Data Interchange (EDI) service providers as well as proceeding with conformance testing Mode 2 between April and June 2024 and Mode 3 between August and September 2024[63]. FR indicated that the timeline to finalise the system is tight but deemed it achievable, as it has recalibrated its resources to meet upcoming milestones. FR has extended its transition period until 21/01/2025.
GR	Medium	GR reported that the NCTS-P5 system is delayed. The primary cause of delay are procurement issues, especially in securing a contract to cover all UCC and MASP projects given the short timeframes expected. To mitigate the delay, GR shared that it is exploring how to upgrade its current national system to support NCTS-P5 messages. Additionally, GR aims to be in operations by 16/12/2024 and is developing the system using an Agile framework.
HR	N/A	HR shared that the NCTS-P5 system has been operational since 01/06/2023.
HU	Medium	HU assessed a medium risk to the timely delivery of NCTS-P5 but still expects to deliver within the end of the deployment window deadline. The delay stems from internal resource shortages and significant personnel changes. HU informed that there have been efforts to resolve the resource issues and that mitigation strategies are ongoing. Operations were originally planned for the end of 2023, but the project has been postponed and a new 'go live' date has been set on 02/12/2024.
IE	Low	IE informed that the core functionalities of the system (Step 1) were deployed on 30/11/2023, as planned. However, since trader migration was delayed, IE expects the system to be fully operational by 02/12/2024.
IT	Low	IT shared that the NCTS-P5 project is on target. The system was deployed on 29/11/2023 and IT plans for it to be operational on 01/12/2024. In addition, IT informed that it has been cooperating with the EOs and has extended the projects migration period to help those still using the legacy messages to adapt to the new system.

[62] Information provided from a bilateral meeting between DK and DG TAXUD held on 01/02/2024.
[63] The information shared by FR in the survey has been updated based on a bilateral meeting between FR and DG TAXUD held on 13/03/2024.

MS	Risk Level	Additional Comments
LT	Low	LT reported the NCTS-P5 project on target and plans to deploy it on 01/09/2024. Regarding the project progress, LT shared the following progress updates: (1) the structures of electronic messages used by EUCDM in information exchange processes underwent updates and testing in a dedicated environment; (2) the processes concerning new customs office roles and the integration of electronic messages specified in NCTS-P5 were implemented and tested within the same environment; (3) the ieCA converter used by the LT Entrepreneur Portal (NTKS) during the transition period was adopted and tested and; (4) conformance testing Mode 1 was completed and Mode 2 has started[64].
LU		LU reported that NCTS-P5 was deployed 10/05/2023. Additionally, LU shared that most EOs have transitioned to this system, and it is working with the remaining EOs to ensure a full transition by 02/12/2024[65].
LV	N/A	LV entered operations with the core functionalities of the system (Step 1) on 27/11/2023. Regarding the non-core functionalities (Step 2), deployment is planned for 01/12/2024.
MT	Low	MT assessed the NCTS-P5 system as being delayed but aims to have all functionalities operational by 21/01/2025[66]. Regarding the causes of the delay, MT noted the postponement of the tender, the installation of the solution and the risk engine procurement. In addition, MT shared the adoption of an Agile and iterative approach.
NL	Medium	NL indicated the NCTS-P5 system as being delayed, but the delivery is expected within the end of the deployment window deadline. The reason for the delay relates to the fact that the complexity of the system construction exceeded initial expectations. By the end of 2024, operation, and migration, along with multiple long lived legacy messages, are expected to be finalised. To mitigate the delay, NL transitioned from an inhouse development to a contractor's package in 2023 which expedited the production by nearly a year. In addition, NL is using an iterative methodology for both the reception of product and the trader's migration to NCTS-P5.
PL	Medium	PL reported a project delay, but delivery is still anticipated within the end of the deployment window deadline. PL noted that the deployment date was postponed twice since Q1 2023, but it is currently expected on 31/10/2024. The main sources of risk identified by PL are unforeseen problems at multiple national levels and areas. This, together with traders' lack of readiness, updates to trader specifications, and dependencies on other systems, contributed to the delay in the development of the system. To address these issues, the suppliers have accelerated programming and are working on implementing the changes to its commercial application. PL has also informed traders about the upcoming changes to minimise its impact. In addition, PL shared it is using an Agile methodology by gradually implementing patches and functionalities to the system.
PT	High	PT assessed the project as being delayed, but still expected to be completed within the deadline. The main reasons for the delay were detailed in PT's derogation request, submitted in line with Article 6(4) of the UCC on 04/12/2023. PT shared that the project was further delayed due to (a) the

[64] The information shared by LT in the survey has been updated based on a bilateral meeting between LT and DG TAXUD held on 12/03/2024.
[65] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.
[66] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.

MS	Risk Level	Additional Comments
		implementation of a complex new National Transit system; (b) the intricate interconnections between various national and EU systems; and (c) a halt in the development between mid-2023 to the end of 2023 due to procurement and tendering difficulties, particularly in renewing the developer's contracts. To mitigate the delay, an Agile development approach will be adopted to streamline the implementation timeframe. Furthermore, the National Planning was revised to include updates to the conformance testing period with the Commission and EOs, and adjustments to the deployment date. PT plans to be in operations by 02/12/2024. In addition, PT shared that due to its geographical location, it is unlikely that it will assume the role of customs office of exit for transit. Therefore, PT will not implement this functionality immediately, that is, on 02/12/2024. In the event that PT decides to move forward with this implementation, it will only occur at the end of 2025. Although PT is evaluating whether there is any theoretical situation in which it could assume the role of customs office of exit for transit, a decision will be made only after this evaluation is completed. Consequently, PT will determine whether or not to implement this functionality based on the outcome of the evaluation.
RO		RO shared that the NCTS-P5 project has been operational since 15/05/2024.
SE	N/A	SE reported that the NCTS-P5 system started operations on 28/01/2024.
SI	N/A	SI informed that the NCTS-P5 system has been operational since 22/02/2023.
SK	Low	SK reported a delay in the NCTS-P5 system due to unfinished contracts that have affected the project's schedule. Additionally, resource constraints and delays in other critical projects have led to a further postponement of the project timeline. To address these delays, SK submitted a derogation request. SK aims to develop the new NTA and have the NCTS-P5 system in operations on 14/07/2024.

Table 18: Detailed responses from Member States – NCTS-P5

Figure 29[67] provides the progress reported by the Member States through their national project plans, along with the status of the project.

Figure 29: Project progress and status per milestone – NCTS-P5

[67] The progress shown in the figure considers the 2023 UCC WP approach. A project is considered delayed beyond the anticipated deployment deadline if it extends past the end of transition date (21/01/2025).

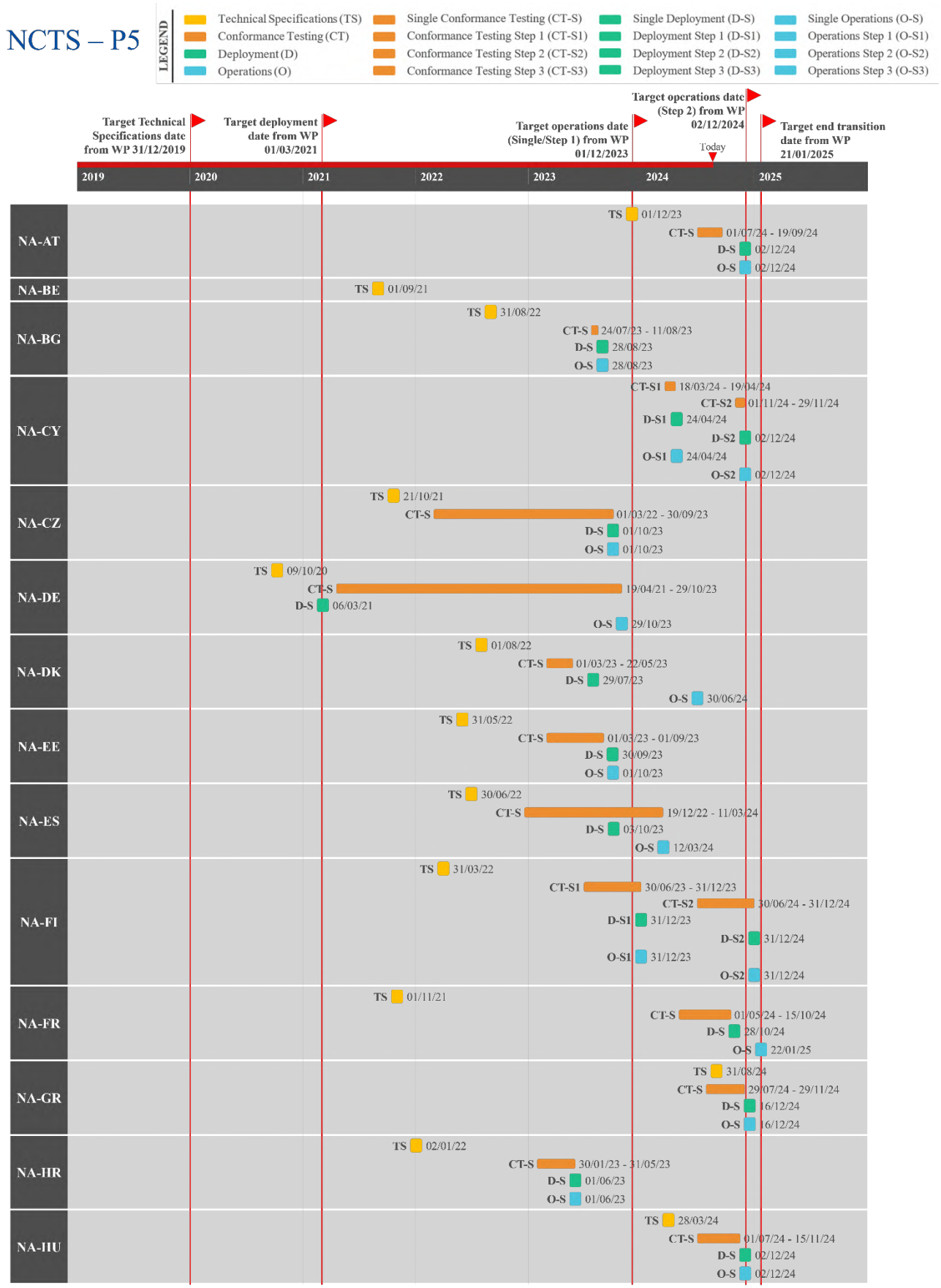
The risk assessment of National Planning of the National Administrations by the Commission services is shown and substantiated in the Table 19 below:

	NCTS-P5 (12.07.2024)									
	in procurement or inception	NPP in review	In To Be Operation	Start of Depl in Last 2 Qtr	Start of Depl in Last Qtr	Start of Depl on 01.12.23	Start of To Be Oper Dec 23 - Feb 24	Start of To Be Oper Mar 24 - Nov 24	Start of To Be Oper after Nov 24	Comments
AD								✓		Pegged to BE
AT								✓		Little Contingency
BE								✓		Little Contingency
BG			✓							In operation
CH			✓							In operation
CY		✓						✓		In operation
CZ			✓		✓					In operation
DE			✓							In operation
DK			✓							In operation
EE			✓		✓					In operation
ES			✓							In operation
FI			✓		✓					In operation
FR		✓						✓		Little contingency
GR	✓	✓						✓		Little contingency
HR			✓							In operation
HU	✓	✓						✓		Last day Big Bang
IE			✓		✓	✓				In operation
IT			✓		✓					In operation
LT								✓		Little contingency
LU			✓							In operation
LV			✓		✓					In operation
ME								✓		Little contingency
MK								✓		Little contingency
MT								✓		Little contingency
NL		✓						✓		Little contingency
NO								✓		In operation
PL								✓		Little contingency
PT		✓							✓	Last day Big Bang
RO								✓		In operation
RS			✓				✓			In operation
SE			✓				✓			In operation
SI			✓							In operation
SK								✓		Low Risk
SM									✓	No Plan
TR								✓		NPP under revision
UA								✓		In operation
GB								✓		In operation
XI								✓		In operation

Risk level of the NA	NCTS-P5 # NA
Light blue: in operation	22
Green: low risk to reach Dec' 24	1
Yellow: low-medium risk	0
Orange: medium risk	6
Red: medium-high risk	5
Dark Red: high risk	4
NAs Total	38

Table 19: Risk Assessment by the Commission: NCTS-P5

3.7.2 Overview of Project Progress



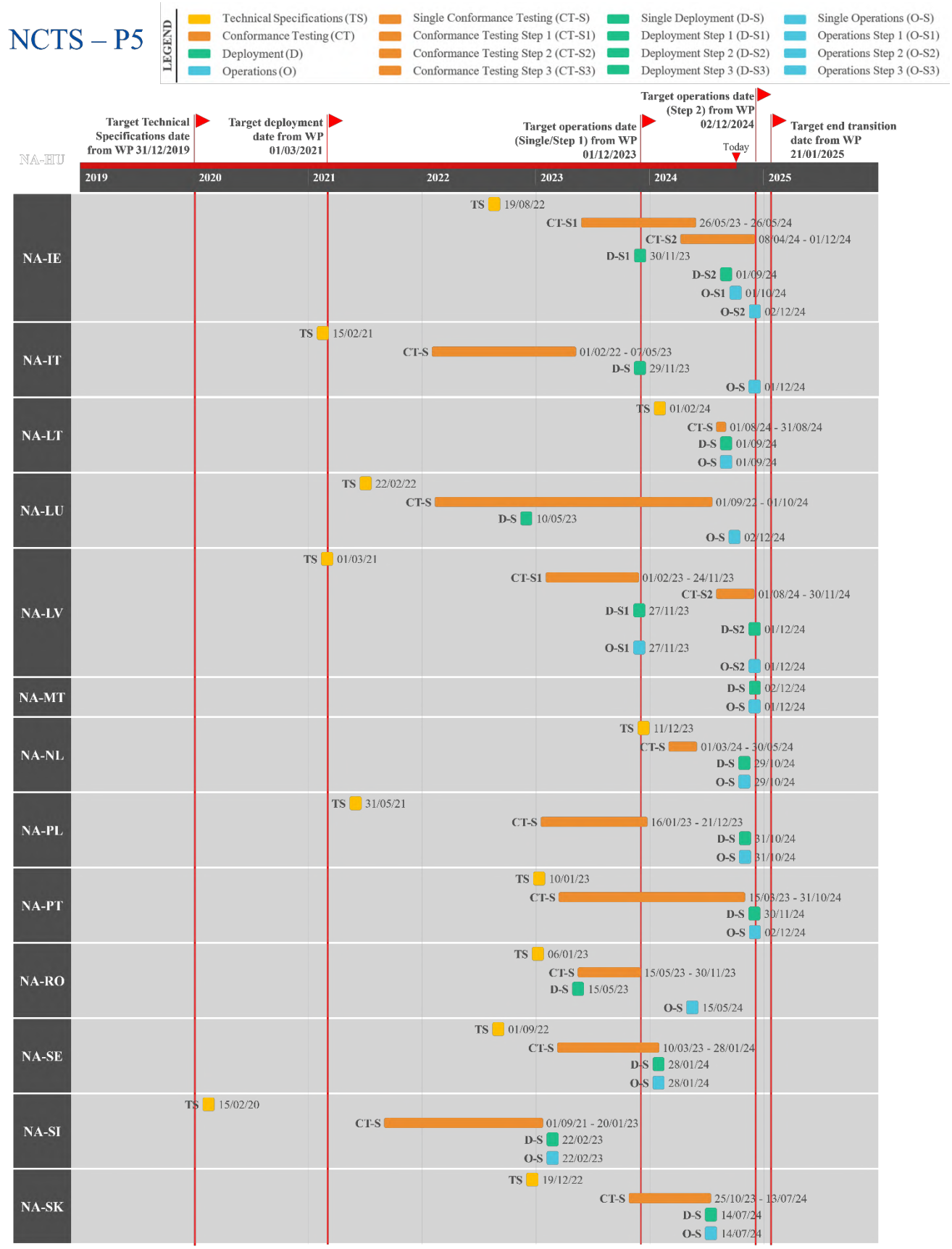


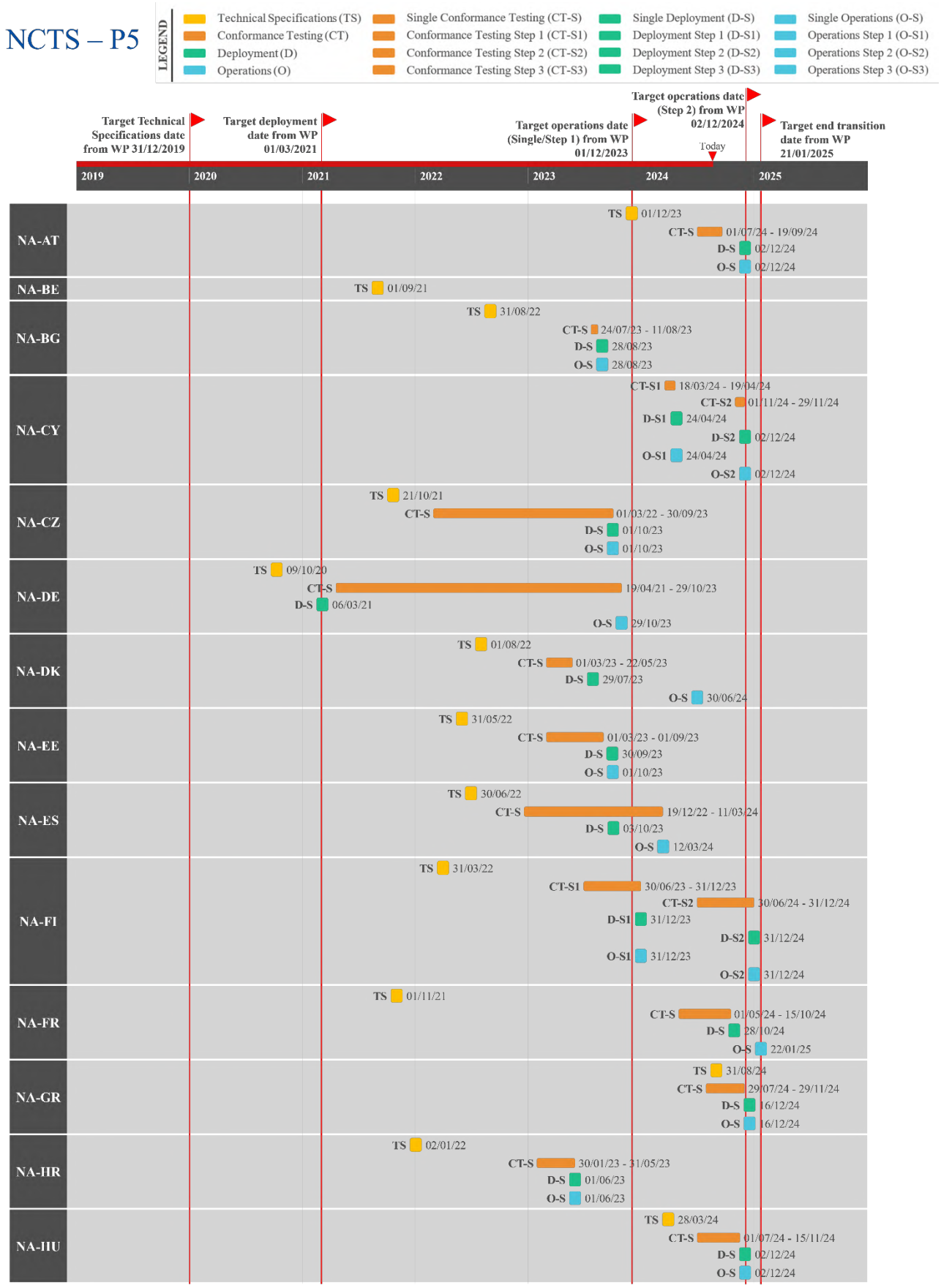
Figure 30 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates for each milestone. As this project has a

deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

Regarding UCC New Computerised Transit System Upgrade – Phase 5 (**NCTS-P5)**:

- The Member States that plan to deliver the system in full and have a planned/actual operations date that is later than the single operations deadline in the UCC WP are AT, DK, ES, FR, GR, HU, IT, LT, LU, MT, NL, PL, PT, RO, SE, and SK;
- The Member States that plan to deliver the system by steps and have a planned/actual step operations date for the core functionalities (Step 1) that is later than the deadline in the UCC WP are CY and IE;
- BE did not provide information on the operations date.

NCTS – P5


LEGEND
Technical Specifications (TS)
Conformance Testing (CT)
Deployment (D)
Operations (O)
Single Conformance Testing (CT-S)
Conformance Testing Step 1 (CT-S1)
Conformance Testing Step 2 (CT-S2)
Conformance Testing Step 3 (CT-S3)
Single Deployment (D-S)
Deployment Step 1 (D-S1)
Deployment Step 2 (D-S2)
Deployment Step 3 (D-S3)
Single Operations (O-S)
Operations Step 1 (O-S1)
Operations Step 2 (O-S2)
Operations Step 3 (O-S3)
Target Technical Specifications date from WP 31/12/2019
Target deployment date from WP 01/03/2021
Target operations date (Single/Step 1) from WP 01/12/2023
Target operations date (Step 2) from WP 02/12/2024
Today
Target end transition date from WP 21/01/2025
2019
2020
2021
2022
2023
2024
2025
NA-AT
TS 01/12/23
CT-S 01/07/24 - 19/09/24
D-S 02/12/24
O-S 02/12/24
NA-BE
TS 01/09/21
NA-BG
TS 31/08/22
CT-S 24/07/23 - 11/08/23
D-S 28/08/23
O-S 28/08/23
NA-CY
CT-S1 18/03/24 - 19/04/24
CT-S2 01/11/24 - 29/11/24
D-S1 24/04/24
D-S2 02/12/24
O-S1 24/04/24
O-S2 02/12/24
NA-CZ
TS 21/10/21
CT-S 01/03/22 - 30/09/23
D-S 01/10/23
O-S 01/10/23
NA-DE
TS 09/10/20
CT-S 19/04/21 - 29/10/23
D-S 06/03/21
O-S 29/10/23
NA-DK
TS 01/08/22
CT-S 01/03/23 - 22/05/23
D-S 29/07/23
O-S 30/06/24
NA-EE
TS 31/05/22
CT-S 01/03/23 - 01/09/23
D-S 30/09/23
O-S 01/10/23
NA-ES
TS 30/06/22
CT-S 19/12/22 - 11/03/24
D-S 03/10/23
O-S 12/03/24
NA-FI
TS 31/03/22
CT-S1 30/06/23 - 31/12/23
CT-S2 30/06/24 - 31/12/24
D-S1 31/12/23
D-S2 31/12/24
O-S1 31/12/23
O-S2 31/12/24
NA-FR
TS 01/11/21
CT-S 01/05/24 - 15/10/24
D-S 28/10/24
O-S 22/01/25
NA-GR
TS 31/08/24
CT-S 29/07/24 - 29/11/24
D-S 16/12/24
O-S 16/12/24
NA-HR
TS 02/01/22
CT-S 30/01/23 - 31/05/23
D-S 01/06/23
O-S 01/06/23
NA-HU
TS 28/03/24
CT-S 01/07/24 - 15/11/24
D-S 02/12/24
O-S 02/12/24

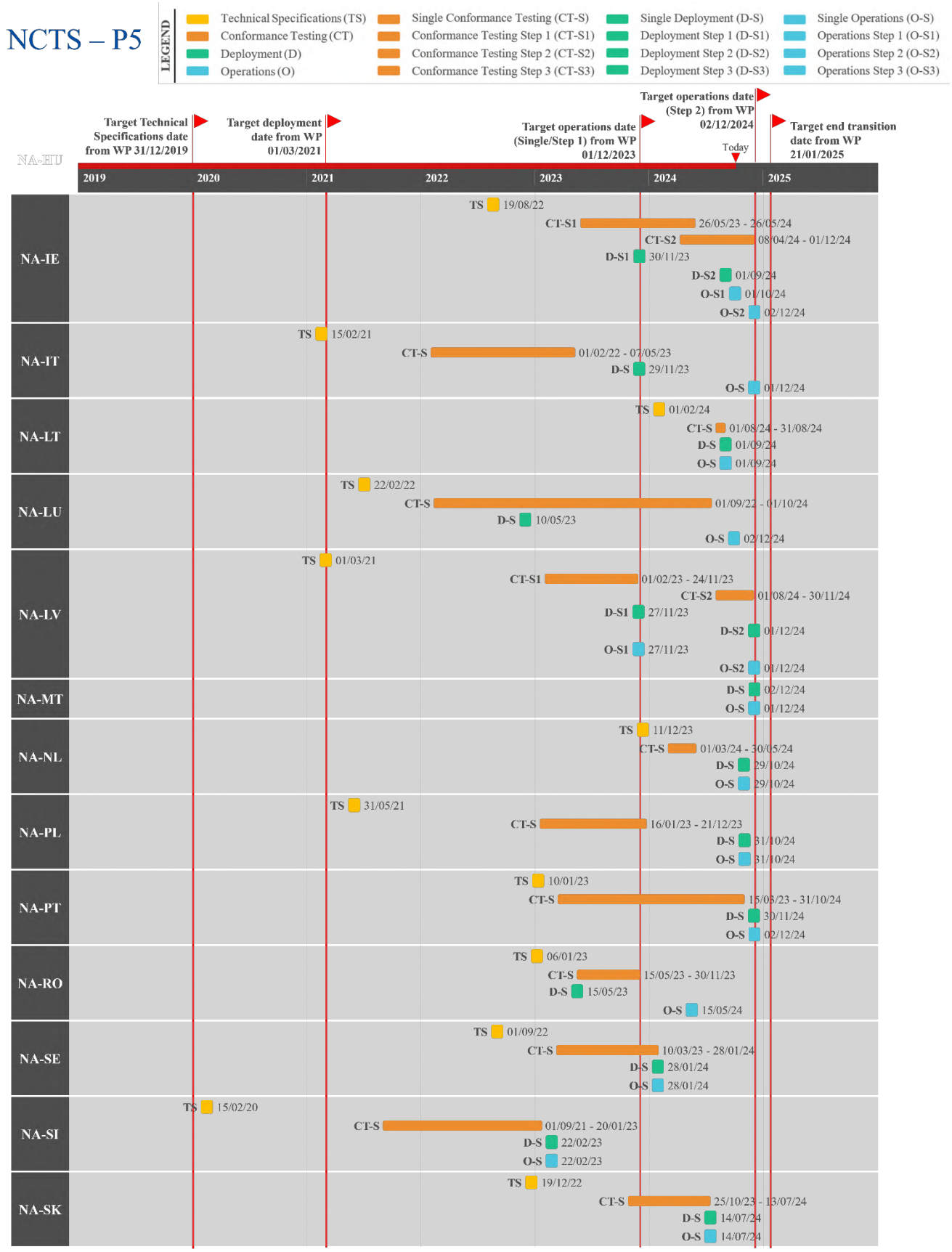


Figure 30: Actual/Planned dates per milestone – NCTS-P5

Figure 31 below illustrates the percentage of completion of the transition for all National Administrations as a group. The light blue curve represents the Planned Value, which is the baseline endorsed by the ECCG in October 2020. The dark blue curve represents the Earned Value, also known as the Actual Value, compiled from the latest National Planning submitted before 12 July 2024 and other information collected from the National Administrations during the technical meetings[68].

