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COMMISSION STAFF WORKING DOCUMENT

Monitoring and evaluation framework for the Customs Programme (2021 – 2027)

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1. INTRODUCTION TO THE CUSTOMS PROGRAMME

Regulation (EU) 2021/444 of 11 March 2021¹ established the Customs programme for cooperation in the field of customs as a successor of the Customs 2020 programme and its predecessors. The Programme's budget is EUR 950 million for the period 2021-2027.

The Programme has the general objective to support the Customs Union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity.

Against this backdrop, the Programme has four specific objectives, namely to support:

- the preparation and uniform implementation of customs legislation and policy;
- customs cooperation;
- administrative and IT capacity building, including human competency and training, as well as the development and operation of European electronic systems; and
- innovation in the area of customs policy.

To attain these objectives, the Programme supports actions such as meetings and similar ad hoc events, project-based structured collaboration, IT capacity-building, human-competency and other capacity-building actions, studies, innovation activities and communication actions. IT capacity building actions, in particular the development and operation of the common components of the European electronic systems (EES), represent the majority of the Programme's budget (around 90%).

2. PURPOSE OF THE MONITORING AND EVALUATION FRAMEWORK

In line with article 13(2) of the Customs Programme Regulation (EU) 2021/444, the Commission has developed a tailored monitoring and evaluation framework (MEF) whose purpose is to ensure the effective assessment of the Programme's progress towards the achievement of its objectives.

The purpose of this Staff Working Document is to describe the Customs Programme MEF², by introducing the Programme's intervention logic, listing and defining the complete set of indicators for monitoring and evaluation and laying down the Multiannual Financial Framework (MFF) data management strategy.

In this framework, **annual progress reports** should, as part of the performance reporting and evaluation system, be issued to monitor the implementation of the Programme. These reports provide information on the implementation of the policy priorities and objectives

¹ OJ L 87, 15.3.2021, p. 1–16

²Art.13(2) of Regulation (EU) 2021/444 that empowers the Commission to adopt Delegated Acts in accordance with Art.16 to supplement the Regulation with provisions on the establishment of a monitoring and evaluation framework.

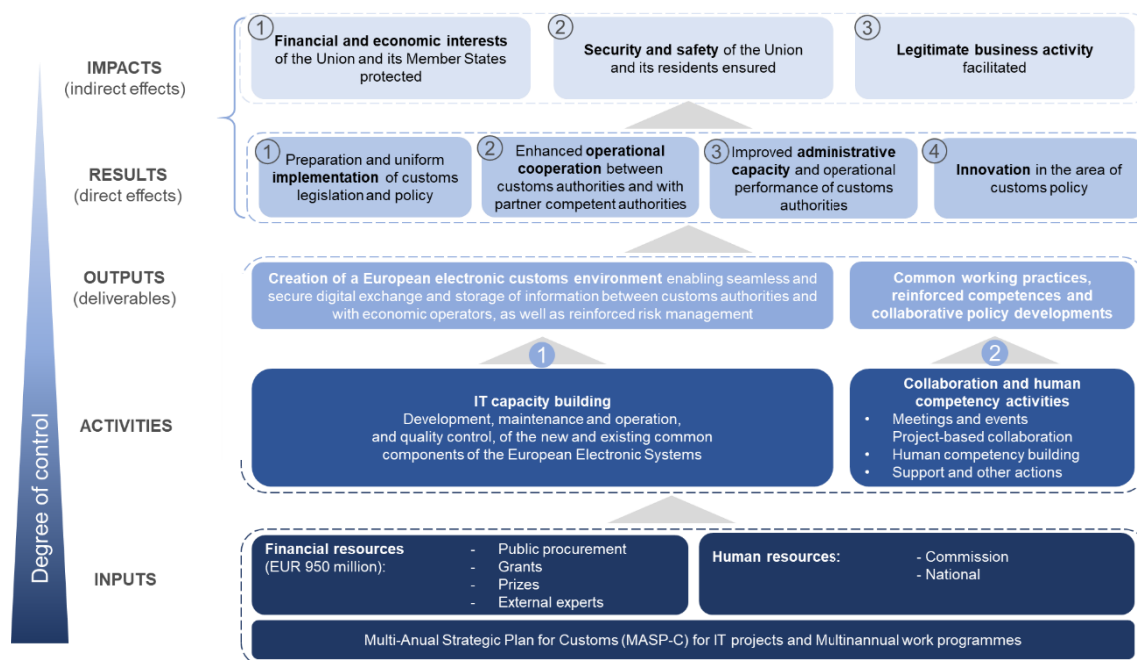
laid down in the multi-annual work programme. Annual progress reports are supported with indicators' data collected from various sources, including participating officials, Member States' national administrations, and European IT systems (see following sections 4.1. and 5.1 for further details). Those reports should include a summary of the lessons learnt and, where appropriate, of the obstacles encountered, and shortfalls discovered in the context of the activities of the Programme that took place in the year in question. Those annual progress reports should be communicated to the European Parliament and the Council and will be used as input for this MEF.