At the end of Q2 2024, the deployment of NCTS-P5 stands at 89% (Earned Value), while it should be at 100% (Planned Value). The National Administrations are working to accelerate their projects and mitigate risks to meet the deployment milestones for the core functionalities as soon as possible and for the non-core functionalities by 2 December 2024.

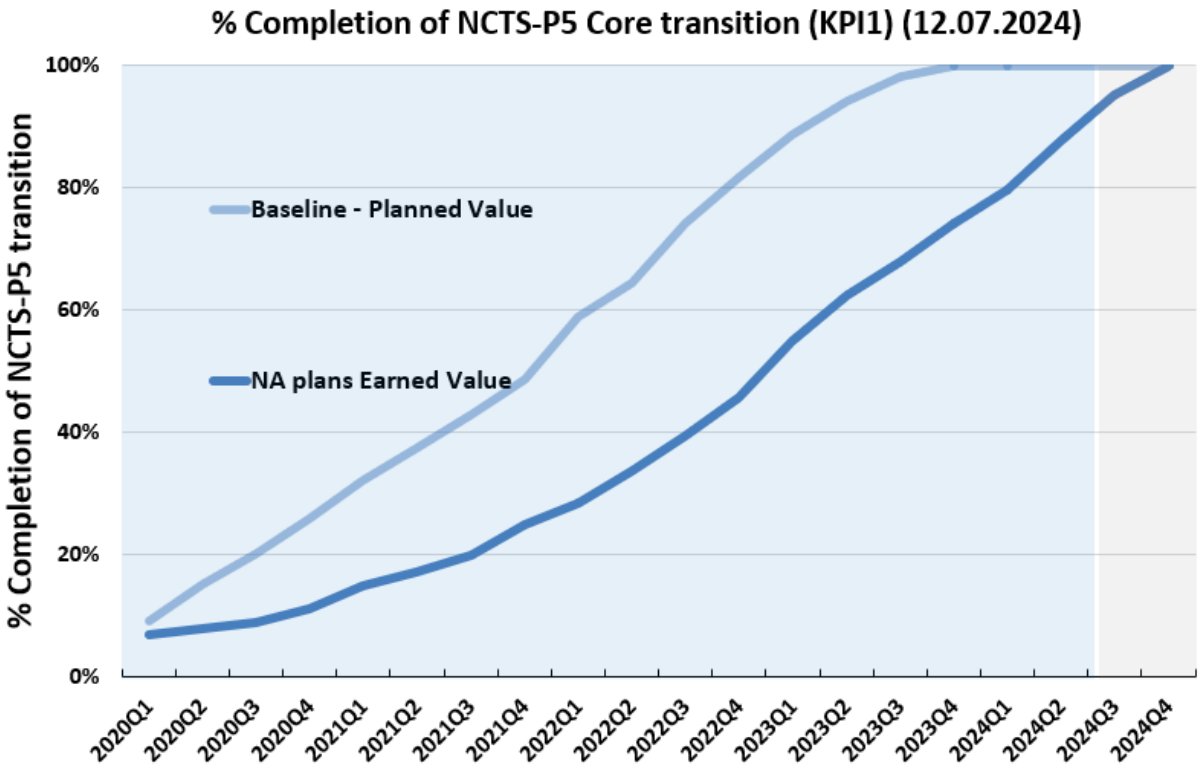


Figure 31: Conformance tests: Planned Value versus Earned Value – KPI1 – NCTS-P5

[68] The Planned and Earned Values are built on a basket of 12 key milestones across all the National Administrations involved in the transition to NCTS-P5.

Figure 32 below displays the percentage of National Administrations in the conformance testing phase. The light purple curve represents the Planned Value, which was established based on the National Administrations' plans at the end of 2020. The dark purple curve represents the Earned Value, also known as the Actual Value, compiled from the latest National Planning submitted until 12 July 2024.

The main peak of conformance tests during Q3 and Q4 2023 is now in the past. There might be some residual conformance tests activity in the background for the National Administrations that will deploy the remaining of their scopes in upcoming iterations, as well as a surge of deployments, without compromising their compliance with the revised UCC WP.

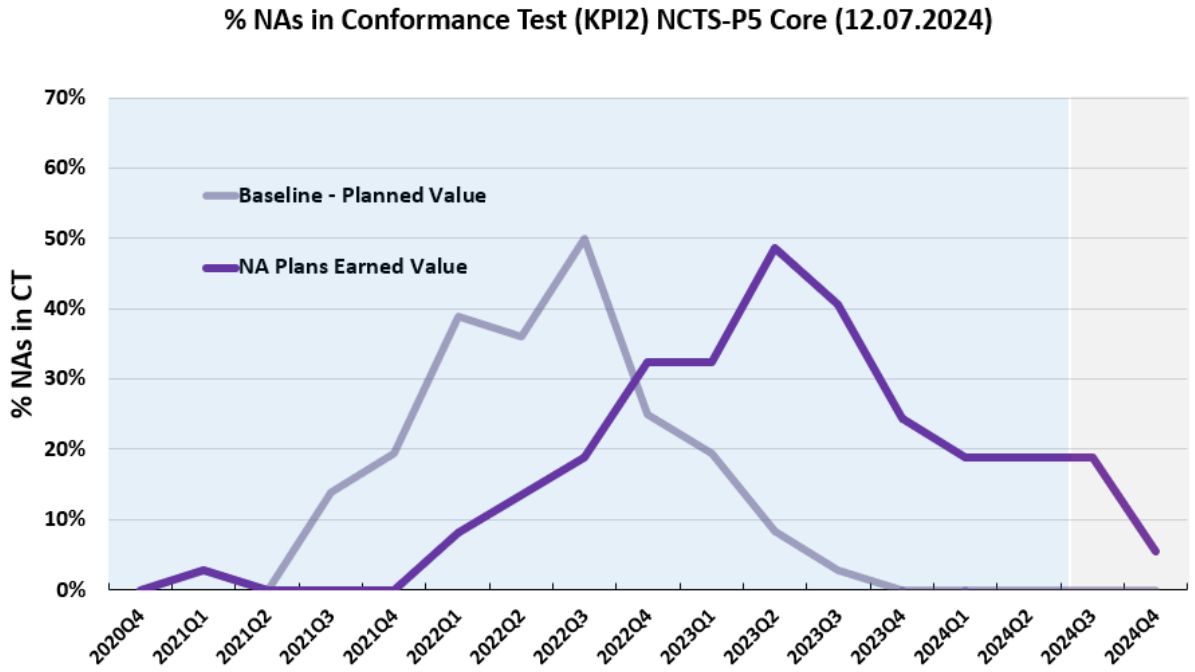


Figure 32: Conformance tests: Planned Value versus Earned Value – KPI2 – NCTS-P5

Figure 33 below illustrates the four milestones set in Article 278(a) of the Regulation (EU) 2019/632 amending Regulation (EU) 2013/952 as reported by each National Administration in its National Planning, ranked by their entry in deployment window for the traders. It illustrates how the deployment window for the trader shortens with its later start, the entry into force of the final provisions of the UCC being a legally set milestone by the UCC WP.

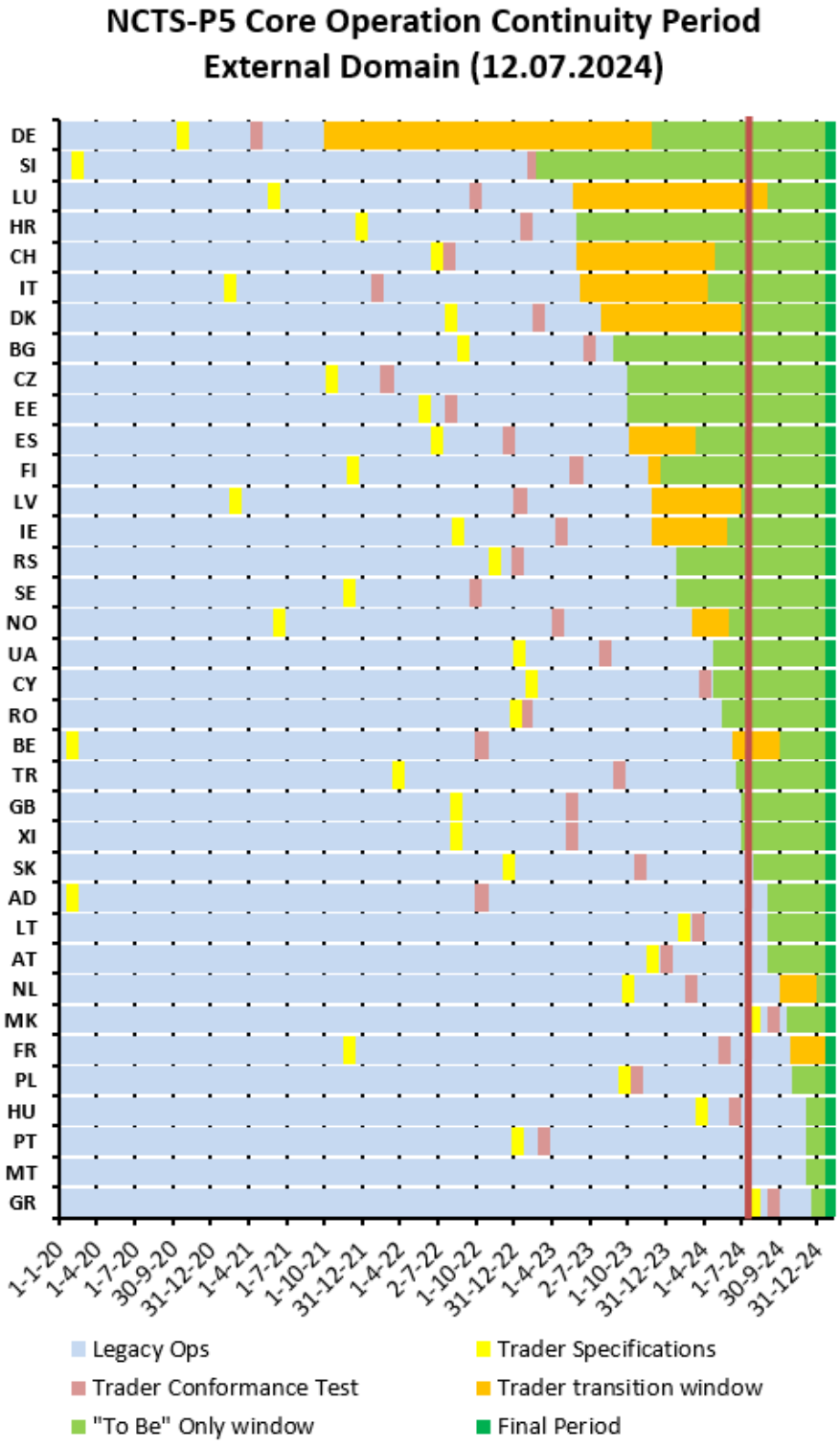


Figure 33: NCTS-P5 transitional period

3.8 UCC AUTOMATED EXPORT SYSTEM (AES)

The Automated Export System (AES) project consists of an upgrade of both the existing trans-European Export Control System (ECS) and the existing NES. It aims to implement the UCC requirements for the export and exit of goods, including export and re-export declarations, Exit Summary Declaration (EXS) and Centralised Clearance for Export (CCE), re-export notifications and an interface with EMCS and NCTS. The project entails implementing the UCC simplifications offered to trade to facilitate the export of goods for European companies, such as CCE, and the UCC obligations to better monitor what exits the customs territory of the Union to prevent fraud. The export declaration and all linked message exchanges, the Arrival at Exit Notification and EXS are subject to considerable rework. The proposed message structures are fully convertible from/to 'Legacy'/'To Be' ones, guaranteeing a smooth transition and fostering operational continuity from Q1 2021 until the latest trader is migrated to AES.

The following processes will be implemented:

- Export declaration pre-lodgement;
- Handling of simplified/supplementary declarations;
- CCE;
- Re-export notification;
- Export process followed by transit: interoperability with the NCTS trans-European system;
- Export handling of goods under excise duties suspension interoperability with EMCS;
- Exit Summary Declaration for Safety and Security at exit.

The new export system brings about substantial benefits and simplifications while ensuring continuity with the existing operational systems.

In terms of planning, the system is comprised of two components.

Component 1 (AES-C1) relates to the trans-European AES system. The project aims to further develop the existing ECS to implement a full AES that would cover the business requirements for processes and data brought about by the UCC. These processes and data will include the coverage of simplified procedures and CCE. It will also cover the development of harmonised interfaces with EMCS and NCTS. As such, AES will enable the full automation of export procedures and exit formalities. The system includes some parts to be developed centrally, but the main components are to be developed at the national level.

AES-C1 will be deployed in three steps: the first related to core functionalities (operational continuity aligned to UCC), the second to interface with Excise, and the third to non-core functionalities (Central Clearance, Export followed by Transit, Pre-Lodgement, and simplified/supplementary declarations). The Member States have the possibility to deploy all steps at once or to deploy them in sequence.

AES-C1 will be deployed in line with the following calendar:

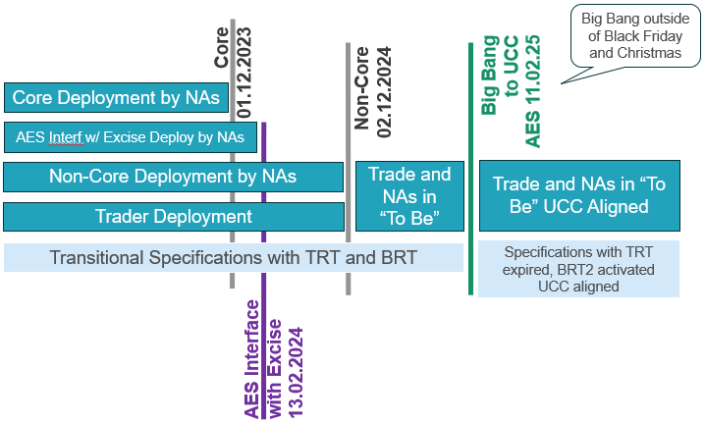


Figure 34: AES-C1 timeline

Component 2 (AES-C2) relates to the NES upgrade and aims to upgrade the national systems used for the completion of certain formalities not impacting the Common Domain of the AES.

It is important to highlight that the AES system specifications developed at the central level (FSS and TSS) cover the Information Exchange in the common, national, and external domains:

- The Common Domain communication refers to the Information Exchange between customs offices located in different Member States.
- The national domain includes the interface between national AES and other systems at national level (e.g., AES-EMCS and AES-NCTS).
- The external domain includes the communications between the customs offices and the declarant/trader at exit, at national level.

Regarding the message exchanges on the Common Domain, the AES specifications prepared by DG TAXUD are mandatory for all Member States. In case of external or national domains, the common AES specifications are strongly recommended, aiming to harmonise the export and exit formalities as much as possible among the Member States.

The 27 Member States and Northern Ireland under the NIP need to transition to the AES-C1 system by 1 December 2023 for the core functionalities, by 13 February 2024 for the interface with Excise, and by 2 December 2024 for the non-core functionalities.

3.8.1 Summary of Responses

AES – Component 1 (AES-C1)

Summary from the Commission:

For AES, the challenge lies in ensuring operational continuity and a seamless transition for Member States and trade, while implementing substantial changes in the applicable data and process models. The functional and technical specifications[69] approved by the Member States govern the quality, technical support, operational continuity, security, and capacity of the transition to full AES-C1 operations.

The AES project pioneered a collaborative, iterative and Agile working method that has been praised by all the Member States and traders involved. The adoption of an Agile approach since the project's inception has yielded functional and technical quality as well as the actual progress among the Member States. The collective intelligence of the Member States is a critical asset for the success of the transition at stake. The Coordination Programme is also essential in enabling collaboration between the Member States and the Commission and providing transparency on the status of the project.

Considering the delays reported during 2023 by the Member States and the trade community regarding their transition to AES-C1 (see below), the deadlines for AES deployment and the end date for transition were updated in the UCC WP revision and in AES TSS. These updates aimed to ensure the operational continuity of AES until 11 February 2025 and full compliance with the deadlines set in Article 278(3) of the UCC.

Progress of the Central Project Team

Overall, the activities of the Central Project Team are on track according to the planned schedule for the development of the central system and the quality of the central services according to the agreed Service Level Agreement. The central converter demonstrated its fitness for purpose and its resilience with the growing volume of conversion. Other central systems have been continuously improved.

[69] The functional and technical specifications include Service Management, Service Level Agreements, Terms of Reference, Crisis Management, Capacity Plans and Security Plans.

A new business scenario for the recapitulative supplementary declaration at export has been incorporated in the AES system specifications to promote harmonised implementations of simplified/supplementary declarations functions in the national AES systems.

Following the publication of the initial version of the AES Business Guidance in 2022 (versions for customs and for trade, available in English, German, and French), the first update was published at the end of 2023, accepted in ECCG97 in March 2024. This update was aligned with the Commission's plan to provide regular updates of the Guidance to enhance the business understanding of AES functions.

Additionally, at the end of 2023, a BCP for AES was established between the Member States and the Commission. This plan outlines the measures to be adopted in all Member States in the event of a temporary failure of the AES system. In Q2 2024, an update of the BCP was launched, introducing slight changes in the BC-EAD-Form. The updated package was accepted by ECCG, by written procedure, in August 2024.

Migration to AES-C1

The Member States and the Commission are actively involved in transitioning the trans-European customs systems for export. This started with the successful deployment of the new UCC AES system in DE in March 2021 and the entry into international operation by ES and DE on 26 April 2022. These achievements paved the way for the next generation of interconnected trans-European systems for the trade community and the national customs authorities, showcasing the quality of the specifications, the legal provisions supporting these systems and, most importantly, their operational continuity.

By 1 December 2023 (deadline for the core functionalities), fourteen Member States (DE, ES, IE, NL, HR, SI, DK, BG, EE, CZ, CY, LV, LT and IT) were operational in the AES system. As of 2024, seven additional Member States (RO, BE, LU, SE, FI, PL and SK.) joined AES operations.

Increasing progress of the Member States in 2024 (as of July 2024)

The Member States reported significant progress in deploying their national export applications in 2024. Currently, all of the Member States are actively engaged in their implementation, amongst which three Member States are in development or in the connectivity stage and almost ready to start.

Moreover, 18% of the Member States are currently in conformance testing activities, 7% are in deployment, and 75% are already in operation.

The completion percentage of the transition phase for the Member States as a group stands at 87% in Q2 2024, exhibiting a 3% increase since Q1 2024.

The central converter, ieCA, developed and operated by the Commission along with other central systems, has performed as expected. This significant achievement is the outcome of over three years of intensive collaboration between the Member States and the Commission, marking the beginning of the transition in the Common Domain.

Entry into operation

Figure 35 is based on the date at which a Member State joins the 'To Be' operation on the Common Domain with their core functionalities.

Almost all Member States confirmed that they will be in operations with the core functionalities, the interface with Excise and the non-core functionalities by 2 December 2024. However, XI plans to enter into operation with limited business core functionalities in mid-December 2024, GR and FR are expected to delay beyond December 2024.

As of mid-November 2024, DE, ES, IE, NL, HR, SI, DK, BG, EE, CZ, LV, IT, LT, CY, RO, BE, LU, SE, PL, FI and SK are active in AES-C1 operation. Thus far, all entries in operations have occurred without causing any disruption to the continuity and quality of the operation, reflecting the effective efforts of the National Project Teams.

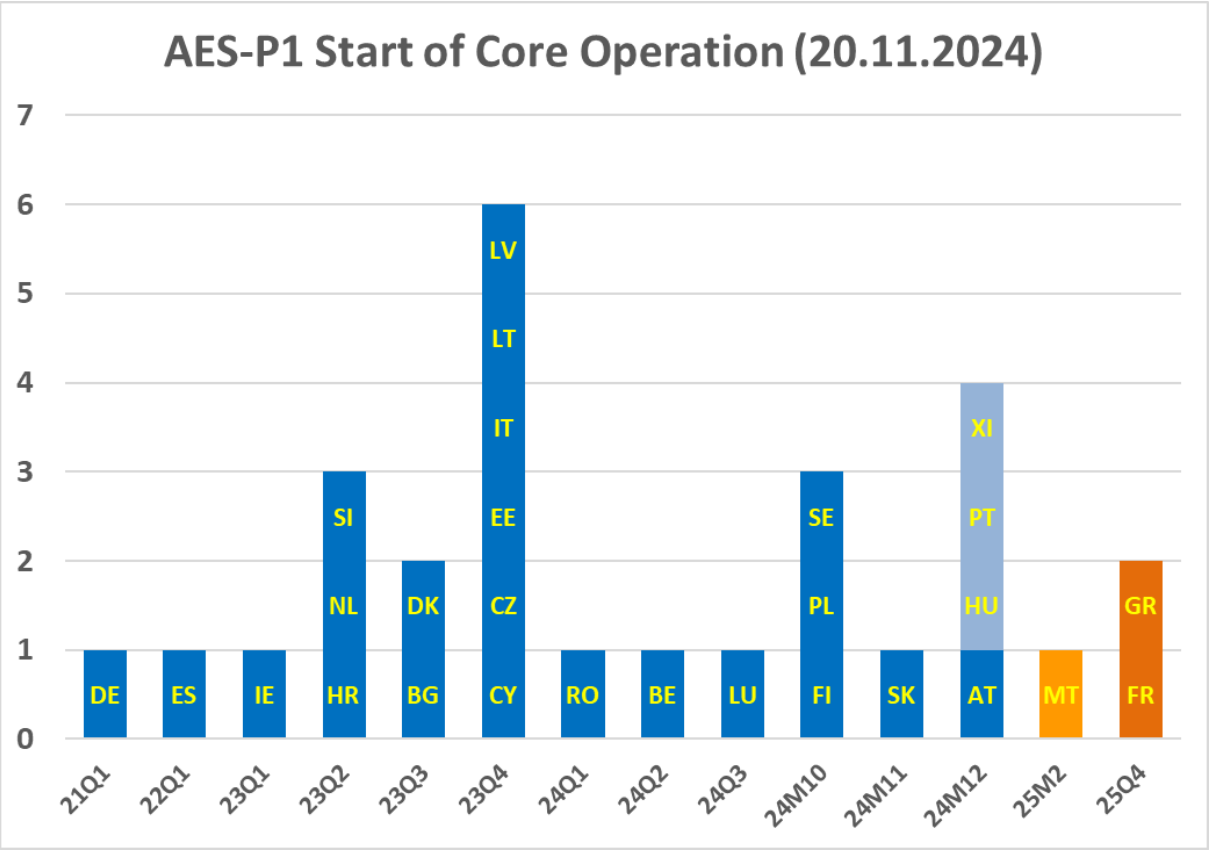


Figure 35: AES-C1 Member States entry into operations

Meanwhile, FR, PT, HU, MT, and GR are experiencing difficulties to deliver on time.

Overall, the National Administrations have collectively achieved significant progress. All remaining National Administrations, except FR and GR, will enter into operations before 11 February 2025, with most joining before end of 2024.

Recommendations to the Member States

The Commission invited the Member States, particularly those that announced running over the 1 December 2023 milestone for the core functionalities, to maintain a high level of compliance with all their national projects so that AES-C1 can be deployed in time or with the shortest delay possible.

For Member States that are at risk of missing the deadline for the non-core functionalities or already indicated an entry in operation after 2 December 2024, the Member States are advised to take advantage of the remaining time before the deadline to undertake all necessary steps to minimise delays as much as possible.

Furthermore, the Member States have been reminded about the implementation of all the requirements of the Design Document for National Export Application (DDNXA), including the transitional Rules and Conditions, to ensure operational continuity. The Member States are invited to adjust their AES-C1 applications according to the approved RfCs to ensure business continuity beyond 2 December 2024.

Additionally, the Commission invited the Member States that have not yet done so to publish their trade specifications in accordance with the latest DDNXA v5.15.1 and RfCs promptly.

It is essential for Member States that do not offer a transition window to their trade to communicate their transition strategy well in advance to the EOs. This will allow sufficient time for the development and testing of the trade system. Member States that offer a transitional window should track the progress of their traders and periodically report via submission of the updated National Project Plans template or

business statistics. Moreover, all Member States should initiate their outreach and support program for the EOs.

The Coordination Programme

Under the umbrella of the 'National Administration Coordination Programme,' the Commission assists and monitors the development and deployment of the national components for AES-C1 by the Member States. The programme is being extended to monitor the transition of the Member States and traders during their transition to AES-C1.

The trade community is regularly updated on the progress achieved and the National Planning.

The National Project Plan template has been updated to include additional milestones pertaining to the upload of business statistics as well as the projected or actual data on progress of transition by traders and their software providers.

DG TAXUD will monitor closely the deployment progress of trade via the Coordination Programme and report to each ECCG.

Summary from the Member States:

Most Member States reported a low or medium-risk level regarding the on-time delivery of the AES project, with only a few of them rating it as high.

The main risk factors impacting the progress of the project include delays in call for procurement procedures, interdependencies with other national systems, insufficient human and financial resources, delays on the traders' side, and the implementation of national regulations. Additionally, most Member States reported the adoption of an Agile methodology or an iterative approach for the development of the system to reduce the implementation timeframe. In certain instances, this measure is being complemented with the allocation of additional resources to the project and an increased support to the EOs.

The above summary also applies to AES-C2.

At the time of writing, BG, CZ, DE, DK, EE, ES, HR, RO, and SI reported the entry into operations of the full system.

The rest of Member States shared their intentions to join operations for the core functionalities (Step 1) and, if applicable, the interface with Excise (Step 2) before the end of deployment window; except for FR and GR, which will be delayed beyond the legal deadline. Additionally, all Member States except for FI, FR, GR and HU aim to have the none-core functionalities (Step 3) operational by the deadline.

Additionally, FI[70] and PT submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of AES-C1 beyond the deadline.

Detailed Responses:

Table 20 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT attributed a medium risk level to the timely delivery of the system. The primarily cause of the delay was a failed development cooperation, resulting in a re-initiation of the tender procedure. To mitigate the delays, AT has agreed to follow an implementation plan with the new developer and stated that the project's delivery is anticipated within the end of the deployment window

[70] Information provided from a bilateral meeting between FI and DG TAXUD held on 02/04/2024.

MS	Risk Level	Additional Comments
		deadline, with operations planned for 15/12/2024. AT informed of changes to its National Planning resulting from the implementation plan agreed with the new supplier, these include, a review of conformance testing dates and scope, conducting a fit-gap analysis, and finalising the project scope. In addition, AT has been using an Agile approach.
BE		BE shared that it plans to have AES-C1 in operations on 30/09/2024.
BG	N/A	Same response as for SP EXP.
CY	Medium	CY assessed a delay in the project but still plans for a delivery within the end of the deployment window deadline. CY reported that the core functionalities (Step 1) went into production on 18/12/2023, and it aims to complete the interface with Excise (Step 2) by 31/07/2024 and non-core functionalities (Step 3) by 11/02/2025. The delays are attributed primarily to procurement issues and complex interdependencies among core and supporting systems that have been delayed, including replacement or upgrades to TARIFF, QUOTA, Manifest, Accounting, Customs and Tax Warehouses Systems, and the National Registration and Representation TP. Additionally, the need for coordination between different contractors, conformance testing delays, and technical issues that required infrastructure transfer and recovery work have caused further delays. CY shared that it has implemented corrective measures, added additional resources, and strengthened support to the EOs, which have improved the project progress.
CZ	N/A	CZ shared that the AES-C1 system has been operational since 01/10/2023.
DE	Low	DE reported that the AES-C1 project has been in operations since 29/10/2023 with all EOs migrated, and functionalities for Centralised Clearance and Interface with NCTS incorporated into the national IT systems ATLAS (Release 9.1). DE has been using an Agile development approach to enhance the project, oversee operations, and perform conformance testing for new functionalities of the system.
DK	N/A	DK reported the entry into operations of the AES-C1 system on 31/05/2024, with all EOs migrated. DK shared that it deployed the core functionalities (Step 1) on 27/07/2023 and the interface with Excise (Step 2) on 13/02/2024. Regarding the non-core functionalities (Step 3), DK aims to deploy them on 21/01/2025.
EE	N/A	EE indicated the entry in operations on 01/10/2023.
ES	N/A	ES reported that the AES-C1 system joined operations on 09/05/2023, with all EOs migrated.
FI	High	FI reported the project as delayed beyond the end of the deployment window deadline since the supplier has limited resources. Consequently, this poses a significant risk to the timely delivery of AES. To mitigate the delay, FI prioritised the supplier's export resources towards AES, instead of NCTS. Additionally, FI opted to reduce the scope and engaged in negotiations with the supplier at a management level. Despite these efforts, some features had to be postponed deriving into a delay in the overall project. FI requested a derogation, planning to deploy the core functionalities of the system (Step 1)

MS	Risk Level	Additional Comments
		in Q4 2024 and the non-core functionalities (Step 3) in Q2 2025[71], while it indicated that the interface with Excise (Step 2) is not applicable.
FR	High	FR informed about a delay in the delivery of the project beyond the end of the deployment window deadline given the need to implement numerous national rules as well as AES dependencies on NIS. FR attributed a high risk to the timely delivery of the system and consequently, plans to request an extension of the transition period. To mitigate these delays, FR has strengthened its team and is collaborating with TAXUD. With these mitigations in place, FR intends to initiate conformance testing activities and expects to deploy the core functionalities (Step 1) and the interface with Excise (Step 2) on 31/12/2025, and the non-core functionalities (Step 3) on 30/09/2027. Additionally, FR is using an Agile approach to manage this system's deployment.
GR	Medium	GR reported a delay in the AES-C1 system. The primary cause of the delay stems from challenges in securing a comprehensive contract for all UCC and MASP projects. GR shared that the short timelines given to implement all requirements and the systems interoperability with EMCS have caused additional challenges. To address this, GR is considering an upgrade to its existing national export system to support AES export messages. Moreover, GR is utilising an Agile framework to develop the system and aims to be in operations by 16/12/2024[72].
HR	N/A	HR reported that AES-C1 has been operational since 03/05/2023.
HU	Medium	Same response as for SP EXP.
IE	Low	IE indicated employing the multiple-step approach outlined in the 2023 UCC WP revision, with the core functionalities (Step 1) operational since 21/05/2023 and the interface with Excise (Step 2) deployed on 21/03/2024. IE specified that the deployment of the non-core functionalities (Step 3) with the Export Followed By Transit (EFBT) and CCE functionalities was moved to 01/07/2024 to ensure compliance with the UCC WP.
IT	Low	IT shared that the AES-C1 project is on target and indicated it is using the multiple-step approach. IT reported the following information: The system's core functionalities (Step 1) have been in operations since 08/06/2023, interface with Excise (Step 2) was deployed on 13/02/2024, and non-core functionalities (Step 3) are scheduled for 01/12/2024. Additionally, IT reported that it is collaborating with the EOs and has extended the project's migration period to assist those still using legacy messages transition to the new system.
LT	N/A	LT reported that AES-C1 core functionalities (Step 1) and interface with Excise (Step 2) were deployed on 03/12/2023, while the non-core functionalities (Step 3) are planned to be deployed on 01/09/2024.
LU		LU informed that AES was deployed on 08/07/2024 and despite challenges with some larger traders who are not yet prepared to switch to AES, LU aims

[71] The information shared by FI in the survey has been updated based on a bilateral meeting between FI and DG TAXUD held on 02/04/2024.
[72] This date was stated in Greece's National Project Plan, this is now outdated. Updated Figure 35 indicates deployment is expected beyond 2025.

MS	Risk Level	Additional Comments
		to be operational on 02/12/2024 with all EOs migrated into the system. Additionally, LU informed that the connection with EMCS is already live[73].
LV	N/A	LV indicated the use of the multiple-step approach introduced in the 2023 UCC WP revision. LV reported the following information: core functionalities (Step 1) entry in operations on 10/10/2023, interface with Excise (Step 2) deployment on 13/02/2024 and non-core functionalities (Step 3) planned on 01/12/2024.
MT	Medium	MT shared that AES has been developed and is currently in the testing phase, even with delays the deployment is planned for 11/02/2025[74].The project is at risk due to technical constraints in the import system operations date that has superseded the export 'go live' date[75]. In addition, MT shared the use of a Scrum methodology to validate the progress every three weeks.
NL	Low	NL reported a project delay, but delivery is anticipated within the steps set in the UCC WP. NL shared that the core functionalities (Step 1) entered into operations on 01/1/2023, interface with Excise (Step 2) on 13/02/2024 and non-core functionalities (Step 3) are planned for 02/12/2024. NL expects to transition all traders to AES in 2024 before the end of the deployment window deadline. However, the migration is proving to be lengthier than initially estimated, impacting the overall system progress. In addition, NL shared it is employing an iterative methodology during the transfer of traders to AES.
PL		PL indicated that it plans to have the AES-C1 system in operations on 31/10/2024.
PT	High	PT shared that the project is delayed. The primary reasons for the delay were shared in PT's derogation request in accordance with Article 6(4) of the UCC, submitted on 04/12/2023. Additionally, the complexity and risk associated with the project escalated due to (a) the challenges of establishing a new NES; (b) the intricate interdependencies among various national and EU systems; (c) the suspension of development from mid-2023 to the end of 2023 caused by procurement and tendering challenges, especially in renewing contracts with the suppliers. To mitigate the delays, an Agile development approach will be implemented to streamline the project timeframe. Furthermore, the National Planning was adjusted to reflect changes in the conformance testing schedule with the Commission and EOs as well as adjustments to the deployment date, now scheduled for 30/11/2024. At the moment of writing, PT shared that it is expected that a few functionalities may be phased into operations after the start date of operations, due to the intricate interdependencies among various national and EU systems.
RO		RO informed that the AES-C1 system has been operational since 16/03/2024.
SE	Low	SE reported the project as being delayed and aims to deploy the system in full on 01/10/2024. To address the delay, SE developed a plan in Autumn 2021 that was updated with the 2023 UCC WP revision. Concretely, the plan includes: (a) to perform a partial certification of Certificates A1 and A2 between April and May 2024, and Certificates A3 and A4 in August 2024; (b) to schedule the EIDR, EXD, and re-export notification to be deployed during 2025, without

[73] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.
[74] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.
[75] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.

MS	Risk Level	Additional Comments
		impacting other Member States or the Common Domain; and (c) to shorten the migration period compared to what was initially anticipated. The traders expressed a preference for this accelerated migration due to the complexity associated with concurrently using both the old and new systems, owing to differing process obligations.
SI	N/A	SI shared that the AES-C1 system has been operational since 24/05/2023.
SK	Low	SK assessed a delay in the AES-C1 project but anticipates it to be operational on 14/10/2024. SK attributed a low risk to the timely delivery of the project despite delays caused by a postponed start, limited human resources, and a prolonged conformance testing period. Additional delays arose from necessary modifications to the NECA system. To mitigate these delays, SK shared it will postpone some of the non-core functionalities of the system. This strategy is designed to ensure the project is ready for operation by the deployment deadline, however SK has indicated it may result in a temporarily less effective solution. By the end of 2024, SK aims to complete the conformance testing and UAT, adjust the NECA system, provide training to the users, communicate with the EOs, and initiate operations.

Table 20: Detailed responses from Member States – AES-C1

Figure 36[76] provides the progress reported by the Member States through their national project plans, along with the status of the project.

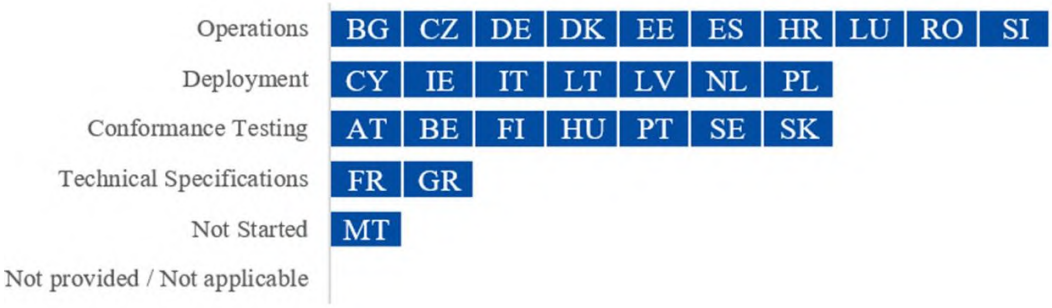
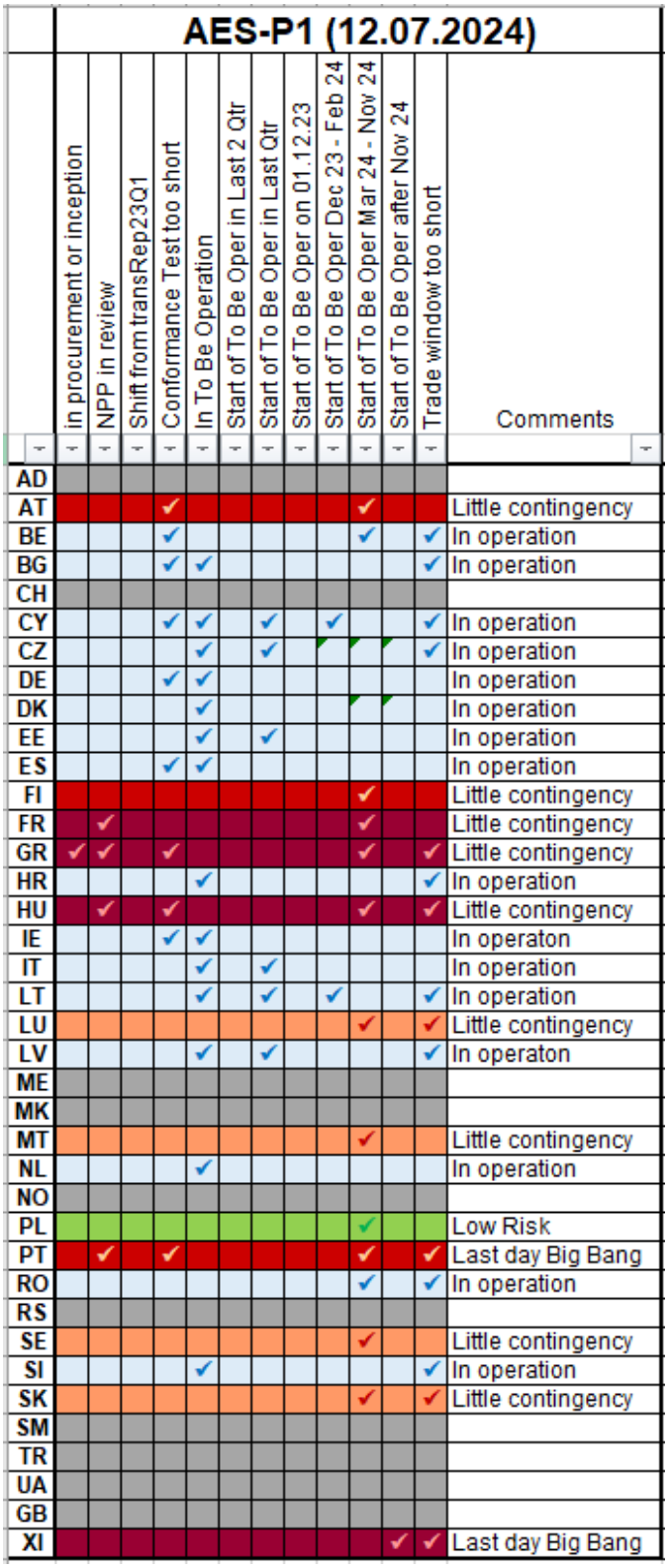


Figure 36: Project progress and status per milestone – AES-C1

[76] The progress shown in the figure considers the 2023 UCC WP approach. A project is considered delayed beyond the anticipated deployment deadline if it extends past the end of transition date (11/02/2025).

The risk assessment of National Planning of the Member States by the Commission services is shown and substantiated in the Table 21 below:



AES-P1 (12.07.2024)														
	In procurement or inception	NPP in review	Shift from transRep23Q1	Conformance Test too short	In To Be Operation	Start of To Be Oper in Last 2 Qtr	Start of To Be Oper in Last Qtr	Start of To Be Oper on 01.12.23	Start of To Be Oper Dec 23 - Feb 24	Start of To Be Oper Mar 24 - Nov 24	Start of To Be Oper after Nov 24	Trade window too short	Comments
AD													
AT				✓						✓			Little contingency
BE				✓						✓		✓	In operation
BG				✓	✓							✓	In operation
CH													
CY				✓	✓		✓		✓			✓	In operation
CZ					✓		✓					✓	In operation
DE				✓	✓								In operation
DK					✓								In operation
EE					✓		✓						In operation
ES				✓	✓								In operation
FI										✓			Little contingency
FR		✓								✓			Little contingency
GR	✓	✓		✓						✓		✓	Little contingency
HR					✓							✓	In operation
HU		✓		✓						✓		✓	Little contingency
IE				✓	✓								In operaton
IT					✓		✓						In operation
LT					✓		✓		✓			✓	In operation
LU										✓		✓	Little contingency
LV					✓		✓					✓	In operaton
ME													
MK													
MT										✓			Little contingency
NL					✓								In operation
NO													
PL										✓			Low Risk
PT		✓		✓						✓		✓	Last day Big Bang
RO										✓		✓	In operation
RS													
SE										✓			Little contingency
SI					✓							✓	In operation
SK										✓		✓	Little contingency
SM													
TR													
UA													
GB													
XI											✓	✓	Last day Big Bang

Risk level of the NA	AES-P1 # MS
Light blue: in operation	16
Green: low risk to reach Dec' 24	1
Yellow: low-medium risk	0
Orange: medium risk	4
Red: medium-high risk	3
Dark Red: high risk	4
NAs Total	28

Table 21: Risk Assessment by the Commission: AES-C1

AES – Component 2 (AES-C2)

Summary from the Member States:

Please see also the summary from AES-C1.

In terms of assessing the level of completeness of the system at the moment of writing, the following Member States reported the system as completed: BE, BG, CY, CZ, DE, DK, EE, ES, HR, IE, IT, LT, LU, LV, NL, RO, and SI. FI, HU, PL, PT, SE, and SK indicated delays but expect the delivery of the project within the deployment deadline, whereas AT, GR, and MT informed being delayed beyond the legal deadline, and FR did not provide concrete planning on AES-C2. Additionally, FI[77] and PT submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of AES-C2 beyond the deadline.

Detailed Responses:

Table 22 provides the individual updates from the Member States on their responses to the survey and the national plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT reported a delay beyond the UCC WP deadline in the AES-C2 system and attributed a medium risk to the timely delivery of the project. AT shared its plans to implement the system on 05/02/2025. The primary cause of delay was the need to re-initiate the tender procedure, which has now been completed. AT informed that communications with the Commission are ongoing to address the risks. Additionally, AT shared that is using an Agile approach tailored by the software provider.
BE		BE indicated that AES-C2 was deployed on 19/06/2024 and plans for it to be operational on 30/09/2024.
BG	N/A	Same response as for SP EXP.
CY	N/A	CY shared that the AES-C2 system started operations on 18/12/2023.
CZ	N/A	Same response as for AES-C1.
DE	N/A	DE reported the completion of AES-C2, the system has been in operations since 29/10/2023.
DK	N/A	DK reported the entry into operations of the AES-C2 system on 31/05/2024, with all EOs migrated.
EE	N/A	EE shared that the AES-C2 system joined operations on 01/10/2023.
ES	N/A	ES informed that the AES-C2 system started operations on 09/05/2023.
FI	High	FI reported the project as delayed since the supplier has limited resources, consequently posing a risk to the timely delivery of AES. To mitigate the delay, FI prioritised the supplier's export resources towards AES, instead of NCTS. Additionally, FI opted to reduce the scope and engaged in negotiations with

[77] The information shared by FI in the survey has been updated based on a bilateral meeting between FI and DG TAXUD held on 02/04/2024.

MS	Risk Level	Additional Comments
		the supplier at a management level. Despite these efforts, some features had to be postponed deriving into a delay in the overall project. FI requested a derogation[78] for AES and is planning to deploy the system in Q4 2024.
FR	High	FR indicated that the planning for AES-C2 is yet to be confirmed.
GR	Medium	GR informed that it is experiencing a delay in the AES-C2 system beyond the UCC WP deadline. The main challenges have been procurement difficulties, particularly with securing a contract that can encompass all UCC and MASP projects with tight timelines to fulfil the export requirements. To address this, GR is considering an upgrade to its existing national export system to support UCC provisions. Additionally, GR plans to go into operations on 16/12/2024and is utilising an Agile framework to develop the system[79].
HR	N/A	HR reported that AES-C2 has been operational since 02/05/2023.
HU	Medium	Same response as for SP EXP.
IE	Low	IE shared that AES-C2 started operations on 21/05/2023. Additionally, IE reported that it expects to implement the RfC-List.39 by the end of 2024, with a focus on the development of the new declaration type IE515 and EIDR.
IT	Low	IT shared that the AES-C2 has been in operations since 08/06/2023. Additionally, IT reported that it collaborated with the EOs and extended the project's migration period to assist those still using legacy messages transition to the new system.
LT	N/A	LT indicated that AES-C2 was implemented on 03/12/2023.
LU		Same response as AES-C1[80].
LV	N/A	LV reported that the AES-C2 system started operations on 10/10/2023.
MT	Medium	Same response as AES-C1[81].
NL	High	NL reported the AES-C2 system has been in operations since 01/12/2023, however, it is experiencing a delayed in the CCE component, thus posing a high risk to the timely delivery of the full system. An impact analysis was conducted to evaluate the effects of implementing this feature, with the object of preventing further hindrance to the overall project progress. Following this analysis, NL announced that the CCE component would be combined with CCI-P1 and CCI-P2 and implement in Q4 2025[82]. In addition, NL shared the adoption of an iterative methodology for the building and testing of this functionality.

[78] The information shared by FI in the survey has been updated based on a bilateral meeting between FI and DG TAXUD held on 02/04/2024.
[79] This date was stated in Greece's National Project Plan, this is now outdated. Updated Figure 35 indicates deployment is expected beyond 2025.
[80] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.
[81] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.
[82] Information provided from an email communication between NL and DG TAXUD on 23/07/2024.

MS	Risk Level	Additional Comments
PL	Medium	PL assessed the project as being delayed, but overall, it is anticipated to remain within the projected UCC WP deadline. The implementation planning has been postponed twice since 2023, but PL aims to deploy the system on 31/10/2024. The main causes of the postponement include the delayed publication of messages for traders, especially in the export domain, as well as reports from traders indicating their lack of readiness, both from a business and technical standpoint, to transition to the new service rules and system. Moreover, PL is encountering unforeseen problems at various national levels and areas. To address this situation, software providers have accelerated programming and continue to work on integrating changes into its commercial applications. Efforts have also been made to increase trader awareness and familiarity with the upcoming changes. In addition, PL shared the use of an iterative and Agile methodology depending on the scale of changes and the urgency of error elimination.
PT	High	PT reported the project as being delayed. The primary reasons for the delay were shared in PT's derogation request submitted on 04/12/2023. These delays are due to (a) the intricate interdependencies among various national systems; and (b) the suspension of development from mid-2023 to the end of 2023 caused by procurement and tendering challenges, especially in renewing contracts with the supplier. To mitigate the delays, an Agile development strategy will be implemented to shorten the implementation period. Additionally, the National Planning has been updated to include revisions to the conformance testing period with the Commission and the EOs, along with modifications to the deployment date, now set on 30/11/2024. At the moment of writing, PT shared that it is expected that a few functionalities may be phased into operations after the start date of operations, due to the intricate interdependencies among various national and EU systems.
RO		RO shared that the AES-C2 system has been operational since 16/03/2024.
SE	Low	Same response as for AES-C1.
SI	N/A	Same response as for AES-C1.
SK	Low	Same response as for AES-C1.

Table 22: Detailed responses from Member States – AES-C2

Figure 37 provides the progress reported by the Member States through their national project plans, along with the status of the project.