In addition to the annual progress reports, the MEF includes, but is not limited to, an **interim and final evaluation** carried out by the Commission. An interim evaluation of the Programme shall be carried out once there is sufficient information available about its implementation, but no later than four years after the start of that implementation. In its interim evaluation, the Commission shall assess the performance of the Programme, including aspects such as its effectiveness, efficiency, coherence and relevance, as well as the synergies within the Programme and its Union added value. At the end of the implementation of the Programme, but no later than four years after the end of the period specified in Article 1 of Regulation (EU) 2021/444, a final evaluation of the Programme shall be carried out by the Commission. It is therefore of the utmost importance that the interim and final evaluations include satisfactory and sufficient information and that those evaluations are delivered in due time.

The Commission shall communicate the conclusions of the evaluations to the Parliament the Council, the European Economic and Social Committee and the Committee of the Regions. These shall contribute to the efficient decision-making process under the next multiannual financial frameworks. In addition, the results obtained should feed policy-makers with meaningful information that will contribute to the design of the next programming cycle(s).

3. INTERVENTION LOGIC

The monitoring and evaluation framework is underpinned by the following intervention logic. This chapter explains its different levels and the assumptions that need to hold throughout for the Customs Programme.



3.1. Problems and needs

In recent years, customs performance has been influenced by trends such as **globalisation, leading to exponentially growing volumes of traded goods, and increasing security threats** and transnational crime. New challenges also arise from rapidly changing technologies (digitalisation, connected-ness, Internet of things, blockchain), business models (e-commerce, supply chain optimisation), modes of transport (rail cargo notably from East Asia as an alternative to maritime trade) and reduced public financial and human means among customs authorities. These trends increase the need for a modern Customs Union that leverages the opportunities from the digital transition and adapts to the changing policy context and operational environment.

In this context, the Final Evaluation of Customs 2020 corroborated the relevance of the Programme, especially in relation to the need to harmonise the application and effective implementation of the Customs Union rules and to provide support to customs administrations in the ongoing digitalisation and modernisation of customs procedures. In addition, the Customs 2020 Final Evaluation confirmed the continuous need for Union action to **reinforce the European dimension of customs work, avoid internal market distortions and protect the Union's external borders** while responding to the constantly increasing pressure to improve the performance of the Customs Union and enlarge the scope of the tasks to be performed by customs authorities.

Against this backdrop, the Customs programme was adjusted to respond to the problems and needs presented below, as identified in the Impact Assessment of the Customs Programme³:

³Commission Staff Working Document Impact Assessment Accompanying the document Proposal for A Regulation Of The European Parliament And Of The Council establishing the 'Customs' programme for cooperation in the field of customs: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52018SC0321&from=EN>

Trends:

- Globalisation leading to growing volumes of trade and new modes of transport, as well as increasing security threats;
- New business models, technologies and security threats;
- Reduced financial and human capacity of public authorities, including customs.

Problems (triggered by current trends):

- Unequal capacity of customs administrations: unequal skills, which entails that some may be more advanced / agile than others to respond to the identified trends; unequal functioning, which entails inconsistencies in the quality of processes and operations, with some being more performing than others; unequal electronic systems, which entails that some may be better equipped with electronic systems than others;
- Uneven interpretation and implementation of legislation (Union Customs Code and other): which leads to an unequal application of EU policies, with potential impacts for safety and security (illicit trade in restricted and prohibited goods) and the financial interests of the EU;
- Limited data visibility for customs data analysis carried out at national level;
- Obstacles for cooperation between customs administrations and other stakeholders: strategic obstacles (divergence in terms of priorities and strategic objectives, competition, etc.), geographical obstacles (relations among Member States and with third countries), legal obstacles (absence or inadequacy of legal cooperation framework, uneven interpretation of customs rules, etc.) and interoperability obstacles (different processes, semantic and technical incompatibilities, etc.).

Needs of the Customs Union:

- More efficient, digitally-transformed customs transactions and procedures;
- Uniformity in customs rules and its implementation;
- More cooperation among customs authorities and between them and relevant governmental authorities, including Union and national market surveillance authorities, international organisations as well as economic operators and organisations representing them.

Needs of the customs authorities to deliver on the Customs Union objectives:

- Even interpretation and uniform implementation of EU legislation;
- Equal capacity in terms of skills, functioning and IT systems.

3.2. Inputs

The Customs programme falls under the Single Market, Innovation and Digital heading of the new Multiannual Financial Framework (MFF), and it has a budget of EUR 950 million⁴.

The budget will be allocated through multiannual work programmes, each covering no more than three years. They shall set out the total amount of the financing plan for all

⁴ In current prices, following Article 4 of Regulation (EU) 2021/444

actions, with the maximum rate of co-financing being 100% of the total eligible costs⁵. It will cover different types of funding, including public procurement, grants, prizes, and reimbursement of external experts' expenses. These different types of funding are intended to support different types of activities (see below).⁶

Table 1: Overall commitment for Customs programme for the Multiannual Financial Framework 2021-27 (million EUR, current prices)

Year	2021	2022	2023	2024	2025	2026	2027	2021 - 2027
Budget	127	130	133	136	138	141	144	950

Human resources

The Programme relies on human inputs, with European Commission and national resources allocated to its management, in addition to funds and allocations.

Governance

Building on experience gained over time, the budget will be allocated through **multiannual work programmes**, each covering no more than three years. The **Multi-Annual Strategic Plan for Customs (MASP-C)**⁷ acts as an operational planning tool to ensure the creation of a coherent and interoperable electronic customs environment for the Union. This new element of governance, compared with Customs 2020, will list all tasks relevant for the coordinated development and operation of the European Electronic Systems (EES) (see Activity 1 below). The MASP-C will include innovation and pilot actions as well as supporting methodologies and tools related to the EES. It will clearly list responsibilities in terms of the joint development and operation of the EES, the Commission's coordination role and common components and the Member States' national components.

⁵ Article 10 of Regulation (EU) 2021/444

⁶ Under the Customs programme, about 90% of programme's expenditures related to IT capacity building and is made directly by the Commission through procurement. The remaining part of the budget is allocated to joint actions, the beneficiaries being exclusively public authorities.

⁷ The Latest 2019 Revision of the MASP-C can be found here: https://ec.europa.eu/taxation_customs/system/files/2019-12/2019_masp_strategic_plan_en.pdf?msclkid=b38fc093a6b411ecbc753f06ced72300

Assumptions

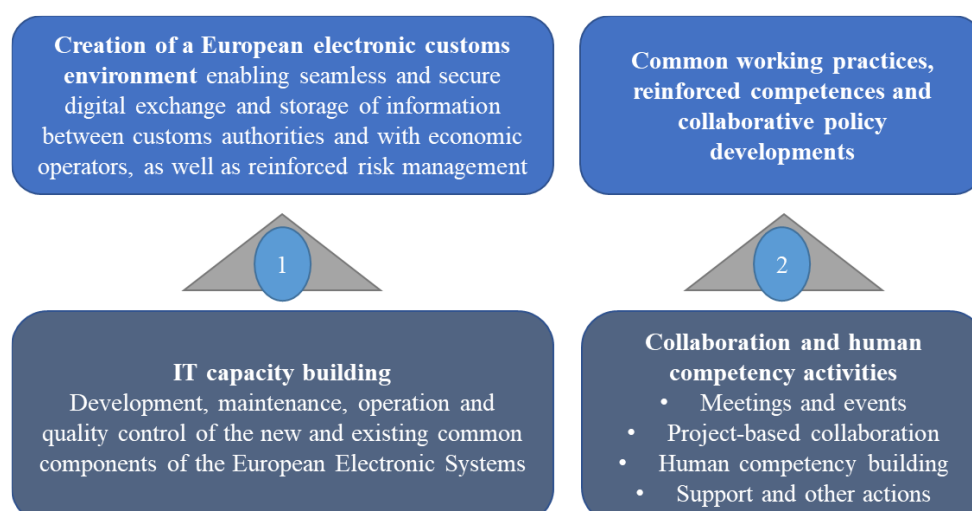
Assumptions that need to hold throughout for the Customs programme to move along the different levels of the intervention logic of the Programme.