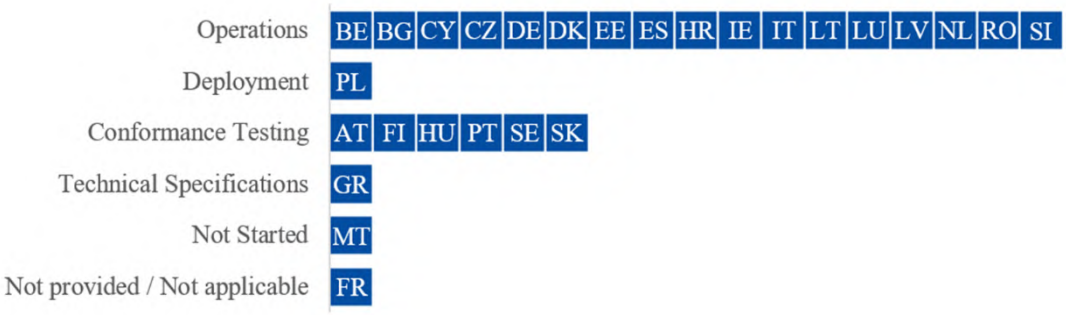
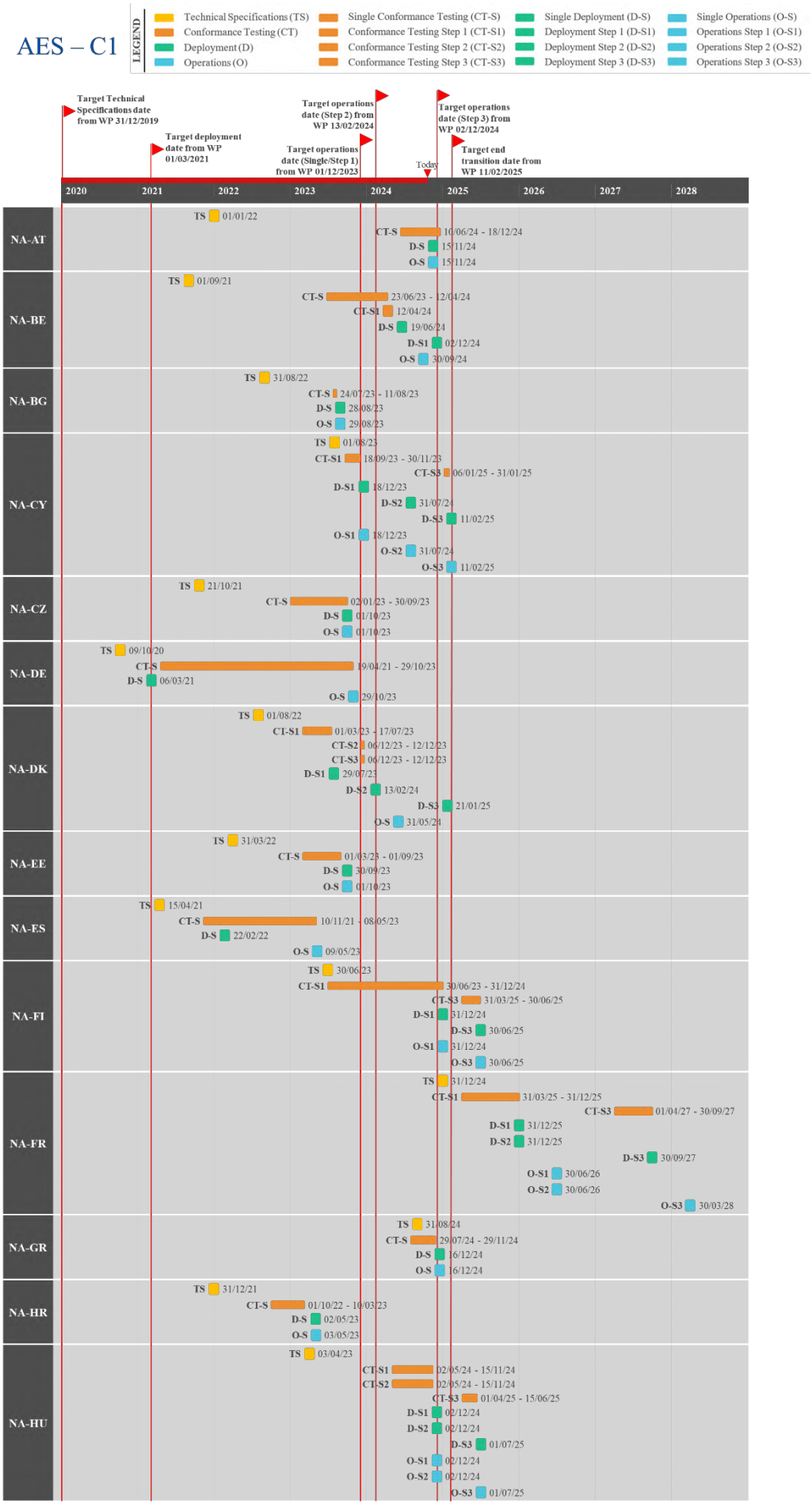


Figure 37: Project progress and status per milestone – AES-C2

3.8.2 Overview of Project Progress


AES – C1
LEGEND
Technical Specifications (TS)
Conformance Testing (CT)
Deployment (D)
Operations (O)
Single Conformance Testing (CT-S)
Conformance Testing Step 1 (CT-S1)
Conformance Testing Step 2 (CT-S2)
Conformance Testing Step 3 (CT-S3)
Single Deployment (D-S)
Deployment Step 1 (D-S1)
Deployment Step 2 (D-S2)
Deployment Step 3 (D-S3)
Single Operations (O-S)
Operations Step 1 (O-S1)
Operations Step 2 (O-S2)
Operations Step 3 (O-S3)
Target Technical Specifications date from WP 31/12/2019
Target deployment date from WP 01/03/2021
Target operations date (Single/Step 1) from WP 01/12/2023
Target operations date (Step 2) from WP 13/02/2024
Today
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AES – C1

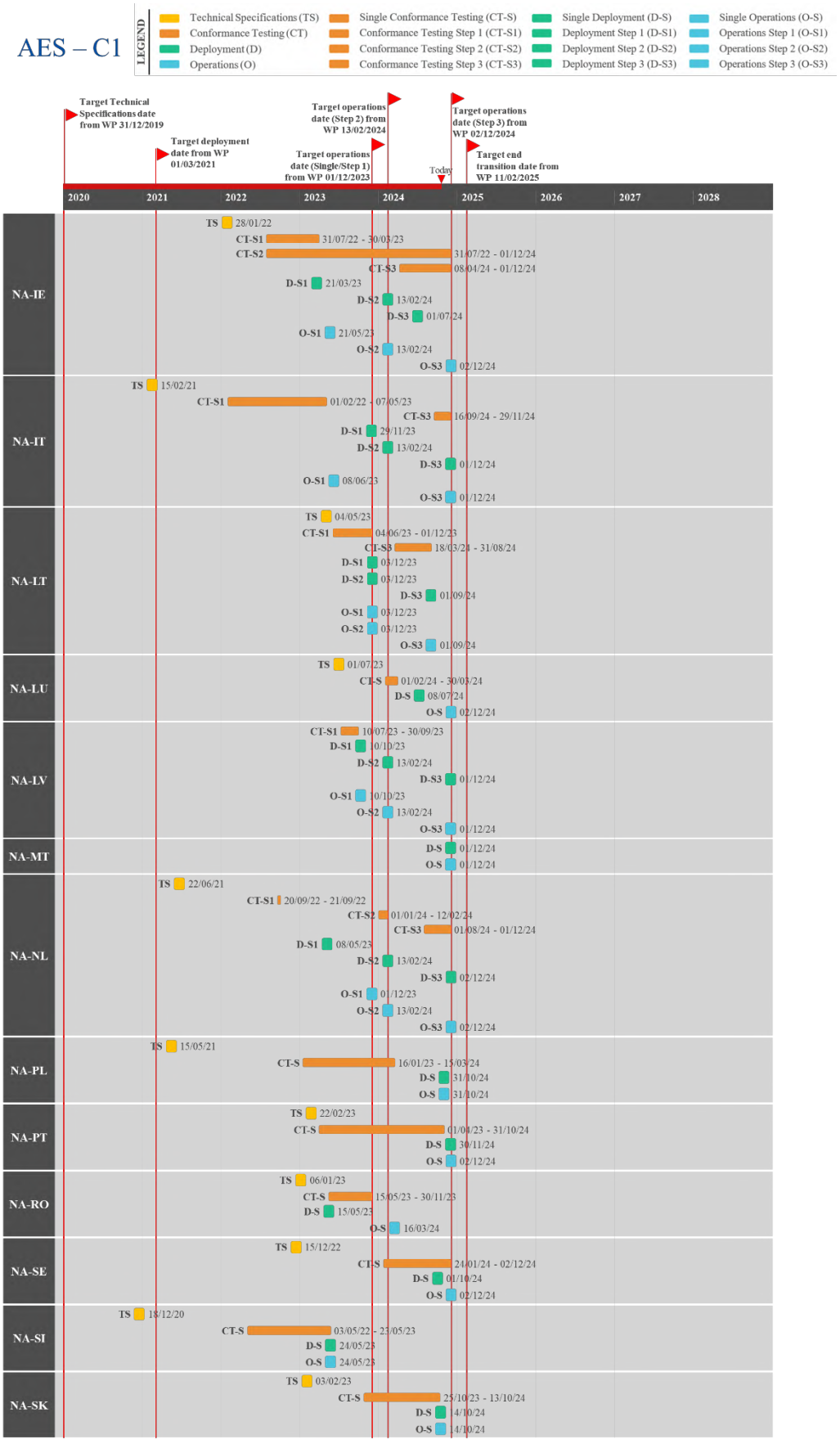
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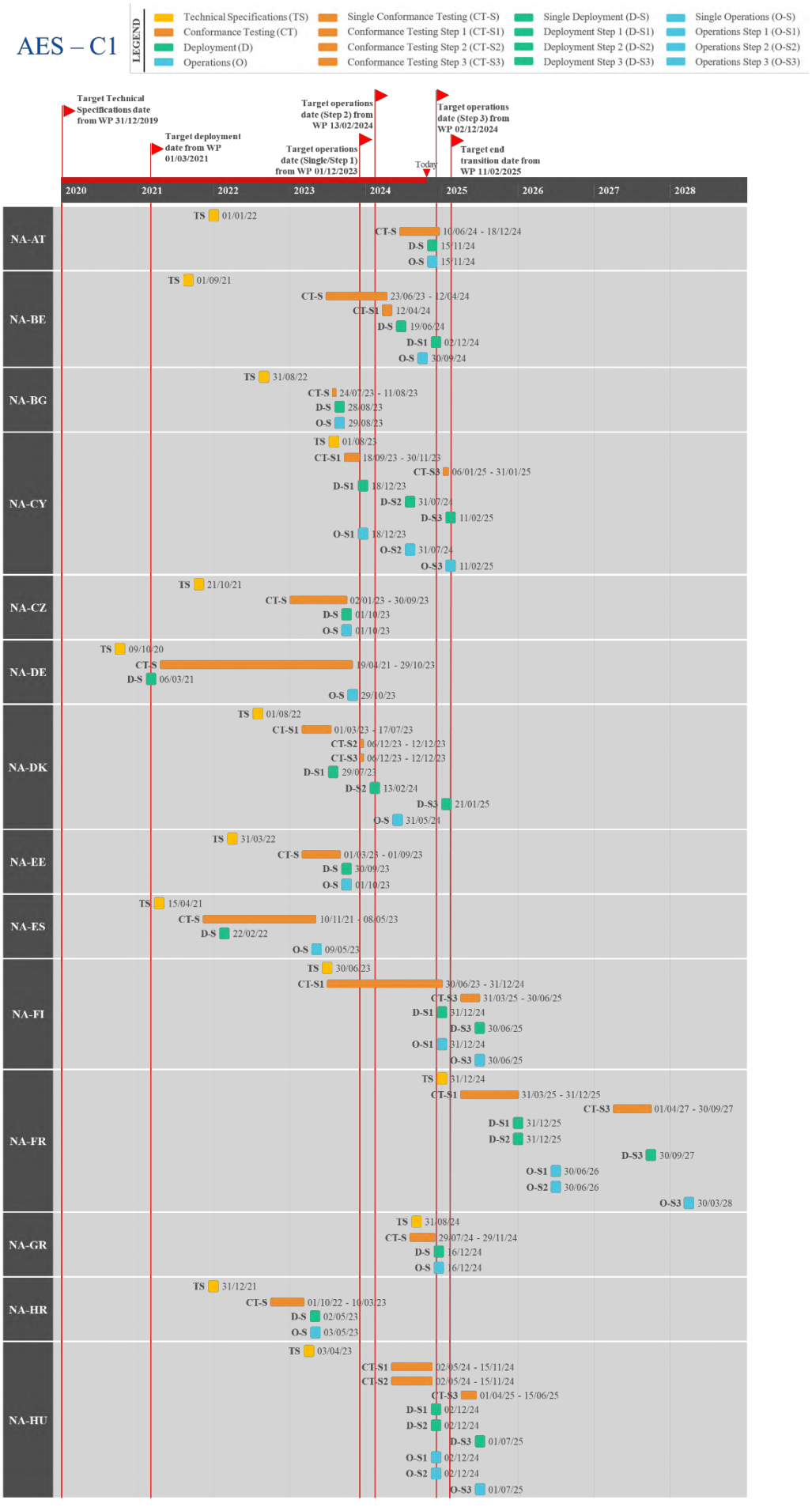
Figure 38 for AES-C1 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these dates, indicates that a migration period is planned.

Regarding UCC Automated Export System – Component 1 (**AES-C1)**:

- The Member States that plan to deliver the system in full and have a planned/actual operations date that is later than the single operations deadline in the UCC WP are AT, BE, DK, GR, LU, MT, PL, PT, RO, SE, and SK;
- The Member States that plan to deliver the system by steps and have a planned/actual operations date for the core functionalities (Step 1) and/or interface with Excise (Step 2) that is later than the steps deadline in the UCC WP are CY, FI, FR, and HU. Furthermore, FI, FR, and HU have a planned/actual operations date for the non-core functionalities (Step 3) that is later than the step deadline in the UCC WP.

AES – C1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AES – C1

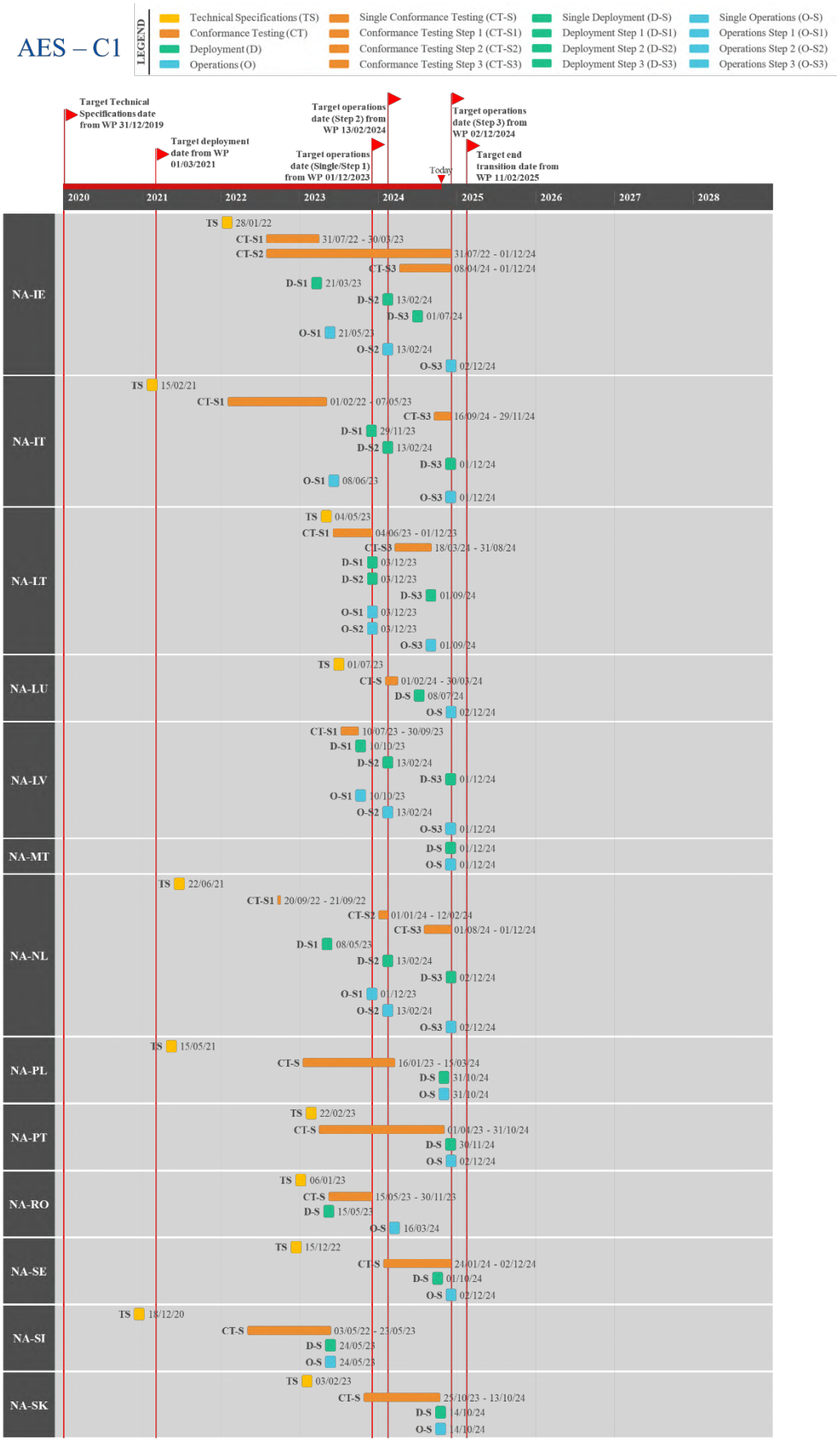
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Figure 38: Actual/Planned dates per milestone – AES-C1

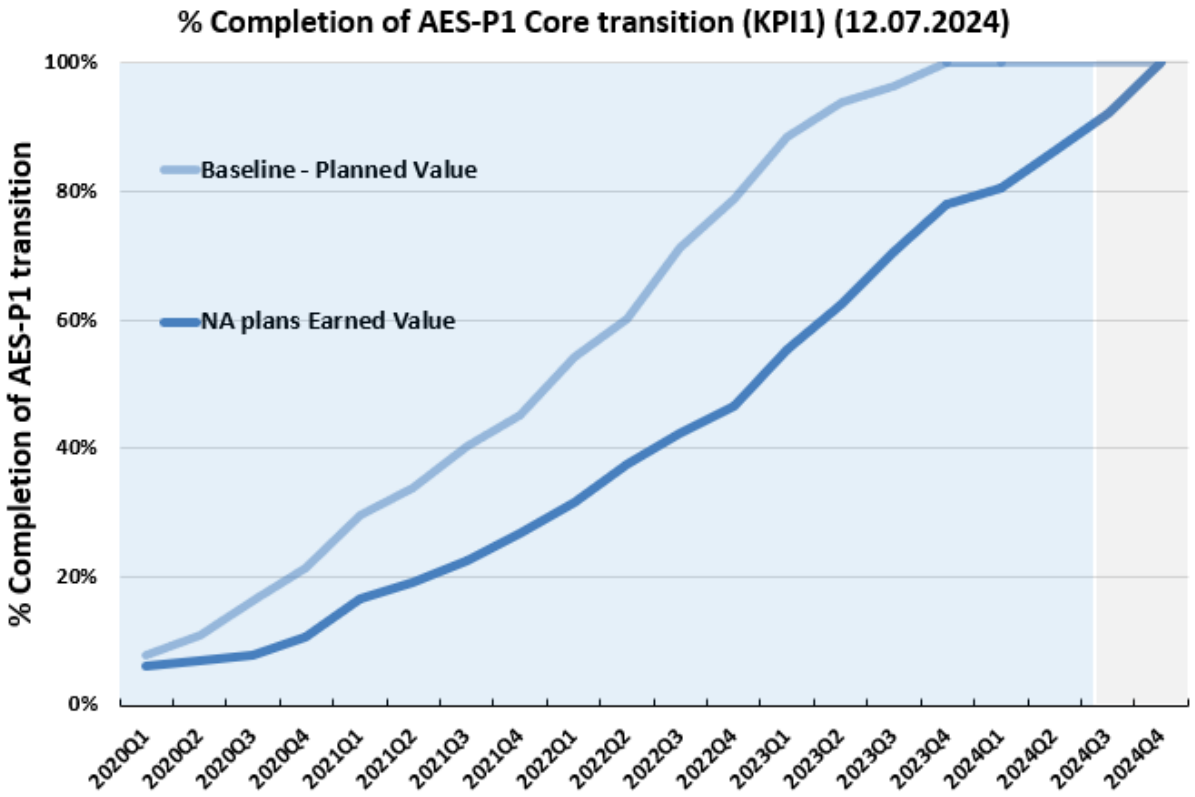


Figure 39 below illustrates the percentage of completion of the transition for the Member States as a group. The light blue curve represents the Planned Value, which is the baseline endorsed by the ECCG in October 2020. The dark blue curve represents the Earned Value, also known as the Actual Value, compiled from the latest National Planning submitted before 12 July 2024[83].

At the end of Q2 2024, the deployment of AES-C1 stands at 87% (Earned Value), while it should be at 100% (Planned Value). The Member States are working to accelerate their projects and mitigate risks due to running over the deployment milestones for the core functionalities on 1 December 2023 and for the interface with Excise on 13 February 2024 in order to meet the deployment milestone for the non-core functionalities by 2 December 2024.

[83] The Planned and Earned Values are built on a basket of 12 key milestones across all the Member States involved in the transition to AES-C1.

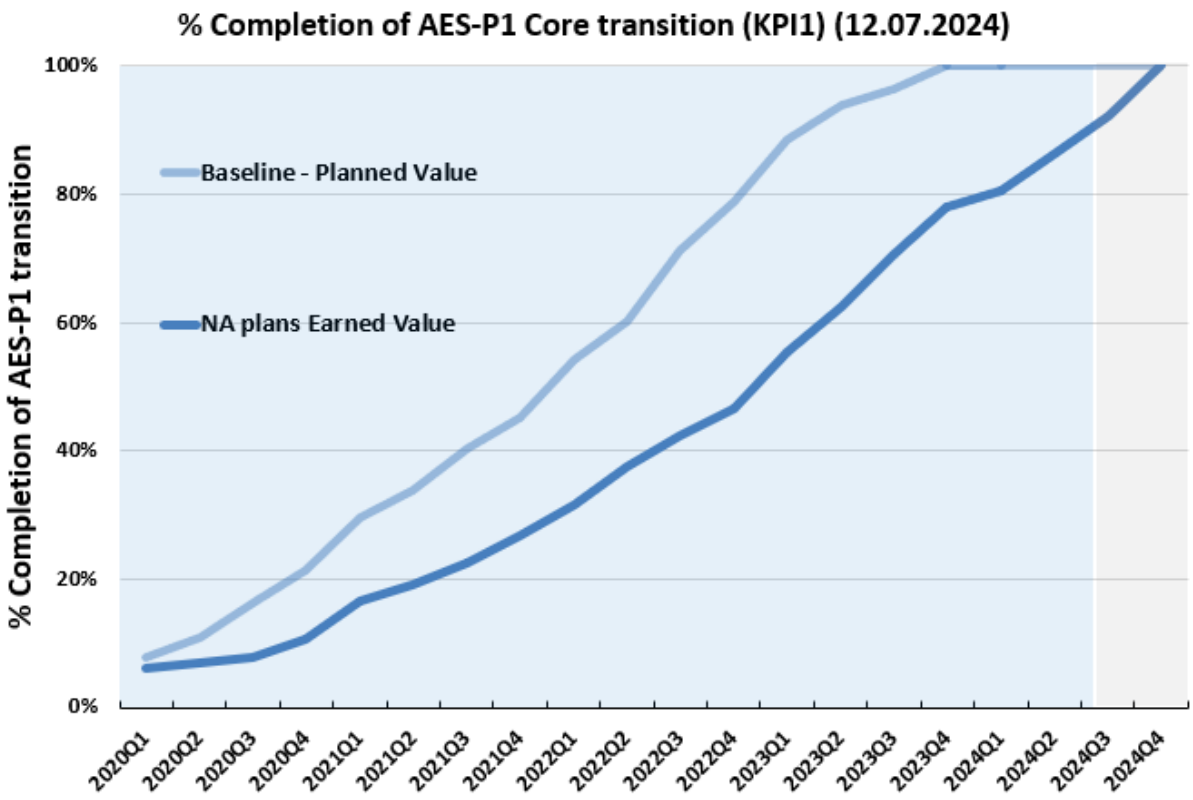


Figure 39: Key milestones: Planned Value versus Earned Value – KPI1 – AES-C1

Figure 40 below displays the percentage of the Member States in the conformance testing phase. The light purple curve represents the Planned Value, which was established based on each Member States' plans at the end of 2020. The dark purple curve represents the Earned Value, also known as the Actual Value, compiled from the latest National Planning submitted before 12 July 2024.

The distribution of the conformance testing curve shifts to the right in comparison to the baseline, as Member States have completed or are completing their conformance testing campaigns during Q4 2023 and over 2024.

The main peak of conformance tests during Q3 and Q4 2023 is now in the past, however, another lower pick was also present in Q2 2024 with number of National Administrations performing the conformance tests. There might be some residual conformance tests activity in the background for those Member States that will deploy the remaining of their scopes in upcoming iterations, as well as a surge of deployments, without compromising their compliance with the revised UCC WP.

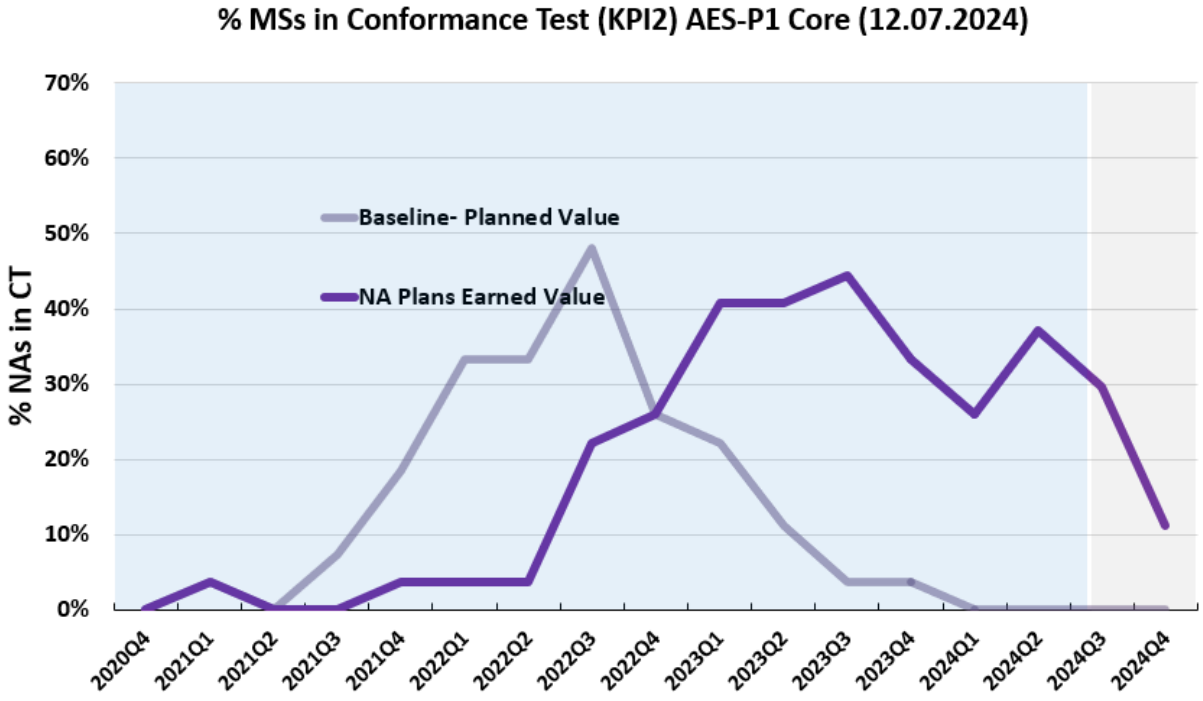


Figure 40: Conformance Tests: Planned Value versus Earned Value – KPI2 – AES-C1

Figure 41 below illustrates the four milestones set in Article 278(a) of the Regulation (EU) 2019/632 amending Regulation (EU) 2013/952 as reported by each Member State in its National Planning, ranked by their entry in deployment window for the traders. It illustrates how the deployment window for the trader shortens with its later start, the entry into force of the final provisions of the UCC being a legally set milestone by the UCC WP.