Key examples of assumptions that underline the intervention logic to move from inputs to activities and beyond:

- *The budget is allocated in an appropriate way, with the right amount allocated to each item of expenditure in the financial plan, including transition costs for example.*
- *The different types of financing are available and well-chosen to deliver the activities, considering the costs of controls, the administrative burden, and the risk of non-compliance for instance.*
- *National priorities are aligned with the Customs programme's priorities. Member States are willing and able to make the necessary budgetary commitments to drive the action the EU complements through the Customs programme.*
- *Priority is assigned to the IT systems that are necessary for the implementation of the Union Customs Code and clearly identified in the Multi-annual Strategic Plan for Customs (MASP-C), before any other IT projects both at EU and national level.*
- *The set-up achieved under the Customs programme is more cost-effective than if each Member State were to put in place individual cooperation frameworks on a bilateral or multilateral basis.*
- *Legal deadlines imposed for the development and deployment of the new IT systems are realistic.*

3.3. Activities

The Customs programme supports collaboration, focusing on capacity building. To provide simplicity and flexibility in the execution of the Programme and thereby facilitate delivery of its objectives, activities are defined only in terms of overall categories, which are broader than under Customs 2020. Customs cooperation will be clustered around Information Technology (IT) capacity building on the one hand, focusing on the development of European Electronic Systems, and collaboration and other capacity building actions on the other hand, including human competency and training. Complementing these two tracks of activities, support actions can also be envisaged under the Programme. A list with illustrative examples of concrete activities is presented below.



a) IT capacity building: European Electronic Systems

The first strand of activities is set to attract the most significant part of the Programme's budget.⁸ This activity focuses on the development, maintenance and operation, and quality control of the new and existing common components of the EES⁹, including their design, specification, conformance testing, deployment, evolution, modernisation, security, and quality assurance. This is the key activity of the Customs programme.

The Commission and Member States will coordinate their respective interventions to develop and operate the different systems, agreeing on all aspects necessary to ensure their interoperability, interconnectivity, coherence, cyber-resilience and continuous improvement and synchronised implementation in the establishment and functioning of the new and existing common and national components¹⁰ of the EES.

The Programme supports approximately 60 IT systems¹¹, including the development of entirely new systems (such as centralised clearance) as well as many upgrades of existing electronic systems (such as the NCTS transit system).¹² This also implies a complex set of changes and additions to an already functioning network of electronic systems.

In line with the above, necessary adaptations or extensions of the common components of the EES for cooperation with third countries not associated to the Programme or international organisations will be possible.

b) Collaboration and human competency

This activity strand also seeks to build customs authorities' administrative capacity, but through the planned development of, or increase in, knowledge and skills to effectively and efficiently deal with existing and new processes and procedures. The possible actions – as defined in Annex 1 of the Regulation (EU) 2021/444 – are presented below.

- Meetings and similar ad-hoc events, such as seminars and workshops, or working visits;
- Project-based structured collaboration, including:

⁸ To date, it has been around 90% of the budget of the Programme.

⁹ A common component is a component of the EES developed at EU level, which is available for all Member States or identified as common by the Commission for reasons of efficiency, security and rationalisation. A national component is a component of the EES developed at national level, which is available in the Member State that created it or contributed to its joint creation. A system can be a combination of both.

¹⁰ These national components are not funded by the Programme, however there is a need for coherence and interoperability between these and the European components which the Programme works to ensure.