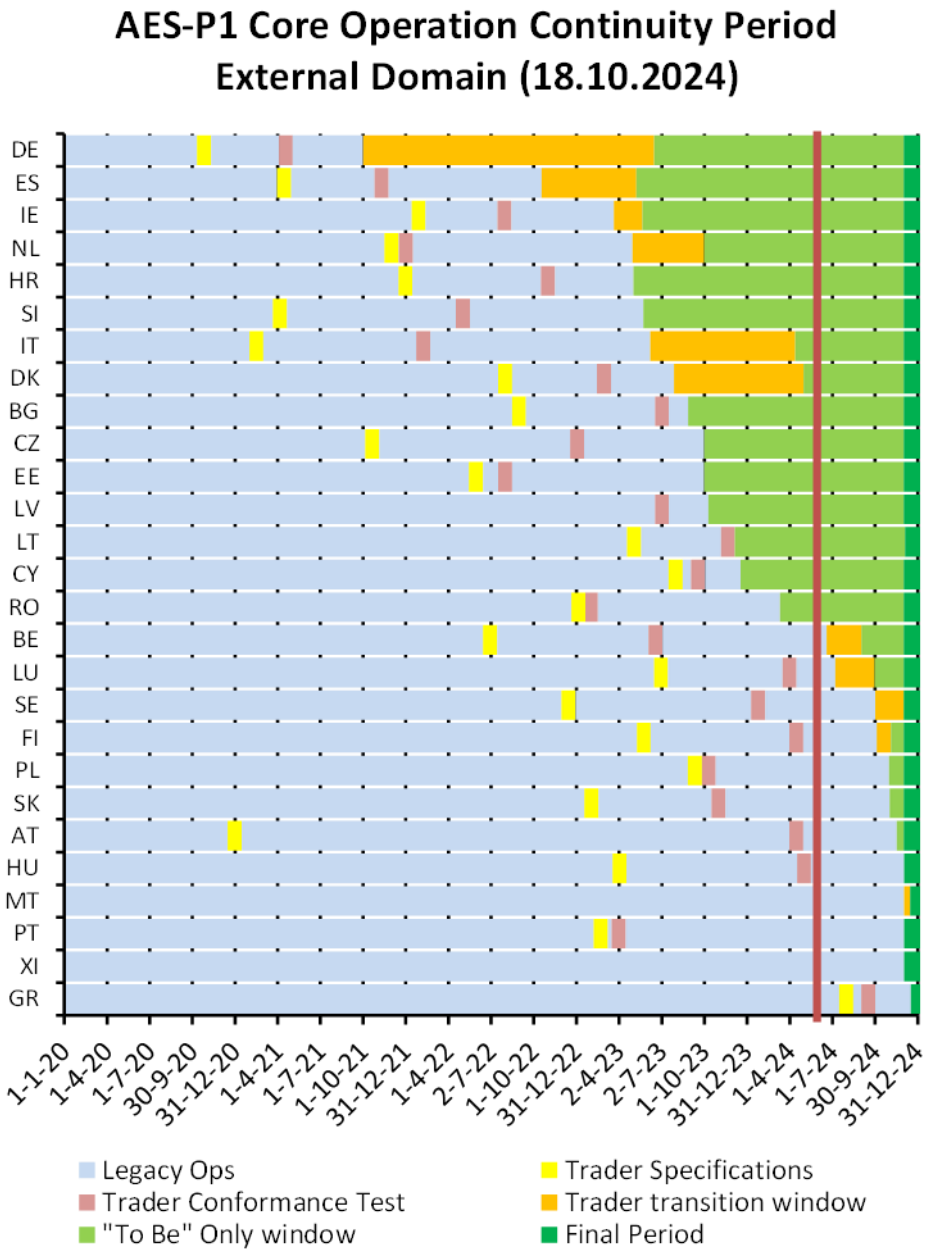


Figure 41: AES-C1 transitional period

Figure 42 for AES-C2 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these dates, indicates that a migration period is planned.

Regarding UCC Automated Export System – Component 2 (**AES-C2)**, the following Member States have a planned/actual operations date that is later than the deadline in the UCC WP: AT and GR. Additionally, FR did not provide concrete information in its National Planning.

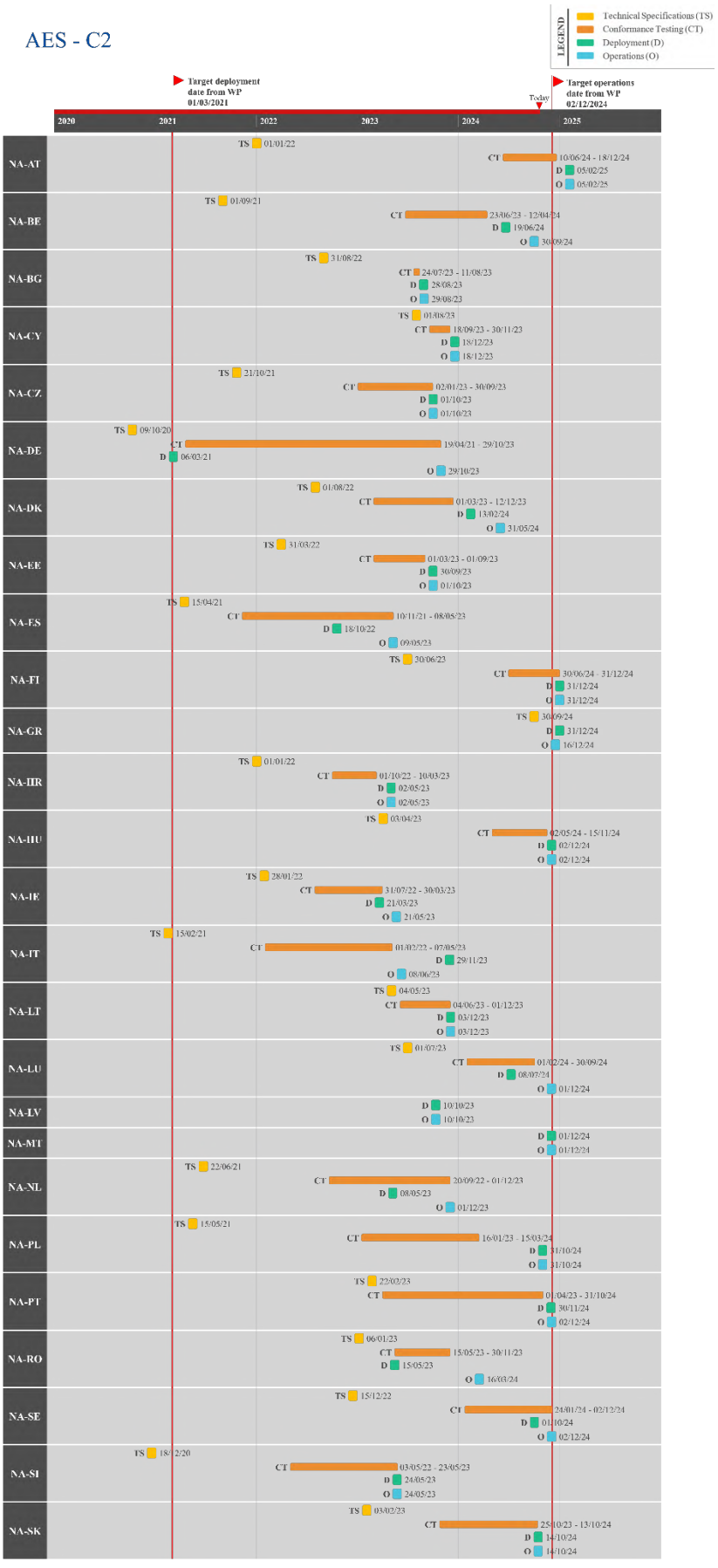


Figure 42: Actual/Planned dates per milestone – AES-C2

3.9 UCC PROOF OF UNION STATUS (PoUS) – PHASE 1

The UCC Proof of Union Status (PoUS) is a trans-European system designed to allow storage, management, and retrieval of certain types of documents (e.g., T2L, T2L/F, Customs Goods Manifest [CGM]) that traders provide to prove the Union Status of their goods. The system is meant to improve the uniformity of the procedures across the European Union and contribute to the establishment of a more consistent, harmonised and, thus, simplified process related to customs clearance for Union goods.

A system will be created that will include a central repository for the storage and exchange of data and documents dealing with PoUS between the customs authorities across all the Member States.

The project is divided into two phases.

Phase 1 (PoUS-P1) covers the implementation of the electronic T2L (F) document with all the necessary functionalities.

For **Phase 2** (PoUS-P2), please refer to Section 4.3.

3.9.1 Summary of Responses

Summary from the Commission:

The TSS were completed in Q1 2022. Conformance testing activities were completed by Q1 2024 and PoUS-P1 entered in operations on 1 March 2024 as planned.

A few Member States might still have to finalise their development and testing to connect their national Risk Analysis (RA) system[84] and/or a national non-PoUS systems[85], usually a presentation system, to the central PoUS system. Until then, if the Member States decide to develop any of the abovementioned connections, it will be using the central PoUS system manually.

Summary from the Member States:

The Member States had the option of using the central PoUS system or developing their own national application. From all Member States, ES and PL developed a national system, which started operations on 1 March 2024, together with the central system.

Detailed Responses:

Table 23 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
ES	N/A	ES reported that the PoUS-P1 system was deployed on 15/01/2024 and joined operations on 01/03/2024.
PL	N/A	PL shared that PoUS-P1 has been deployed since 01/03/2024 and plans to join operations by 15/09/2024.

Table 23: Detailed responses from Member States – PoUS-P1

[84] Member States that might develop connection with their RA system: BG, CY, CZ, HR, HU, and MT.
[85] Member States that might develop connection with other non-PoUS systems: BE, EE, FI, IT, and MT.

3.9.2 Overview of Project Progress

Figure 43 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates for the central and national system.

Regarding UCC Proof of Union Status – Phase 1 **(PoUS-P1)**, all Member States will use the central PoUS system, except ES and PL. ES and PL along with the Commission reported the system deployed by 1 March 2024.

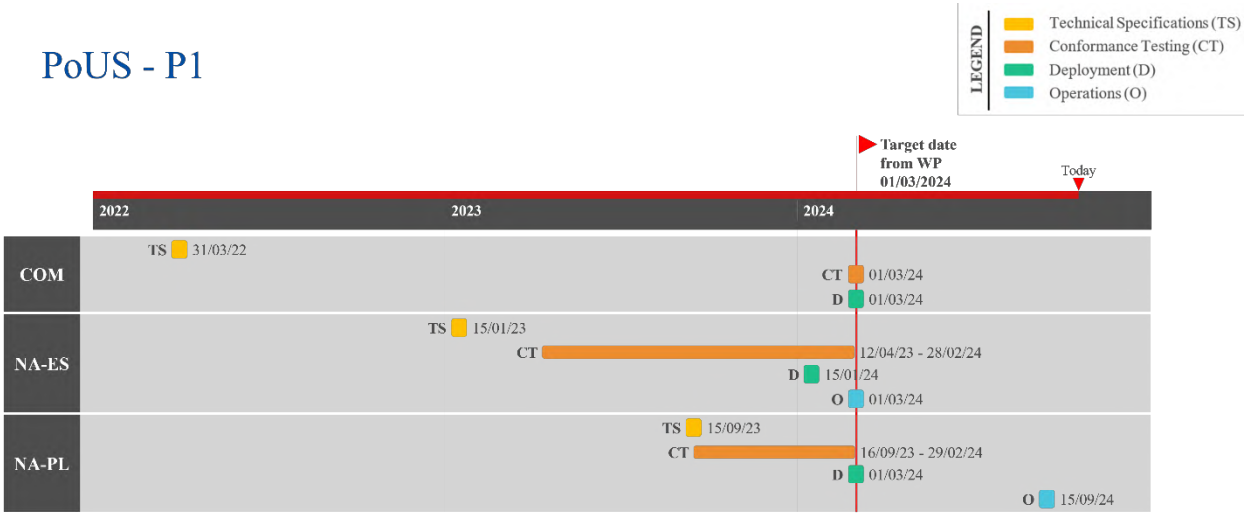


Figure 43: Actual/Planned dates per milestone – PoUS-P1

4. ONGOING PROJECTS: DETAILED PLANNING AND PROGRESS INFORMATION

Figure 44 provides an overview of the deployment windows of the ongoing UCC projects:

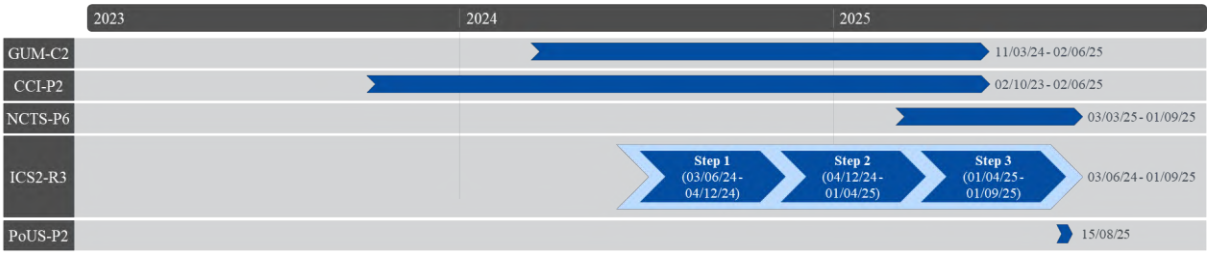


Figure 44: Overview of ongoing projects

4.1 UCC GUARANTEE MANAGEMENT (GUM) – COMPONENT 2

The UCC Guarantee Management (GUM) project aims to assure the effective and efficient management of the different types of guarantees. The main objective is to ensure that the data of guarantees, used in more than one Member State, are electronically accessible to the Member States where a customs declaration is lodged and accepted when such guarantee is used. This will require new interfaces between GUM and national systems. One advantage of the solution is that the traders can provide one guarantee that can be used across the Union. Moreover, the improved processing speed, traceability, and monitoring of guarantees electronically among customs offices is expected to lead to a faster identification of cases, where guarantees are deemed invalid or insufficient to cover the incurred or potential debt.

The system is comprised of two components.

For **Component 1** (GUM-C1), please refer to Section 3.6.

Component 2 (GUM-C2) which relates to the national Guarantee Management system, will be implemented through a national electronic system where comprehensive guarantees valid in more than one Member State will be registered and managed and its reference amount monitored. It will also be used for other guarantees.

4.1.1 Summary of Responses

Summary from the Member States:

GUM-C2 refers to the development of the national GUM systems of the Member States, which can largely be conducted in parallel with GUM-C1.

Most Member States reported a low to medium risk level on the on-time delivery of GUM-C2, with few of them rating it as high. The project interdependency with other systems causing a lack of resources, along with procurement difficulties are indicated as the main risk-causing factors.

Regarding the level of completeness, ES, IE, LT, LV, PL, and SE joined operations for the GUM-C2 system, with PL planning an upgrade in 2025. Amongst the others, most Member States reported the delivery within the legal deadline, except for DE, FR, and GR who plan to extend beyond the legal deadline. Additionally, BE did not provide concrete planning information.

Detailed Responses:

Table 24 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Low	AT informed that the GUM-C2 project is on target to be deployed on 02/06/2025 and assessed a low risk to the timely delivery of the project. By the end of 2024, AT aims to complete the planning and coordination stages with the software provider. Additionally, AT shared that is using an Agile approach tailored by the software provider.
BE		
BG	Low	The GUM-C2 project entails upgrading the existing national GUM system. According to BG, GUM-C2 is on target with minimal risk concerning the timely completion of the project by 14/04/2025. In 2023, the tender process concluded, and the inception phase was completed, which led to the initiation of the elaboration phase. By the end of 2024, BG aims to have the construction phase accepted. BG is using an Agile and iterative approach for the development of the system by implementing two technological frameworks, namely TOGAF/ADM and RUP.

MS	Risk Level	Additional Comments
CY	High	CY reported that the GUM-C2 project is on target to be deployed on 02/06/2025 but identified a high risk of delay concerning the timely delivery of the project. CY shared that the delays stem from several factors, including procurement issues, complex interdependencies between systems, the necessity for coordination among contractors, ongoing development of requirements, and incomplete technical specifications. CY outlined its plans to complete the system requirements and specifications and initiate implementation by the end of 2024.
CZ	Low	CZ shared that the GUM-C2 system is on target with a low risk of delay to be deployed on 01/06/2025. CZ reported that the system currently works at the national level but needs to be adapted for communication with GUM-C1 within CDS, which is planned for the end of 2024.
DE		DE informed that the GUM-C2 system plans to be deployed on 15/11/2025, beyond the UCC WP deadline.
DK	Medium	DK reported that the project is currently underway with a medium level of risk due to awaiting the delivery of standard components from an external IT supplier. DK plans to have these standard components developed by the end of 2024, along with the completion of additional internal changes. An iterative approach is being used by some of the development teams working on the project. In the National Planning, DK informed that the deployment is planned on 02/06/2025.
EE	Low	According to EE, GUM-C2 is on target to meet the UCC WP deployment deadline. This deadline considers that the connection between the Customs Reference System (CRS) bridge and GUM-C2 is no longer part of GUM-C1. The functional specifications are completed, and the system was deployed on 09/06/2024, while the operations are planned for 02/06/2025. EE also shared that an iterative approach is being used for the development of the system.
ES	N/A	ES reported that GUM-C2 was implemented on 01/05/2019.
FI	Low	FI shared that GUM-C2 is currently in development. According to its National Planning, the system is expected to be deployed in Q2 2025.
FR		FR reported that GUM-C2 plans to be deployed on 30/03/2026, beyond the UCC WP deadline.
GR	Low	GR informed that it is experiencing a delay in the GUM-C2 system and does not anticipate meeting the UCC WP deadline with a deployment date in Q1 2026. The main challenge has been procurement difficulties, particularly with securing a contract that can encompass all UCC and MASP projects. To address this, GR is exploring different possibilities to ensure a contractor is acquired and the tender procedure can be finalised by the end of 2024. Additionally, GR shared it is utilising an Agile framework to develop the system.
HR	Medium	HR informed that GUM-C2 is on target to be deployed on 02/06/2025 but noted an increased level of risk related to the timely delivery of the project due to limited resources and potential dependencies with other projects. By the end of 2024, HR plans to complete both the functional and technical specifications requirements.
HU	Low	HU reported the GUM-C2 project as being delayed, yet it remains on track to meet the deployment deadline on 02/06/2025. HU attributed the delays to ongoing discussions among Member States. HU stated continuous consultations as a mitigating measure to ensure compliance with the

MS	Risk Level	Additional Comments
		deadline. By the end of 2024, HU plans to prepare its IT customers and update the Comprehensive Guarantee (CGU) licenses.
IE	Low	IE indicated that the GUM-C2 project is on target, with a low level of risk associated to its timely delivery. IE noted that its existing NIS that was implemented on 23/11/2020 already encompass the electronic monitoring of guarantee, eliminating the need for a new system. Based on ECCG and Customs Business Group (CBG) meetings discussions, the Member States will need to undertake a conformance testing campaign for GUM-C2, which IE aims to conduct and finalise by the end of 2024.
IT	Low	IT informed that the GUM-C2 project is on target to be deployed on 02/06/2025. By the end of 2024, IT plans to complete the analysis and development phases of the project, to start conformance testing on 13/01/2025. Additionally, IT shared it has updated its National Planning based on the revised UCC WP.
LT	N/A	LT shared that the GUM-C2 system was deployed on 16/11/2022.
LU		LU shared it will begin developments for GUM-C2, which involves connecting the CDS to LU's fully operational national guarantee system[86]. LU plans to have the system operational on 01/06/2025.
LV	N/A	LV reported that GUM-C2 has been in operations since 04/06/2018 and was updated along with NIS.
MT	Low	MT shared that it is on target to deploy the system by 02/06/2025. By the end of 2024, MT intends to issue the requirements request and envisages that development will commence accordingly. MT has adopted Scrum methodologies in collaboration with the Customs Computer Section to monitor and validate progress every three weeks.
NL	Low	NL indicated that it is on schedule with the planning provided. Currently, NL is engaged in the development of GUM-C2 and anticipates completing its development before June 2025, following an Agile and iterative approach.
PL	N/A	PL confirmed that GUM-C2 was deployed on 01/01/2024. However, an upgrade is planned for 2025[87].
PT	High	PT assessed a high risk to the timely delivery of the project but plans to deploy the system on 28/10/2024, in line with its National Planning. The complexity of implementing a new national GUM system, together with the intricate interdependencies among various national and EU systems, increased the project's difficulty and risk. PT informed that its National Planning was revised, which includes updates to the conformance testing period with the EOs and adjustments to the deployment date. Additionally, an Agile development method will be employed to expedite the implementation process.
RO		RO informed that GUM-C2 plans to be deployed on 06/01/2025.
SE	N/A	SE reported that GUM-C2 was deployed on 17/04/2021.
SI	Low	SI shared that GUM-C2 is on target to be deployed on 01/06/2025. SI plans to prepare the technical specifications for upgrading and supplementing its existing national Guarantee Management system (SIGMS) by the end of 2024.

[86] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.
[87] Information provided from an email communication between PL and DG TAXUD on 23/07/2024.

MS	Risk Level	Additional Comments
SK	Medium	SK assessed the project as delayed but expected to be completed by 02/06/2025, the UCC WP deadline. SK attributed a medium risk to the timely delivery of the project and shared that the delays are due to unfinished contracts that have affected the project's schedule. Additionally, resource constraints and delays in other critical projects have led to a further rescheduling of the project timeline. By the end of 2024, SK aims to finalise its contracts, update EOs specifications, and initiate conformance testing.

Table 24: Detailed responses from Member States – GUM-C2

Figure 45[88] provides the progress reported by the Member States through their national project plans, along with the status of the project.

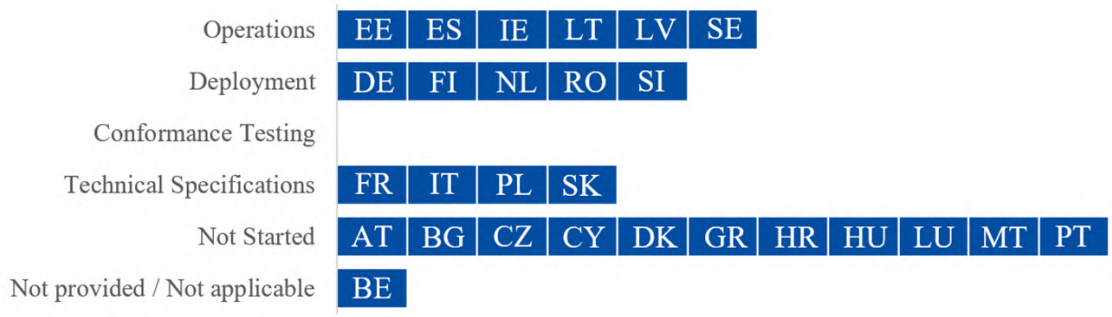


Figure 45: Project progress and status per milestone – GUM-C2

[88] The information shared by PL corresponds to a further upgrade of GUM-C2, but the system is already deployed.

4.1.2 Overview of Project Progress

Figure 46 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

With regards to the implementation of the national UCC Guarantee Management (**GUM-C2**), DE, FR and GR indicated a planned/actual operations date that is later than the deadline in the UCC WP. BE did not provide information through their National Planning on the deployment date.