¹¹ The full list of IT systems financed by the Customs Programme is available in the Annex to the Annual Progress Reports.

¹² European Union, UCC – Work Programme see [here](#).

- Project groups, generally composed of a limited number of countries, operational during a limited period to pursue a predefined objective with a precisely defined output/result (including coordination or benchmarking);
- Task forces (e.g. expert teams), namely structured forms of cooperation, with a non-permanent or permanent character, pooling expertise to perform tasks in specific domains or carry out operational activities, possibly with the support of online collaboration services, administrative support and infrastructure and equipment facilities;
- Human competency and capacity building, including common trainings, the development of eLearning, technical support and exchange of best practices.

c) Support actions and other actions

Support and other actions, such as the preparation of studies, innovation activities (proof-of-concepts, pilot projects, prototyping initiatives, smart data mining and collaboration among systems), or the joint development of communication actions.

Assumptions

Key assumptions that underline the intervention logic and that need to hold true to move from activities to outputs and beyond are the following:

- *Member States are aware of the Programme in its details, and all relevant officials know about, understand and commit to the Programme and participate in its activities.*
- *Member States are willing to digitalise their systems, inciting them to participate in activities of the Programme.*
- *New or updated IT systems are based on a comprehensive needs assessment involving relevant actors (economic operators and relevant authorities).*
- *The activities engage with the right stakeholders, including economic operators through the Trade Contact Group among others, based on common interests. In particular, the right needs have been identified in terms of IT systems, and it is possible to define systems that meet these needs.*
- *The dependencies between the different tasks related to the development and operation of the EES are well identified.*
- *Member States do not face insurmountable difficulties/risks of delays due to their lack of resources and to the complexity of the necessary IT infrastructure.*
- *The IT experts/companies involved in developing the systems have the necessary skills and capacities to deliver according to plan and in line with their key performance indicators.*
- *There is effective and timely collaboration between the contractors implementing the*

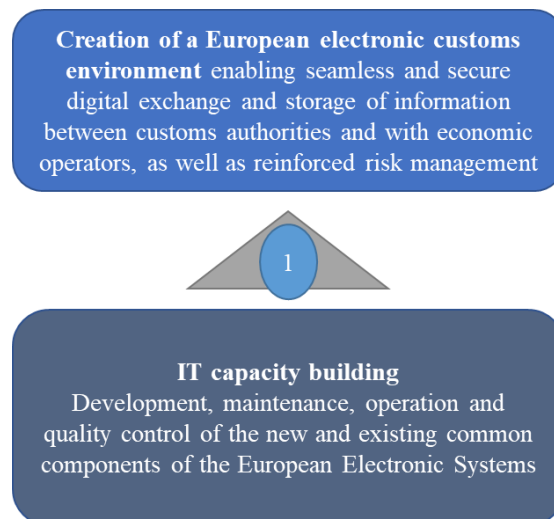
IT projects and DG TAXUD, and with economic operators.

- *A consistent monitoring system is set up for the IT projects allowing proactive and corrective actions and ensuring a good implementation,*
- *Enough resources, both human and financial, are invested in the activities.*
- *All Member States and participating countries are willing to participate in the different activities of the Programme, and to attend the different meetings and events.*
- *Member States are willing to reduce disparities in their practices and skills.*
- *Staff with the requisite skills and capacities are involved in the activities.*
- *Participants are willing to and have the necessary knowledge to engage in intensive discussion on a certain subject.*

3.4. Outputs (specific deliverables of the intervention)

Overall, the two main strands of activities under the Programme should contribute to the creation of an electronic environment for the Customs Union, as well as to increasing the ability of customs authorities' to perform their functions through common working practices and knowledge.

a) IT capacity building: European Electronic Systems (output 1)



The creation of an **electronic environment for the Customs Union**, including a complete set of IT infrastructure and the maintenance and operation of existing systems, and specifically a highly secured dedicated communication network, for coherent and interoperable European Electronic Systems is expected to improve interactions between customs authorities, and between them and economic operators, and to reinforce risk management. The use of these **European Electronic Systems** is indeed expected to facilitate the exchange and storage of information between customs authorities and with

economic operators through more effective IT tools and simplified IT procedures, with efficient and swift communication with and between participating administrations on matters related to those systems. This constitutes the main output of the Programme.