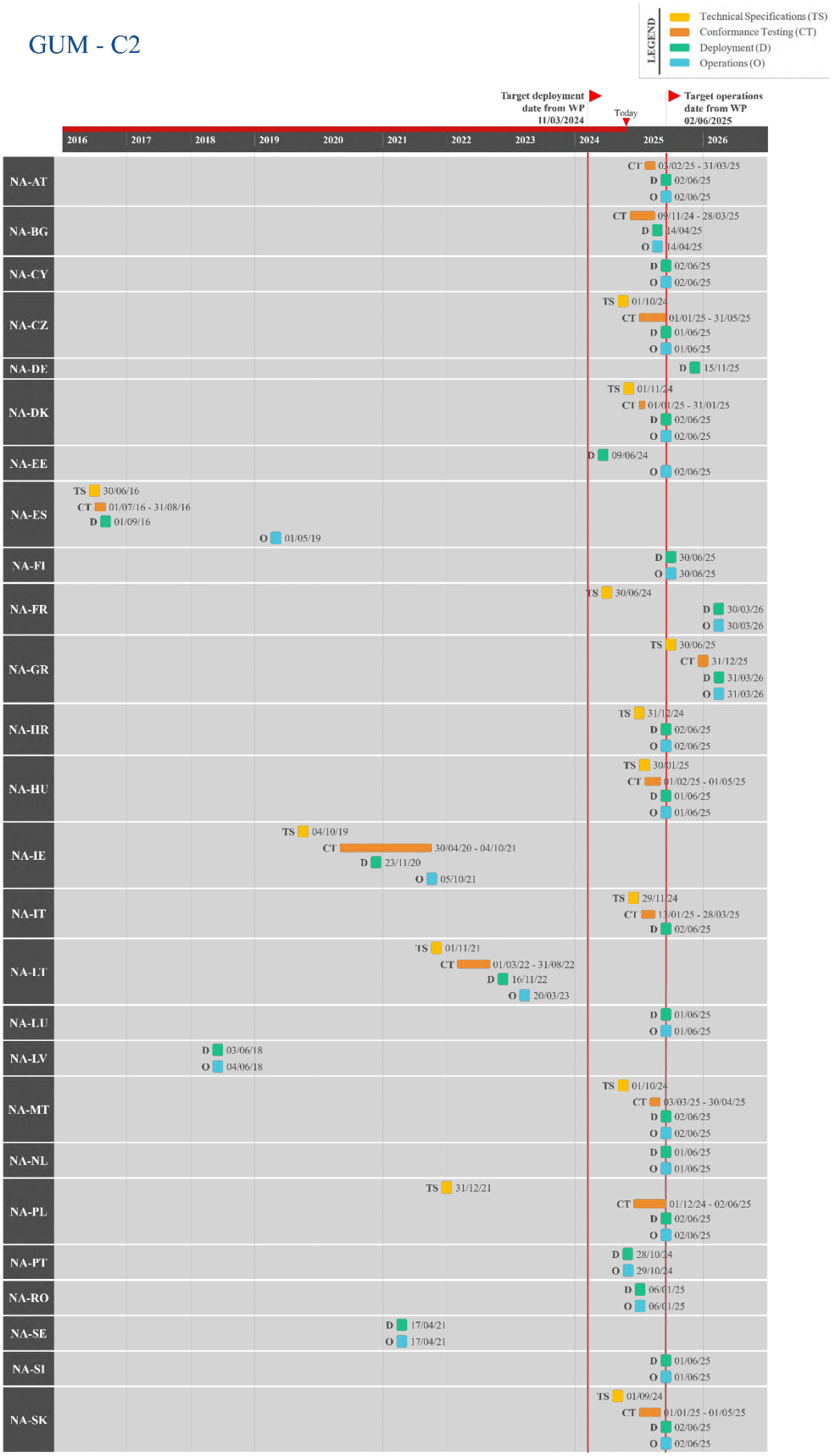


Figure 46: Actual/Planned dates per milestone – GUM-C2

4.2 UCC IMPORT CONTROL SYSTEM 2 (ICS2) – RELEASE 3

The goal of the UCC Import Control System 2 (ICS2) programme is to strengthen the Safety and Security of the supply chain for goods moved via all modes of transport. The aim is to do so through better targeted risk-based controls of EU customs authorities on improved ENS data quality, data filing, data availability and data sharing and through real-time collaborative risk analysis and co-ordinated Safety and Security controls at the EU entry points. The main purpose of the system is to implement the requirements resulting from the UCC and strategic objectives endorsed by the Member States in the risk management strategy and action plan of 2014.

In terms of planning, the programme is implemented in three releases.

For **Release 1** (ICS2-R1) and **Release 2** (ICS2-R2), please refer to Section 2.9.

Release 3 (ICS2-R3) aims to cover the implementation of new ENS obligations, related business, and risk management process for all goods in maritime and inland waterways, road, and rail traffic.

The Member States need to deploy their national ICS2 component by 3 June 2024. Depending on the mode of transport, the EOs shall start using ICS2 within the following deployment windows:

- For maritime and inland waterways carriers, between 3 June 2024 and 4 December 2024;
- For house level filers in the maritime and inland waterways traffics, between 4 December 2024 and 1 April 2025;
- For road and rail carriers, between 1 April 2025 and 1 September 2025.

4.2.1 Summary of Responses

Summary from the Commission:

The aim of the trans-European project on UCC ICS2-R3 is to enhance the functional scope of ICS2 with support for further modes of transport and implement the complete UCC requirements for all ‘entry of goods’ uses cases including the existing ones from ICS2-R2.

ICS2-R3 includes further extension for Safety and Security Analytics.

The ICS2-R3 Common Technical System Specifications (CTSS) were initially delivered in February 2022 and subsequently updated in September 2022. For ICS2-R3, the conformance testing activities are exclusively carried out by EOs. The connectivity conformance testing activities are in progress since 1 of July 2023 and the conformance testing itself for functional testing started on 11 December 2023. Unlike previous releases, for ICS2-R3 there was no R3 conformance testing campaign for the National Administrations. The National Administrations have already implemented all functionalities of ICS2-R2 and completed the mandatory conformance testing.

The development of the CR and Shared Trader Interface central components has started and is progressing as planned.

Summary from the Member States:

Most Member States assessed the project with a low risk due to its completion or the anticipation of meeting the UCC WP deadline. The Member States that indicated a medium to high risk cited difficulties during conformance testing, lack of EOs readiness, and delays involving the IT service providers as the main causes.

The majority of Member States shared the adoption of Agile or iterative approaches to develop the system.

Most Member States indicated the project as on target, deploying the system before 03/06/2024 and planning to enter operations as defined in the UCC WP: maritime and inland waterways carriers (Step 1) in 2024, and maritime and inland waterways traffics (Step 2) and road and rail carriers (Step 3) in

2025. Most of the Member States indicated the conformance testing phase either in progress or completed[89] and are either in deployment or operations phase.

Detailed Responses:

Table 25 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Low	AT informed that ICS2-R3 is on target and stated a low risk to the timely delivery of the project. By the end of 2024, AT aims to complete the coordination activities with the software provider, deploy the system on 06/03/2024 and enter operations through the multiple-step approach defined in the UCC WP. Additionally, AT shared that is using an Agile approach tailored by the software provider.
BE	Medium	BE shared that ICS2-R3 is delayed, with a medium risk level associated to the timely delivery of the project. The risk arises from challenges encountered during conformance testing, which highlighted discrepancies in the values received from the Information Technology Service Management (ITSM). BE reported that addressing these discrepancies resulted in additional alignment efforts. The system was deployed on 03/06/2024 and operations are scheduled for 01/09/2025. Additionally, BE reported the adoption of an Agile approach.
BG	Low	BG reported that the development of the ICS2-R3 system is on target with a low risk associated with the timely delivery of the project. BG intends to commence operations for the national component of ICS2-R3 on 03/06/2024. An Agile and iterative approach is being used in the system development process, integrating two technological frameworks: TOGAF/ADM and RUP.
CY	Low	CY noted that the ICS2-R3 project is on target and associated a low risk of delay to its timely delivery. CY deployed the project on 03/06/2024 and plans to join operations following the multiple-step approach defined in the UCC WP.
CZ	Low	CZ shared that the ICS2-R3 system was deployed on 01/06/2024 and has been in operations since then. Additionally, CZ shared that it used an Agile approach for the system development.
DE	N/A	DE informed that the ICS2-R3 project was deployed on 03/06/2024 and plans to enter operations through the multiple-step approach. Since the requirements of ICS2-R3 are covered by its national IT system ATLAS (Release 10.2), no additional changes were required from ICS2-R2. DE shared that the Commission will publish all milestones related to the EOs and provide the technical specifications for the external communication via the ICS2 Shared Trader Interface. Conformance testing between the EOs, and the Commission will be scheduled individually in coordination with the Member States concerned.
DK	Low	DK reported that ICS2-R3 went live on 25/05/2024 and onboarding of the EOs is progressing. DK used its own variation of the Scaled Agile Framework (SAFe) for the development of this project.
EE	Low	EE shared that the ICS2-R3 system was deployed on 03/06/2024 and it plans to implement the maritime and inland waterways carriers (Step 1) on 04/12/2024, for which it has identified a more suitable financial solution. For

[89] Considering the ICS2 technical specifications, the Member States are not required to implement new functionalities for ICS2-R3. Therefore, conformance testing is not mandatory for Member States, and it will only apply to the EOs.

MS	Risk Level	Additional Comments
		the house level filers in the maritime and inland waterways traffics (Step 2) and road and rail carriers (Step 3), EE plans to enter into operations in line with the dates defined in the UCC WP (01/04/2025 and 01/09/2025 respectively). EE adopted an Agile methodology for the development of the system that has enhanced the collaboration with the Commission.
ES	Low	ES deployed the system on 03/06/2024. By the end of 2024, ES expects to have the ICS2-R3 system in operations, with maritime and inland waterways carriers (Step 1) and house level filers in the maritime and inland waterways traffics (Step 2) migrated. Road and rail carriers (Step 3) are scheduled for 01/09/2025. ES indicated that it is using an Agile approach for the project's development.
FI	Low	FI deployed the ICS2-R3 system in Q2 2024 and plans to enter operations for maritime and inland waterways carriers (Step 1) in Q4 2024, house level filers in the maritime and inland waterways traffics (Step 2) in Q1 2025 and road and rail carriers (Step 3) in Q3 2025. By 2025, FI also reported that it will focus on integrating ICS2-R3 with the European Maritime Single Window environment (EMSWe), NCTS-P6 and PoUS-P2[90].
FR	Medium	FR shared that the ICS2-R3 project is on target, although it highlighted a medium risk level associated to the timely delivery of the project due to a compressed timeframe for end-to-end testing within its IT ecosystem. The tight schedule poses a challenge for addressing critical bugs before deployment. Moreover, FR aims to address some discrepancies from other Member States at the community level that could potentially impact its national ICS2 system. FR reported that the application for the maritime sector will be made available by 01/06/2024 and, for the road and rail sectors, it aims to prepare it by the end of 2024. Additionally, FR plans to conduct a security certification in 2024 and complete the migration of EOs from ICS to ICS2 by 04/12/2024, employing an Agile approach for the system's development.
GR	Low	GR reported that the ICS2-R3 system was deployed on 14/06/2024 and has been in operations since then. By the end of 2024, GR aims for all traders from the maritime sector to be using the system. Additionally, GR shared it has adopted and Agile approach for the project's development.
HR	Low	HR reported that ICS2-R3 has encountered delays but remains on track to meet the deployment deadline. HR assessed a high risk to the timely delivery of the project due to delays in involving the IT service providers in the development activities. HR shared it will be developing the system in a phased approach as per the Commission Implementing Decision (EU) 2023/2879. HR aims to have the core system deployed on 03/06/2024 and operational according to the following schedule: maritime and inland waterways carriers (Step 1) on 04/12/2024, house level filers in the maritime and inland waterways traffics (Step 2) on 01/04/2024 and finally, road and rail carriers (Step 3) on 01/09/2025, with the latest step being in line with the NCTS-P6 plan.
HU	Low	HU shared that ICS2-R3 was deployed on 01/03/2023. Regarding the entry into operations, HU is on target with maritime and inland waterways carriers (Step 1) planned on 04/12/2024, house level filers in the maritime and inland waterways traffics (Step 2) on 01/04/2025 and, road and rail carriers (Step 3) on 01/09/2025.
IE	Medium	IE assessed the project as being on target, with a medium risk level associated with the timely delivery of the project due to potential unreadiness of traders

[90] The information shared by FI in the survey has been updated based on a bilateral meeting between FI and DG TAXUD held on 02/04/2024.

MS	Risk Level	Additional Comments
		to migrate to the system. The deployment is planned for 03/06/2024 and IE plans to have the maritime filings and communication with IE4N10 to CR completed by the end of 2024. IE confirmed alignment with the revised UCC WP and the adoption of a multiple-step approach. Additionally, IE intends to explore a separate deployment window for all RoRo traffic between January and September 2025.
IT	Low	IT informed that the ICS2-R3 project is on target and plans to deploy the system on 03/06/2024 for the maritime and inland waterways carriers (Step 1) and the house level filers in the maritime and inland waterways traffics (Step 2).
LT	Low	LT reported that the ICS2-R3 project is on target, with a low risk of delay. LT aims to deploy the system on 01/06/2024 but will continue supporting the EOs throughout the deployment window (until 01/09/2025). Additionally, LT shared that its National Planning dates were adjusted given the UCC WP revision.
LU		LU informed that the ICS2-R3 system has been in operations since 01/07/2024.
LV	N/A	LV reported that ICS2-R3 was deployed on 01/03/2023 and plans to enter operations through the multiple-step approach defined in the UCC WP: for maritime and inland waterways carriers (Step 1) on 04/12/2024, for house level filers in maritime and inland waterways traffic (Step 2) on 01/04/2025, and for road and rail carriers (Step 3) on 01/09/2025.
MT	Low	MT is delayed and plans to deploy the ICS2-R3 system for maritime and inland waterways carriers (Step 1) by 04/12/2024, contingent upon the approval of a change request. MT has been using a phased iterative approach encompassing configurations, UAT, training, and migration.
NL	Low	NL shared the ICS2-R3 was deployed on 27/05/2024. All essential features are developed within NES as it continues through its Life Cycle Management. For maritime and inland waterway mode of transport (Step 1), all master and fulfillers will be connected into the ICS2 system by 04/12/2024. Following the ICS2 'go live' procedure and transition strategy from ICS2-R2 to ICS2-R3, house level filers in maritime and inland waterways traffic (Step 2) will connect on 01/04/2025, and road and rail carriers (Step 3) on 01/09/2025. To develop the NES, NL is employing an Agile approach with three-month planned increments focused on developing the features that deliver the most business value.
PL	N/A	PL informed that the ICS2-R3 project is on target with the UCC WP deadline as its national export system includes the functionalities and operations required for ICS2-R3. Conformance testing started in Q4 2023, and deployment is planned for 03/06/2024. PL aims to join operations for maritime and inland waterways carriers (Step 1) on 04/12/2024, house level filers in maritime and inland waterways traffic (Step 2) on 01/04/2025, and road and rail carriers (Step 3) on 01/09/2025.
PT	Low	PT reported that ICS2-R3 is on target, with a low risk level associated to the timely delivery of the project. PT deployed the system and started operations on 03/06/2024. Additionally, PT shared it has been using an Agile development to expedite the implementation process.
RO		RO informed that the ICS2-R3 system plans to be deployed on 16/12/2024 and in operations by 01/09/2025.
SE	Low	SE shared it plans to have the ICS2-R3 system deployed for maritime and inland waterways carriers (Step 1) on 03/06/2024, house level filers in maritime and inland waterways traffic (Step 2) on 04/12/2024, and road and

MS	Risk Level	Additional Comments
		rail carriers (Step 3) on 01/04/2025. However, SE emphasised that not all EOs will be operational by then but will be by 01/09/2025 as defined in the UCC WP.
SI	N/A	SI shared that the ICS2-R3 system is planned to be deployed on 02/06/2024 and enter operations on 03/06/2024.
SK	N/A	SK indicated the ICS2-R3 project was deployed on 03/06/2024, but emphasised that EOs will be operational iteratively, that is: maritime and inland waterways carriers (Step 1) on 04/12/2024, house level filers in maritime and inland waterways traffic (Step 2) on 01/04/2025, and road and rail carriers (Step 3) on 01/09/2025.

Table 25: Detailed responses from Member States – ICS2-R3

Figure 47[91] provides the progress reported by the Member States through their national project plans, along with the status of the project.

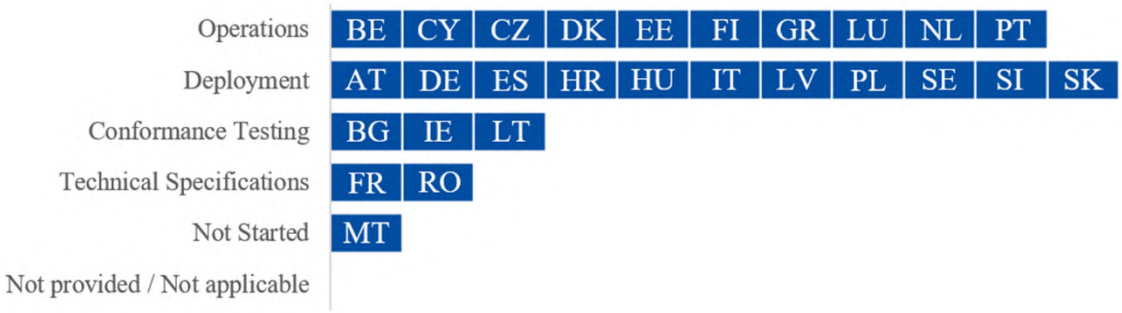


Figure 47: Project progress and status per milestone – ICS2-R3

[91] The progress shown in the figure considers the 2023 UCC WP approach.

4.2.2 Overview of Project Progress

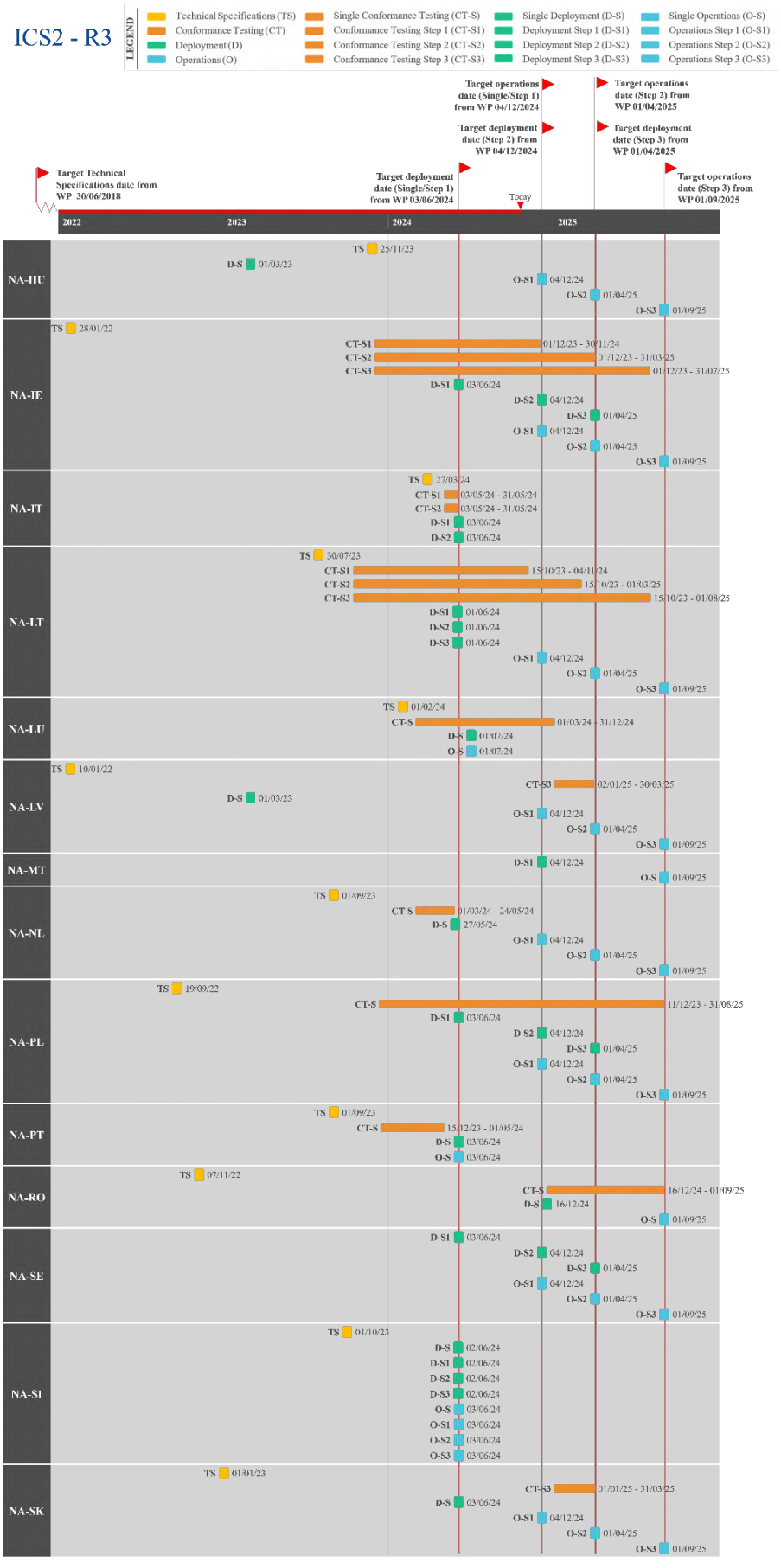
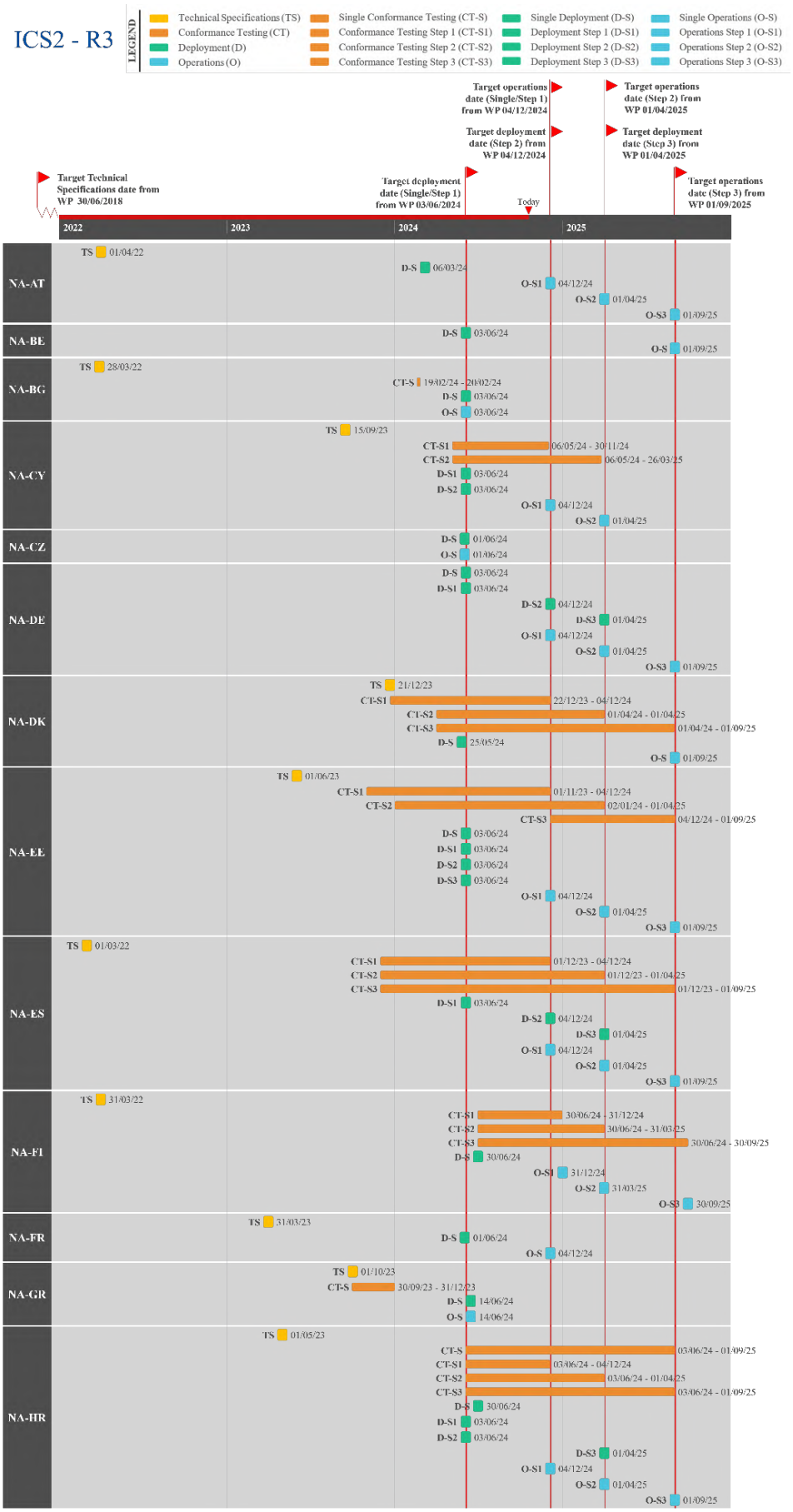

ICS2 - R3
LEGEND
Technical Specifications (TS)
Conformance Testing (CT)
Deployment (D)
Operations (O)
Single Conformance Testing (CT-S)
Conformance Testing Step 1 (CT-S1)
Conformance Testing Step 2 (CT-S2)
Conformance Testing Step 3 (CT-S3)
Single Deployment (D-S)
Deployment Step 1 (D-S1)
Deployment Step 2 (D-S2)
Deployment Step 3 (D-S3)
Single Operations (O-S)
Operations Step 1 (O-S1)
Operations Step 2 (O-S2)
Operations Step 3 (O-S3)
Target operations date (Single/Step 1) from WP 04/12/2024
Target operations date (Step 2) from WP 01/04/2025
Target deployment date (Step 2) from WP 04/12/2024
Target deployment date (Step 3) from WP 01/04/2025
Target Technical Specifications date from WP 30/06/2018
Target deployment date (Single/Step 1) from WP 03/06/2024
Today
Target operations date (Step 3) from WP 01/09/2025
2022
2023
2024
2025
NA-IIU
TS 25/11/23
D-S 01/03/23
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-IE
TS 28/01/22
CT-S1 01/12/23 - 30/11/24
CT-S2 01/12/23 - 31/03/25
CT-S3 01/12/23 - 31/07/25
D-S1 03/06/24
D-S2 04/12/24
D-S3 01/04/25
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-IT
TS 27/03/24
CT-S1 03/05/24 - 31/05/24
CT-S2 03/05/24 - 31/05/24
D-S1 03/06/24
D-S2 03/06/24
NA-LT
TS 30/07/23
CT-S1 15/10/23 - 04/11/24
CT-S2 15/10/23 - 01/03/25
CT-S3 15/10/23 - 01/08/25
D-S1 01/06/24
D-S2 01/06/24
D-S3 01/06/24
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-LU
TS 01/02/24
CT-S 01/03/24 - 31/12/24
D-S 01/07/24
O-S 01/07/24
NA-LV
TS 10/01/22
CT-S3 02/01/25 - 30/03/25
D-S 01/03/23
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-MT
D-S1 04/12/24
O-S 01/09/25
NA-NL
TS 01/09/23
CT-S 01/03/24 - 24/05/24
D-S 27/05/24
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-PL
TS 19/09/22
CT-S 11/12/23 - 31/08/25
D-S1 03/06/24
D-S2 04/12/24
D-S3 01/04/25
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-PT
TS 01/09/23
CT-S 15/12/23 - 01/05/24
D-S 03/06/24
O-S 03/06/24
NA-RO
TS 07/11/22
CT-S 16/12/24 - 01/09/25
D-S 16/12/24
O-S 01/09/25
NA-SE
D-S1 03/06/24
D-S2 04/12/24
D-S3 01/04/25
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-SI
TS 01/10/23
D-S 02/06/24
D-S1 02/06/24
D-S2 02/06/24
D-S3 02/06/24
O-S 03/06/24
O-S1 03/06/24
O-S2 03/06/24
O-S3 03/06/24
NA-SK
TS 01/01/23
CT-S3 01/01/25 - 31/03/25
D-S 03/06/24
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25

Figure 48 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates of each milestone.