Additional illustrative examples of outputs are presented in the box below.

Box 1: Illustrative examples of outputs of the programmes resulting from IT capacity building

- The Customs programmes support the development and maintenance of over 50 European Information Systems;
- The European Electronic Systems supported by the Customs programmes allow seamless, automated exchange of information on import/export/transit movements with Member States and third countries and other actors of the supply chain at international level. As an example, in 2021 the availability of these IT systems was close to 100% thanks to the support of the programmes. This facilitates paperless customs operations and trade, as well as the functioning of the EU single market;
- The Customs programmes support the Customs Union by enabling the operation and maintenance of existing IT systems and its modernization by supporting the development of new systems;
- The Common Communication Network/Common Systems Interface (CCN/CSI), as the underlying common infrastructure whose maintenance is supported by the programmes, offers all national administrations a coherent, robust and secure method of access to European Electronic Systems;
- The Export Control System (ECS) and the Import Control System (ICS), both supported by the Customs programmes, enable the uninterrupted flow of data between European customs authorities while being interoperable with the system for transit (NCTS), all of which is essential to support a growing flow of international trade.

b) Collaboration and human competency activities (output 2)



Capacity building actions, such as meetings and events, project-based collaboration or common trainings, are intended to increase customs authorities' abilities to perform their functions through more effective common working practices, necessary professional skills gained, increased expertise and/or knowledge, etc.

Project groups aim at developing proposals for new rules in specific branches of customs legislation, based on their urgency or importance in the context of evolving business patterns (such as the VAT e-commerce package) or IT developments. Another important product of the project groups is the drafting of guidance documents concerning current or recently introduced legislation.

More broadly, capacity building actions based on collaboration are expected to enable officials to share experiences in the field of customs and join their efforts to improve their capacity. While project-based structured collaboration is expected to streamline the exchange of good practices and operational knowledge among Member States and other participating countries. More generally, collaboration is expected to lead to recommendations on implementing the EU acquis in a harmonised way.

Specific examples of outputs are presented in the box below.

Box 2: Illustrative examples of specific outputs resulting from different types of capacity building actions

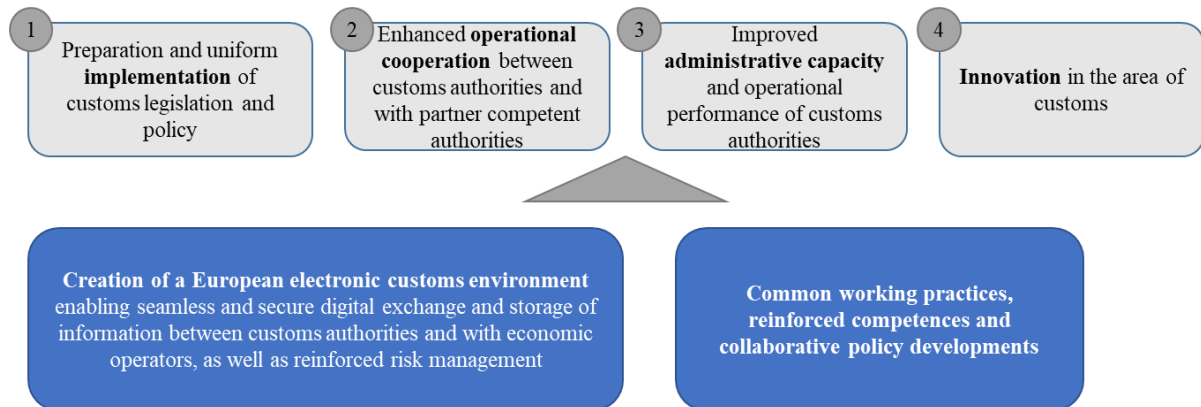
- For seminars and workshop, presentations should be made for participants to engage in intensive discussion on a subject.
- Study/working visits are expected to enable officials to acquire or increase their expertise and/or knowledge about customs policy.
- Activities such as common training or eLearning are expected to support the necessary professional skills and knowledge relating to customs competencies.
- Technical support is expected to result in sharing good practices.
- In addition, the Programme can also fund support activities that result in jointly developed communication products or knowledge-based products, such as studies and other relevant written materials.