Regarding the implementation of UCC Import Control System 2 – Release 3 (**ICS2-R3)**, the following Member States that plan to deliver the system in full have a planned/actual operations date that is later than the single operations deadline in the UCC WP: BE, DK, MT, and RO. Additionally, IT did not provide information through its National Planning on the operations date.


ICS2 - R3
LEGEND
Technical Specifications (TS)
Conformance Testing (CT)
Deployment (D)
Operations (O)
Single Conformance Testing (CT-S)
Conformance Testing Step 1 (CT-S1)
Conformance Testing Step 2 (CT-S2)
Conformance Testing Step 3 (CT-S3)
Single Deployment (D-S)
Deployment Step 1 (D-S1)
Deployment Step 2 (D-S2)
Deployment Step 3 (D-S3)
Single Operations (O-S)
Operations Step 1 (O-S1)
Operations Step 2 (O-S2)
Operations Step 3 (O-S3)
Target operations date (Single/Step 1) from WP 04/12/2024
Target operations date (Step 2) from WP 01/04/2025
Target deployment date (Step 2) from WP 04/12/2024
Target deployment date (Step 3) from WP 01/04/2025
Target Technical Specifications date from WP 30/06/2018
Target deployment date (Single/Step 1) from WP 03/06/2024
Today
Target operations date (Step 3) from WP 01/09/2025
2022
2023
2024
2025
NA-AT
TS 01/04/22
D-S 06/03/24
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-BE
D-S 03/06/24
O-S 01/09/25
NA-BG
TS 28/03/22
CT-S 19/02/24 - 20/02/24
D-S 03/06/24
O-S 03/06/24
NA-CY
TS 15/09/23
CT-S1 06/05/24 - 30/11/24
CT-S2 06/05/24 - 26/03/25
D-S1 03/06/24
D-S2 03/06/24
O-S1 04/12/24
O-S2 01/04/25
NA-CZ
D-S 01/06/24
O-S 01/06/24
NA-DE
D-S 03/06/24
D-S1 03/06/24
D-S2 04/12/24
D-S3 01/04/25
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-DK
TS 21/12/23
CT-S1 22/12/23 - 04/12/24
CT-S2 01/04/24 - 01/04/25
CT-S3 01/04/24 - 01/09/25
D-S 25/05/24
O-S 01/09/25
NA-EE
TS 01/06/23
CT-S1 01/11/23 - 04/12/24
CT-S2 02/01/24 - 01/04/25
CT-S3 04/12/24 - 01/09/25
D-S 03/06/24
D-S1 03/06/24
D-S2 03/06/24
D-S3 03/06/24
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-ES
TS 01/03/22
CT-S1 01/12/23 - 04/12/24
CT-S2 01/12/23 - 01/04/25
CT-S3 01/12/23 - 01/09/25
D-S1 03/06/24
D-S2 04/12/24
D-S3 01/04/25
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25
NA-FI
TS 31/03/22
CT-S1 30/06/24 - 31/12/24
CT-S2 30/06/24 - 31/03/25
CT-S3 30/06/24 - 30/09/25
D-S 30/06/24
O-S1 31/12/24
O-S2 31/03/25
O-S3 30/09/25
NA-FR
TS 31/03/23
D-S 01/06/24
O-S 04/12/24
NA-GR
TS 01/10/23
CT-S 30/09/23 - 31/12/23
D-S 14/06/24
O-S 14/06/24
NA-HR
TS 01/05/23
CT-S 03/06/24 - 01/09/25
CT-S1 03/06/24 - 04/12/24
CT-S2 03/06/24 - 01/04/25
CT-S3 03/06/24 - 01/09/25
D-S 30/06/24
D-S1 03/06/24
D-S2 03/06/24
D-S3 01/04/25
O-S1 04/12/24
O-S2 01/04/25
O-S3 01/09/25

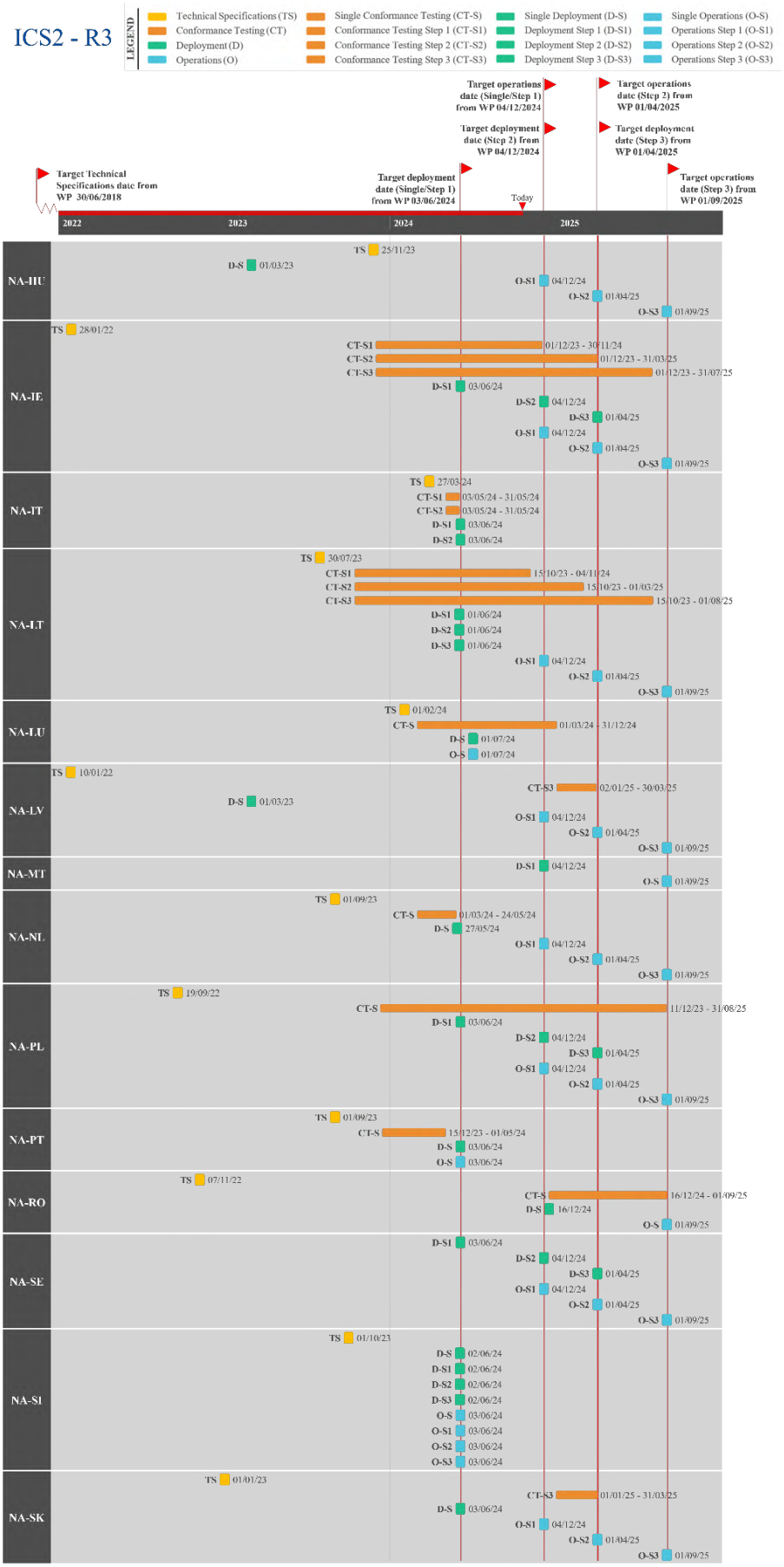


Figure 48: Actual/Planned dates per milestone – ICS2-R3

4.3 UCC PROOF OF UNION STATUS (PoUS) – PHASE 2

The UCC Proof of Union Status (PoUS) is a trans-European system designed to allow storage, management, and retrieval of certain types of documents (e.g., T2L, T2L/F, CGM) that traders provide to prove the Union Status of their goods. The system is meant to improve the uniformity of the procedures across the European Union and contribute to the establishment of a more consistent, harmonised and, thus, simplified process related to customs clearance for Union goods.

A system will be created that will include a central repository for the storage and exchange of data and documents dealing with PoUS between the customs authorities across all the Member States.

The project is divided into two phases.

For **Phase 1** (PoUS-P1), please refer to Section 3.9.

Phase 2 (PoUS-P2) covers the implementation of the electronic CGM, including the information exchange with the EMSWe[92].

4.3.1 Summary of Responses

Summary from the Commission:

The TSS were completed by Q2 2023. The conformance testing activities are anticipated to be concluded by Q3 2025. Considering that the PoUS is intended to handle a significant volume of CGM through the EMSW, it was acknowledged that the time gap between the dates could impose unnecessary burdens on trade. As a result, discussions were held to align the deployment dates in the UCC WP and MASP-C for PoUS-P2 CGM with the EMSWe, leading to a rescheduling of the entry into operations date to 15 August 2025.

The Commission assessed a medium risk regarding the on-time delivery of the project.

Summary from the Member States:

The Member States have the option of using the central PoUS system or developing their own national application. From all the Member States, only ES and PL conveyed the intention to develop their own national system, and both are on target to deploy the system within the legal deadline.

Detailed Responses:

Table 26 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
ES	Medium	ES assigned a medium risk level to the timely delivery of the project, owing to the dependency on EMSW, which requires greater coordination at both EU and national levels. ES informed that there have been no significant changes in terms of development. It aims to have the technical specifications available for the EOs by 09/09/2024 to be able to deploy the system on 16/05/2025. An iterative approach is being used for the development of the system.
PL	Low	PL outlined it plans to have the technical specifications of the national hybrid system ready by 15/05/2025. The project planning was aligned with the latest update of the UCC WP with a deployment planned for 15/08/2025.

Table 26: Detailed responses from Member States – PoUS-P2

[92] The deployment is planned for 15/08/2025.

4.3.2 Overview of Project Progress

Figure 49 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates for the central and national system.

Regarding UCC Proof of Union Status – Phase 2 **(PoUS-P2)**, all Member States, except ES and PL, will use the central PoUS system. ES and PL along with the Commission indicated to be on target deploy the system on 15 August 2025.

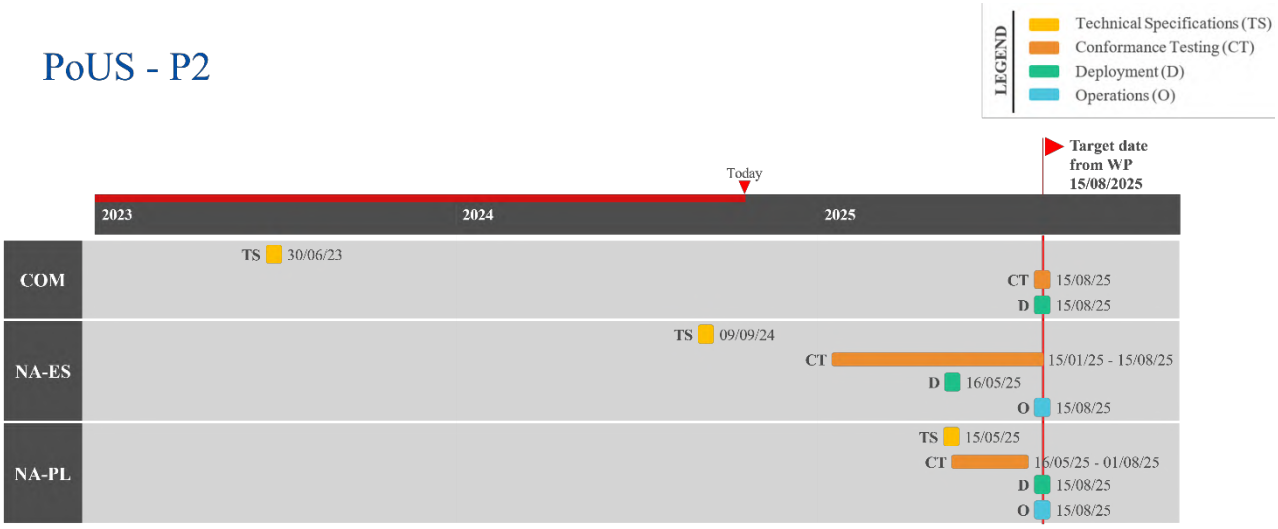


Figure 49: Actual/Planned dates per milestone – PoUS-P2

4.4 UCC CENTRALISED CLEARANCE FOR IMPORT (CCI) – PHASE 2

The UCC Centralised Clearance for Import (CCI) project aims to allow for goods to be placed under a customs procedure using centralised clearance, enabling the EOs to centralise their business from a customs point of view. The processing of the customs declaration and the physical release of the goods will be coordinated between the related customs offices.

The implementation of CCI through a new trans-European system will strengthen trade facilitation. It will enable EOs to centralise their import activities and reduce interactions with customs by only using the customs office of supervision as the main contact partner. In addition, the new CCI system will introduce harmonisation and standardisation of processes and electronic exchange of information across the Union for centralised clearance at import. It is also expected to reduce the administrative burden for the Customs Administration with automated processes and to allow tax authorities to have better supervision and control on the collection of import VAT.

In terms of the planning approach, as a trans-European system, the project contains components developed centrally and nationally. The project will be implemented in two phases.

For **Phase 1** (CCI-P1), please refer to Section 3.5.

Phase 2 (CCI-P2) will cover the components that are not part of CCI-P1, namely:

- The combination of centralised clearance with customs declarations through an Entry in the Declarant's Records and related supplementary declarations, including the recapitulative declaration;
- Supplementary declarations regularising more than one simplified customs declaration;
- The placing of goods under the temporary admission procedure;
- Goods subject to CAP measures and excise goods;
- Goods in the context of trade with special fiscal territories;
- The communication of supporting/additional documents between the related customs offices.

4.4.1 Summary of Responses

Summary from the Commission:

Please see also the summary from CCI-P1.

CCI-P2 broadens the scope of the complex matters tackled in CCI-P1, leading to a heightened intricacy across multiple project areas. Currently, the project is on track, with the completion of the technical specifications on 17 June 2022 and the CTA system accessible in the conformance environment, while conformance testing, and deployment activities have not started yet.

Member States have the flexibility to develop, implement, and deploy CCI-P2 functionalities in multiple iterations within the designated deployment window.

Summary from the Member States:

Please see also the summary from CCI-P1.

In terms of assessing the level of completeness of the system, the following Member States aim to complete the project within the UCC WP deadline: AT, BE, BG, CY, DK, EE, ES, FI, GR, HR, HU, IT, LT, LU, LV, MT, PT, and SI. However, CZ, DE, FR, IE, NL, PL, and SK informed that the project is scheduled beyond deployment deadline. In addition, SE did not provide concrete dates. SK submitted a written notification asking for a derogation under Article 6(4) of the UCC to DG TAXUD concerning the delay of CCI-P2.

Most Member States shared that technical specifications and conformance testing activities are either in progress or not yet initiated.

Detailed Responses:

Table 27 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT	Medium	AT informed that CCI-P2 is on target but with a medium risk level associated with the timely delivery of the project due to dependencies on the software provider. Deployment is scheduled for 02/06/2025. AT aims to develop the project using an Agile approach tailored by the software provider.
BE	Medium	BE shared that CCI-P2 is currently on target to be deployed on 02/06/2025, but indicated a medium risk associated to the timely delivery of the system. The potential delay is due to the development of CCI-P1 exceeding the anticipated timeframe and the need to implement more complex declaration types for CCI-P2. BE plans to progress with the analysis of CCI-P2 by the end of 2024 and is using an Agile approach to develop the system.
BG	Low	BG stated that certain national requirements will be specified in 2024, and conformance testing is expected for February 2025. In addition, BG shared the adoption of the TOGAF/ADM and RUP frameworks during the IT project implementation.
CY	Low	CY reported that the CCI-P2 project is on target with a low risk of delay. By the end of 2024, CY aims to verify the requirements and start the implementation phase.
CZ	High	Same response as for CCI-P1.
DE	Medium	DE shared that the CCI-P2 project is delayed and noted an increased level of risk associated with the timely delivery of the project due to budget constraints. At the moment of writing, DE informed that the system's development is progressing; the technical specifications are being drafted and expected to be completed on 30/06/2024, while the national functional specifications are anticipated by the end of 2024. Deployment is scheduled for 15/11/2025. Additionally, DE is using an Agile approach for the development of the system.
DK	Medium	DK indicated the CCI-P2 project is on target and expected to be operational by 02/06/2025. DK reported a medium risk level associated to the delivery within the deployment deadline due to delays in the NIS deployment. DK shared that the development and testing phases will be underway by the end of 2024, following an Agile approach. DK reported that the timelines for the export and transit projects affected the import system's development.
EE	Low	EE reported that the analysis phase was completed, and the development phase is ongoing. As per its National Planning, EE expects the technical specifications to be completed on 30/01/2025 and deploy the system on 02/06/2025. EE informed that it is using an iterative approach to develop the CCI system.
ES	Medium	ES informed that progress is expected in the development of the system during 2024 and reported the publication of the technical specifications on 02/06/2024. Although ES noted an increased level of risk due to the need to have CCI-P1 built on CCI-P2 specifications, deployment is planned for 02/06/2025 in line with the UCC WP deadline. In addition, ES shared that an iterative development approach is being used.
FI	High	FI reported the system being delayed assessed a high risk to the development of the system due to limited resources on the supplier’s side. To mitigate the delay, FI negotiated with the supplier at management level, focusing on project planning and progress monitoring. FI aims to have the system in operations by Q2 2025.

MS	Risk Level	Additional Comments
FR	High	FR informed the CCI-P2 system is delayed and highlighted the need to secure NIS to establish a more robust foundation for the CCI development. Moreover, the scarcity of the resources will result in the concurrent execution of multiple IT projects, increasing the associated risks. FR aims to explore the implementation of mitigating measures during 2024 and plans to have CCI-P2 in operations on 31/12/2026.
GR	High	Same response as for CCI-P1.
HR	Low	HR shared that the CCI-P2 system is on target, aiming to be in operations on 02/06/2025. HR plans to complete the technical specifications and start conformance testing by the end of 2024.
HU	Low	HU reported that CCI-P1 is on target but noted an increased level of risk associated with the timely delivery of the project due to resource constraints. HU shared that it plans to deploy the system by 02/06/2025, after the completion of conformance testing. Additionally, HU is using Jira for the project management.
IE	Medium	IE assessed the project with a medium risk level due to the development of multiple projects throughout 2024 and 2025, which has strained the limited internal and external resources. IE initially scheduled CCI-P1 deployment for June 2024, however, the deployment has shifted to 20/01/2026 as both CCI-P1 and CCI-P2 will be implemented concurrently with the NIS upgrade[93].
IT	Low	IT shared that the CCI-P2 system is on target, and it plans to complete the analysis phase by the end of 2024 and deploy the system on 02/06/2025.
LT	Low	LT reported that the CCI-P2 project is on target with a low risk of delay. LT aims to deploy the system on 02/06/2025, in line with the UCC WP deadline.
LU		LU shared that it aims for CCI-P2 to be operational on 01/06/2025.
LV	High	LV assessed the CCI-P2 project as being delayed within the foreseen UCC WP deadline, due to a change in the IT development team and the new procurement procedure. LV highlighted a significant risk due to the absence of interest from any EO but noted that CCI-P1 will be implemented under the existing agreement. To mitigate the delay and risk, LV has divided the project into smaller increments, following an Agile methodology, with the aim to deploy the system for 25/03/2025.
MT	Low	MT outlined that the progress expected during 2024 is the readiness of the CCI-P2 system for the implementation on the test environment and its preparation for conformance testing. The system is scheduled to be deployed in June2025[94]. In addition, MT shared the use of a Scrum methodology, working with three-week increments.
NL	High	Same response as for CCI-P1.
PL	Low	PL reported a delay beyond the foreseen UCC WP deadline in the development of the CCI-P2 system, with the technical specifications scheduled for 01/03/2025 and deployment for 01/06/2026. The reasons for the delay include insufficient financial resources, delays in selecting a contractor and a

[93] Information provided from a bilateral meeting between IE and DG TAXUD held on 26/03/2024.
[94] Information provided from a bilateral meeting between MT and DG TAXUD held on 11/10/2024.

MS	Risk Level	Additional Comments
		postponement in initiating the documentation for the development. Also, PL shared the adoption of an Agile approach for the system development.
PT	High	PT assessed the project as being delayed, but still expected to be completed within the UCC WP deadline. The main reasons for the delay are (a) the implementation of a complex new NIS as a basis of the CCI system; (b) the intricate interdependencies among various national and EU systems; and (c) the development halt from mid-2023 to the end of 2023 due to challenges in procurement and tendering, particularly in renewing the supplier's contracts. Consequently, since both NIS and CCI-P1 have experienced delays beyond the anticipated deployment deadline, which has resulted in a cascading effect on CCI-P2. To address the delays, an Agile development approach will be adopted to streamline the implementation timeframe. Additionally, the National Planning has been updated to include revisions to the conformance testing period with the Commission and EOs, along with modifications to the deployment date, now set on 31/05/2025.
RO		RO shared that is on target and aims for the CCI-P2 system to be in operations on 31/12/2024.
SE	High	SE reported a delay in the delivery of the project due to multiple systems being developed in parallel. In addition, SE shared that delays to the implementation of the project could be affected by the need to change its IT platform. In addition, SE highlighted that there is a need to develop the goods shipment level in the supplementary recapitulative declaration before deploying CCI-P2, which is estimated to require a substantial development effort. To address this, SE has allocated additional human and financial resources to the project. The analysis on how the changes can be implemented in the best way is ongoing, and the aim is to limit the delay as much as possible. For the time being, SE reported that there is no planning information available.
SI	Low	SI shared that work for CCI-P2 has yet to commence, as it is contingent upon CCI-P1 implementation. However, SI reported that the project is on target, expecting to meet the 02/06/2025 deadline.
SK	High	Same response as for CCI-P1.

Table 27: Detailed responses from Member States – CCI-P2

Figure 50 provides the progress reported by the Member States through their national project plans, along with the status of the project.

Figure 50: Project progress and status per milestone – CCI-P2

4.4.2 Overview of Project Progress

Figure 51 highlights any known divergences in the Member States' National Planning compared to the dates set in the UCC WP, along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

For the implementation of UCC Centralised Clearance for Import – Phase 2 **(CCI-P2)**, the following Member States have a planned/actual operations date that is later than the deadline in the UCC WP: CZ, DE, FR, IE, NL, PL, and SK. In addition, IT and SE did not provide data through its National Planning regarding the operations date.

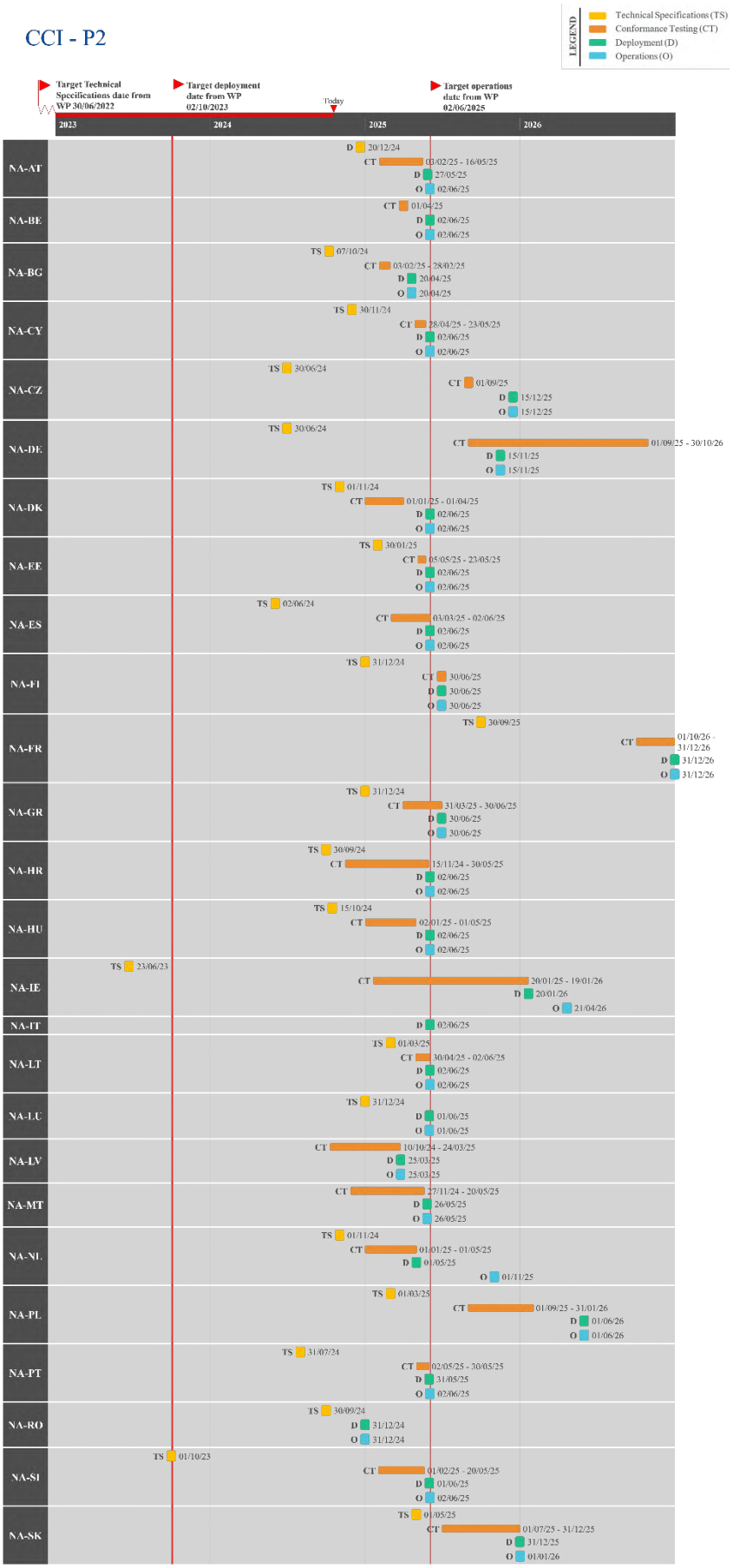


Figure 51: Actual/Planned dates per milestone – CCI-P2

4.5 UCC NEW COMPUTERISED TRANSIT SYSTEM (NCTS) UPGRADE – COMPONENT 2

This project aims to align the existing New Computerised Transit System (NCTS) to the UCC legal provisions. The scope of the project includes the alignment of Information Exchanges to UCC data requirements, the upgrade and development of interfaces with other systems such as AES, in addition to new Safety and Security requirements.

The transit system offers significant benefits and simplifies processes while ensuring continuity with existing systems. This achievement is the result of close collaboration between national customs authorities, trade associations and the Commission.

In terms of the planning approach, the project is divided into two components.

For **Component 1** (NCTS-P5), please refer to Section 3.7.

Component 2 (NCTS-P6) will align NCTS to the new provisions set by the UCC regarding Advanced Cargo Information for Safety and Security, while continuing the practice of combined declaration for the Member States opting to offer this facilitation to their trade. It requires the set-up of an automated interface between NCTS and ICS2 to ensure that trade can serve both the transit procedure and the Safety and Security formalities simultaneously with a single process for the benefit of all. The timeline of NCTS-P6 is synchronised with that of ICS2-R3, having a transition window from 3 March 2025 until 1 September 2025 for the National Administrations to migrate from NCTS-P5 to NCTS-P6.

NCTS-P6 will be deployed in line with the following calendar:

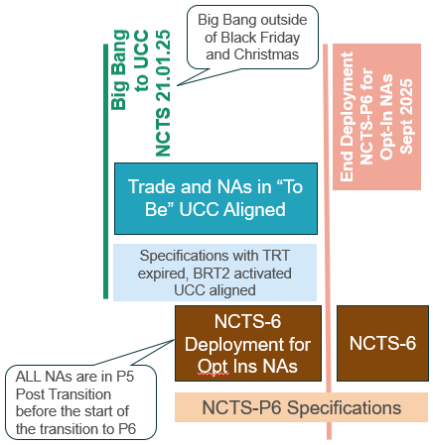


Figure 52: NCTS-P6 timeline

4.5.1 Summary of Responses

Summary from the Commission:

The aim of NCTS-P6 is to complete the alignment of NCTS to the Safety and Security data specified in the latest releases of the Annex b in the UCC DA and UCC IA. NCTS-P6 will also implement specific requirements in transit customs declarations of goods brought into the customs territory of the Union. The primary goals are to ensure continuity of the long-established combined declaration practice and achieve fully integrated management of the Safety and Security provisions of the UCC in NCTS. This integration aims to avoid duplication of the processes and systems for the National Administrations and trade. NCTS-P6 will interface with the ICS2 system, to minimise the IT burden on the National Administrations and trade. Another significative advancement is the harmonisation of the presentation process across all the Customs Offices of the National Administrations, which will serve as a steppingstone for future Smart Border initiatives between National Administrations and other neighbouring countries.

The integration of the system with ICS2-R3 requires the synchronisation of two significant and autonomous trans-European systems in terms of their process flow and information exchange. To achieve this synchronisation, a dedicated converter will be employed to facilitate seamless communication and data transfer between the systems. Therefore, the level of complexity associated with the development of NCTS-P6 is significant.

In April 2020, an initiative was launched to conduct a feasibility study on the interconnection between ICS2 and NCTS, including an analysis of Safety and Security requirements and the possible implementation options. The outcome confirmed the feasibility of communication between ICS2 and NCTS-P6. By mid-2021, the feasibility study was translated into a Business Case.

At the request of the National Administrations, the Business Case was temporarily suspended, awaiting analysis of the technical implications of the proposed measures. National Administrations sought more clarity regarding the combined declaration facility option that could be offered or not offered to their trades as well as the interface between NCTS and ICS2-R3.

In the second half of 2021, a Technical Study was conducted with the National Administrations to provide the expected clarifications and details. Based on this Technical Study, the VIS was produced by the end of 2021.

In December 2021, the Business Case and VIS were approved. The VIS for NCTS-P6 established a transition period from June 2024 to February 2025, aligning with the transition window of ICS2-R3. This assumes that NCTS-P5 will be completed on time, ensuring operational continuity of the transit combined declaration as a trade facilitation instrument.

During 2022, the Functional and TSS for NCTS-P6 were elaborated in collaboration with the National Administrations and subsequently accepted by the ECCG in December 2022.

A significant risk of overlap has been identified between the delays of the 'running-over' National Administrations that will join NCTS-P5 operations in 2024 and the transitional period of NCTS-P6. The revision of the UCC WP addressed this risk by establishing a clear cut-off for the transition to NCTS-P5 as well as by postponing the start and end dates of the deployment window for NCTS-P6. The revised UCC WP aims to ensure operational continuity.

Summary from the Member States:

Most Member States reported a low or medium-risk level regarding the on-time delivery of the NCTS-P6 project, with only a few of them rating it as high.

Aside from the dependency with NCTS-P5 development, the risk of delay in the system is potentially related to stringent deadlines, concurrent development of multiple projects, prolonged tendering procedures, and resource constraints. To mitigate this risk, most Member States shared the use of Agile and/or iterative approaches.

At the moment of writing, AT, FI, LT, LV, NL, SE, and SI confirmed being opt-out countries for NCTS-P6.

The following Member States indicated the system joining operations is on target and within the legal deadline: AT, BG, CY, CZ, DK, EE, ES, FI, HU, IE, IT, LT, LU, LV, MT, SE, and SI. GR, HR, NL, PT, and PL reported delays, however, FR, PL and RO indicated a delay beyond the legal deadline. Additionally, BE, DE, and SK did not provide concrete dates.

Most Member States have yet to initiate the technical specifications phase, with only a few reporting them as in progress.

Detailed Responses:

Table 28 provides the individual updates from the Member States on their responses to the survey and the national project plans provided:

MS	Risk Level	Additional Comments
AT		AT indicated that it will be an opt-out country, targeting 31/05/2025 for NCTS-P6 start of operations[95].
BE		
BG	Low	BG noted the acceptance of the construction phase as the progress expected by the end of 2024. In addition, BG shared the use of an Agile and iterative approach by applying two technological frameworks, TOGAF/ADM, and RUP. BG aims for the NCTS-P6 system to be in operations on 23/06/2025.
CY	Low	CY reported that the NCTS-P6 project is on target with a low risk of delay. CY aims to initiate the project and its analysis by the end of 2024 and deploy the system on 01/09/2025.
CZ	Low	CZ shared that the NCTS-P6 project is on target and indicated a low risk for the timely delivery of the system. CZ aims to complete the technical specifications on 01/09/2024 and finish the development of the system by the end of 2024. Additionally, CZ informed that it is using an Agile approach for the implementation for the project.
DE	Low	DE reported that NCTS-P6 is on target and indicated a low risk to the timely delivery of the project. DE informed that it will not use the combined declaration following Article 130 of the UCC (NCTS-P6) but assured all measures will be taken to ensure the software is aligned with the deployment window of the project.
DK	Medium	DK indicated a medium risk to the timely delivery of the project given the tight deadlines. However, DK shared that it plans to be developing the system by the end of 2024, and aims be in operations by 01/09/2025, using an Agile approach.
EE	Medium	EE shared that it will be an opt-in country for this project[96] and aims for the system to be operational on 01/04/2024. EE plans to advance with the conformance testing Mode 1 and pre-conformance testing Mode 2 as well as starting with conformance testing Mode 2. However, EE raised the risk that the upcoming changes in the technical documents could potentially affect the project, leading to additional costs. In addition, EE noted that an iterative methodology is being used, dividing the development into smaller iterations with weekly deliveries.
ES	Low	ES shared its plans to start with the development of the NCTS-P6 system in 2024 and publish the technical specifications on 03/10/2024. ES noted that an iterative development approach is being used for this project.
FI	N/A	FI informed that it is currently aiming to deploy NCTS-P6 in Q2 2025 as an opt-out country, given the risk of delay. However, it is considering being an opt-in country. An analysis is currently undergoing to review the impact on its system and ICS2. FI aims to complete this review in May 2024 and provide an update of the project timeline.
FR	N/A	FR shared that given the postponement of NCTS-P5 to October 2024, it aims to join operations for NCTS-P6 on 31/01/2026 beyond the legal deadline. The framing phase of the project will start in June 2024. Additionally, FR informed that it is receptive to the opt-in option, contingent on prevailing trends among Member States.

[95] Information provided from a bilateral meeting between AT and DG TAXUD held on 11/03/2024.
[96] Information provided from a bilateral meeting between EE and DG TAXUD held on 06/05/2024. Additionally, the specifications for Common Transit are expected to be delivered by the end of June 2024.

MS	Risk Level	Additional Comments
GR	Medium	GR reported a delay in the NCTS-P6 system. The primary cause of the delay stems from challenges in securing a comprehensive contract for all UCC and MASP projects. GR also shared that the short timeframe to implement both NCTS projects has caused a challenge. Moreover, by 16/12/2024 GR plans to implement NCTS-P5 and start the development of NCTS-P6 using an Agile approach.
HR	High	HR informed that the project is experiencing delays with a high risk associated with the timely delivery of the project, but it still anticipates the completion within the UCC WP deadline. HR attributed the delay to the pending publication of the updated EU specifications, leading to the postponement of the deployment date by six months. HR aims for NCTS-P6 to be operational on 01/09/2025.
HU	Low	HU shared that NCTS-P6 is on target and plans to complete the procurement process for this project and sign the contract with the supplier by the end of 2024. Operations are scheduled for 01/09/2025.
IE	Medium	IE assessed the project as having medium risk due to multiple projects being developed in the 2024-2025 period, which has strained the limited internal and external resources. IE initially scheduled the NCTS-P6 implementation in 2024, however, it has been revised to 09/06/2025 because of competing priorities[97]. By the end of 2024, the contractor will deliver the software and the trader specifications will be published.
IT	Low	IT informed that the NCTS-P6 system is on target, and it is working on the analysis, design, and development of the system upgrades
LT	Low	LT reported that the NCTS-P6 project is on target and plans to complete the technical specifications on 30/01/2025. LT shared that it will be an opt-out country[98].
LU		LU informed that it is considering being an opt-out country for NCTS-P6 and plans to deploy the system on 02/06/2025[99].
LV	Low	LV reported that it will currently be an opt-out country[100]. LV shared the completion of the connectivity tests and reported the beginning of conformance testing Mode 1. In addition, LV indicated the use of an Agile methodology for the development of NCTS-P6.
MT	Low	MT informed that it will issue a tender or a change request in 2024. Also, MT noted the adoption of an Agile methodology by implementing a phased approach, encompassing configurations, UAT, training and migration.
NL	High	NL reported a delay in the project due to the dependency of NCTS-P6 beginning on the completion of NCTS-P5 but anticipates meeting the UCC WP deadline. While the impact is limited given NL opt-out status, mitigating measures within the NCTS-P5 system have been placed to prevent further delays. Currently, NL is designing the system, and features will soon be transmitted to the supplier. In addition, NL disclosed that the features will be delivered and tested using an Agile methodology.
PL	High	PL assessed the project as being delayed beyond the UCC WP deadline. The main causes identified include a lack of funds allocated for NCTS-P6

[97] The information shared by IE in the survey has been updated based on a bilateral meeting between IE and DG TAXUD held on 26/03/2024.
[98] Information provided from a bilateral meeting between LT and DG TAXUD held on 12/03/2024.
[99] Information provided from a bilateral meeting between LU and DG TAXUD held on 22/07/2024.
[100] Information provided from a bilateral meeting between LV and DG TAXUD held on 18/04/2024.

MS	Risk Level	Additional Comments
		development in the current contract and the constrain of having only one active contract for the same system. Consequently, this situation poses a high risk due to the prolonged tendering process and the learning curve associated with engaging a new contractor, which might increase the delay. However, PL plans to sign the new contract by the end of 2024 and will prioritise the analysis and implementation tasks for NCTS-P6 in order to deploy the system on 01/06/2026. To mitigate these issues, PL has expedited the preparation of the tendering process by providing detailed requirements and adopting an iterative development approach. This approach ensures the proper sequencing of deliveries in the contract, facilitating close cooperation with the contractor. Moreover, PL aims to have an early publication of the trader's specification and the deployment test environment to mitigate delays. In addition, PL noted that the deployment deadline for NCTS-P6 could be moved forward to stabilise NCTS-P5 after all Member States join.
PT	High	PT indicated a delay in the project resulting in a high risk to the timely delivery of the project. However, it still plans to complete the project within the UCC WP deadline. PT shared that the delays in the development of NCTS-P5 have impacted the start of NCTS-P6 as work on this phase will not start until the previous phase is finished. To mitigate the delay, an Agile development approach will be adopted to streamline the implementation timeframe. Furthermore, the National Planning was revised to achieve the required timeframes. PT indicated that development on NCTS-P6 will commence promptly to ensure timely progress on the project.
RO		RO reported it plans to join operations on 01/06/2025.
SE	Low	SE shared that it will be an opt-out country[101]. SE reported that the progress planned for 2024 includes the completion of the analysis, the start of conformance testing Modes 1 and 2, as well as the development of the external testing environment. SE shared that the system developer is using an Agile approach.
SI	Low	SI informed being an opt-out country, but it is considering to be an opt-in in the future[102]. It informed that NCTS-P6 is on target despite a delay in completing the technical specifications. SI plans to have the technical documentation for the external domain prepared by 01/09/2024 and start with the development and conformance testing activities on 01/11/2024.
SK	Low	SK shared that the NCTS-P6 project is on target, however, no concrete dates have been shared yet. By the end of 2024, SK aims to finalise its contracts and start the implementation of the updated specifications.

Table 28: Detailed responses from Member States – NCTS-P6

[101] Information provided from a bilateral meeting between SE and DG TAXUD held on 27/03/2024
[102] Information provided from a bilateral meeting between SI and DG TAXUD held on 08/05/2024.

Figure 53 provides the progress reported by the Member States through their national project plans, along with the status of the project.

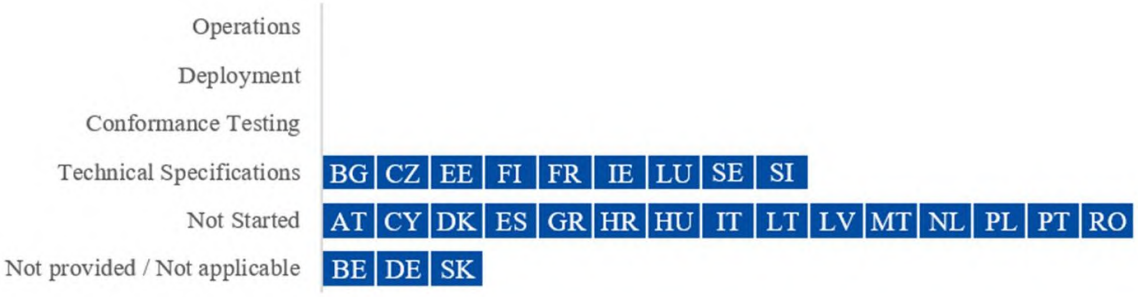


Figure 53: Project progress and status per milestone – NCTS-P6

4.5.2 Overview of Project Progress

Figure 54 highlights any known divergences in the Member State's National Planning compared to the dates set in the UCC WP, along with the specific dates of each milestone. As this project has a deployment window, the deployment and operations milestones are shown. Any difference between these two dates indicates that a migration period is planned.

Regarding UCC New Computerised Transit System – Phase 6 **(NCTS-P6)**, the following Member States have a planned/actual operations date that is later than the deadline in the UCC WP: FR, PL and RO. BE, DE, and SK did not provide data through their National Planning regarding the operations date.

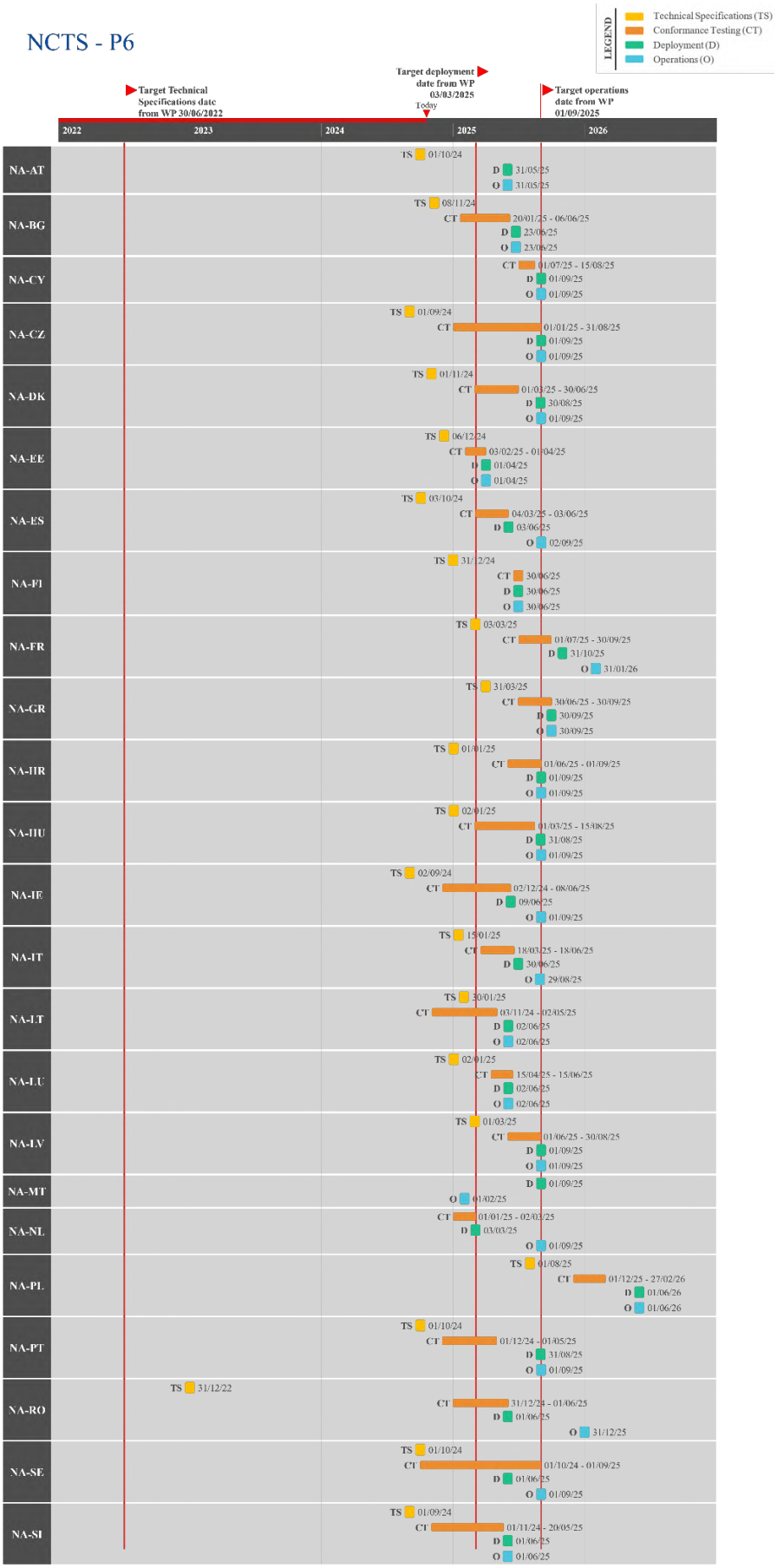


Figure 54: Actual/Planned dates per milestone – NCTS-P6

5. ANNEX 1 – PLANNING OVERVIEW – UCC WORK PROGRAMME PROJECTS

Figure 55 provides a visual overview of the planning of the UCC projects, as per the 2023 UCC WP revision. The overview provides the timeline of the development of the projects. The 'N' symbol identifies the national projects. The other projects are related to trans-European systems, which might have a central or decentralised architecture.

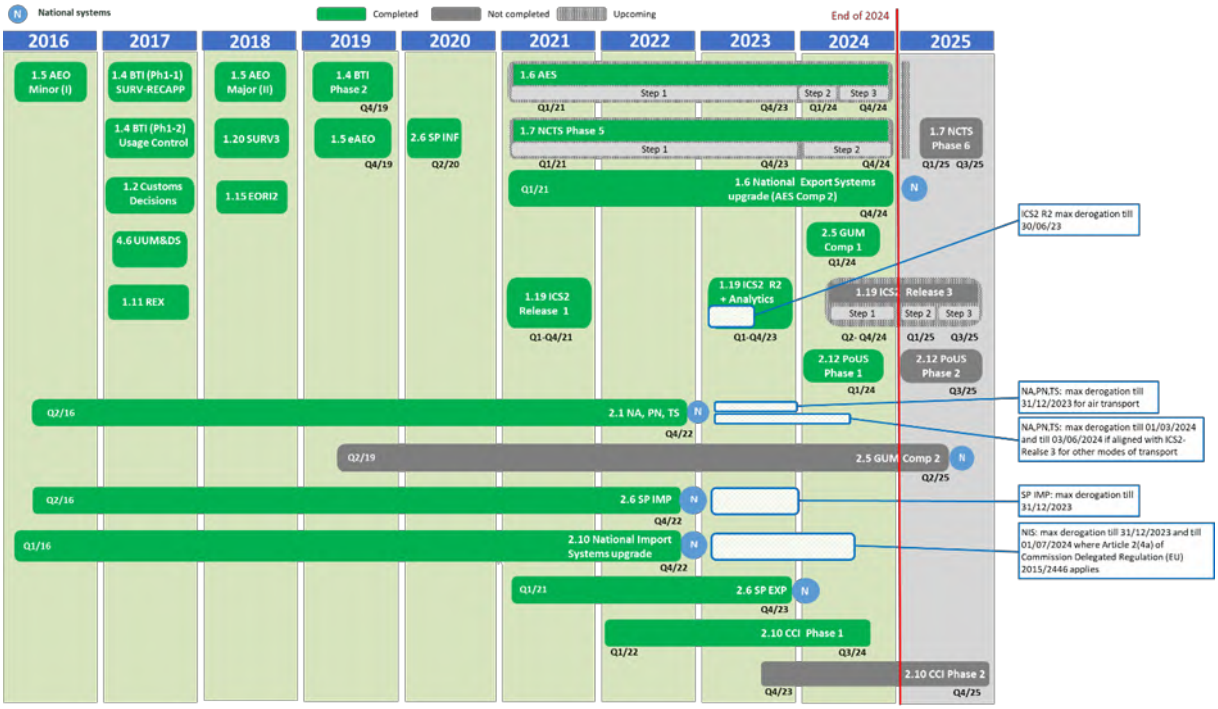


Figure 55: Planning Overview – UCC WP Projects

6. ANNEX 2 – ACRONYMS, ABBREVIATIONS & KEY TERMS

Acronym	Description
ADM	Adaptive Development Methodology
AEO	Authorised Economic Operator
AES	Automated Export System
AIS	Automated Import System
AN	Notification of Arrival
ATLAS	Automated Customs Tariff and Local Processing Application System
BCP	Business Continuity Plan
BTI	Binding Tariff Information
CCE	Centralised Clearance for Export
CCI	Centralised Clearance for Import
CDS	Customs Decisions System
CGM	Customs Goods Manifest
CR	Common Repository
CTC	Common Transit Convention
DG TAXUD	Directorate General for Taxation and Customs Union
EBTI/EBTI-3	trans-European Binding Tariff Information
ECCG	Electronic Customs Coordination Group
EIDR	Entry In the Declarant's Records
EMCS	Excise Movement and Control System
EMSW	European Maritime Single Window
EMSWe	European Maritime Single Window environment
ENS	Entry Summary Declaration
EO	Economic Operator
EORI2	Economic Operator Registration and Identification upgrade
EUCDM	European Union Customs Data Model
EU CTP	European Union Customs Trader Portal
GSP	Generalised Scheme of Preferences
GUM	Guarantee Management
ICS2	Import Control System 2
ieCA	Information Exchange Conversion Application
INF	Information Sheet
MASP-C	Multi-Annual Strategic Plan for Customs
MNSW	Maritime National Single Window
NCTS	New Computerised Transit System
NECA	Nitrogen Oxide Emission Control Area
NES	National Export System
NIS	National Import System
PN	Presentation Notification
PoUS	Proof of Union Status
Q1/2/3/4	Quarter 1/2/3/4
QUOTA	Quota Management
REX	Registered Exporter System
RfC	Request for Change
RoRo	Roll-on/Roll-off
RPS	Regulatory Procedure with Scrutiny
RUP	Rational Unified Process
SP	Special Procedures
SP EXP	Special Procedures – Component 1
SP IMP	Special Procedures – Component 2

Acronym	Description
SURV3	Surveillance 3
TOGAF	The Open Group Architecture Framework
TP	Trader Portal
TS	Temporary Storage
TSS	Technical System Specifications
UAT	User Acceptance Testing
UCC	Union Customs Code
UCC WP	Union Customs Code Work Programme
UUM&DS	Uniform User Management and Digital Signature
VIS	Vision Document

Table 29: Abbreviations and Acronyms