Assumptions

Key assumptions that underline the intervention logic and that need to hold true to move from outputs to specific objectives/results and beyond are the following:

- *Outputs 1 and 2 support one another. Customs authorities use their newly built administrative capacity to use the European Electronic Systems and exchange information.*
- *Member States and other Programme participating countries are willing to enhance their cooperation.*
- *There is no new political initiative adopted between now and 2025 or beyond, which imposes obligations on customs systems, leading to a significant delay in the completion of the systems defined in the UCC Work Programme by the relevant deadlines.*
- *Other external factors beyond Commission control support rather than hinder the achievement of the desired results.*

3.5. Results (direct effects of the intervention)



Based on the above outputs, it is expected that the implementation of the Customs programme will contribute to the following **results** in line with the Programme's specific objectives:

1. The preparation and uniform implementation of customs legislation and policy;
2. Enhanced operational cooperation between customs authorities and partner competent authorities (other than customs authorities);
3. Improved administrative capacity;
4. Innovation in the area of customs policy;

These results are expected to be achieved through the following pathways:

Result 1: The digital exchange and storage of information through new and existing components of the European Electronic Systems (**output 1**) will enable the concrete achievement of the goals of the Union Customs Code (UCC), the legal framework for customs. Common working practices, competences and policy developments (**output 2**) will support the preparation and uniform implementation of customs legislation and policy, for example through the production of policy recommendations or practical guidance allowing a uniform interpretation and implementation of Union law by Member States.

Result 2: By allowing seamless and secure digital exchange of information, the European Electronic Systems (**output 1**) will allow the practical communication and coordination between customs authorities and with partner competent authorities (other than customs authorities). Networking, joint efforts to deliver on customs policy, pooling expertise to perform tasks in specific domains, and the exchange of good practices and operational knowledge (**output 2**) will bring the functioning of customs authorities closer and develop new working relations, enhancing operational cooperation.

Result 3: The digitalisation and improvement of interactions between economic operators and customs authorities and the reinforced risk management, as well as efficient and swift communication with and between Member States (**output 1**) are expected to allow customs authorities to become fully-fledged e-administrations. Common trainings and exchange of knowledge will build up human competency, while sharing good practices and guidance will allow customs authorities to function more efficiently (**output 2**).

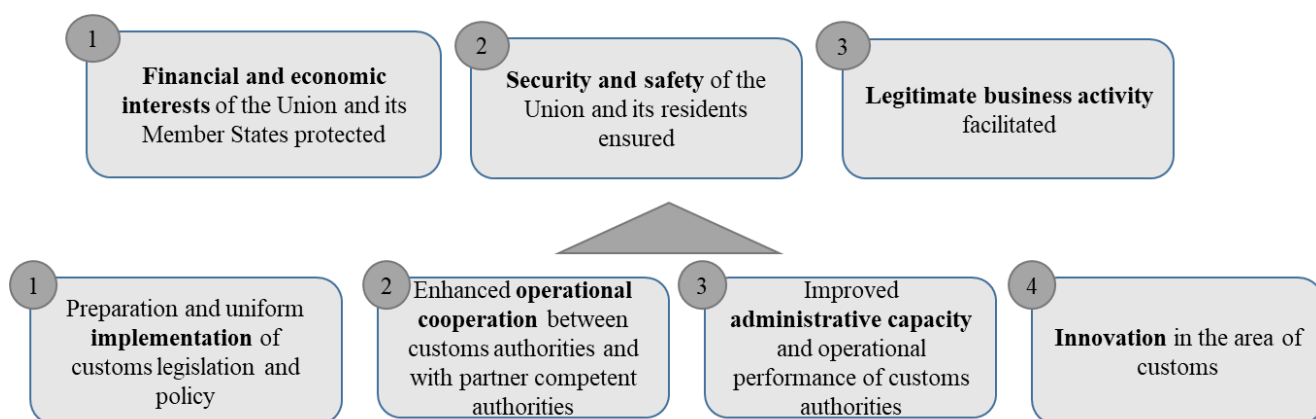
Result 4: The Programme will promote innovation in customs policy. New components of the European Electronic Systems (**output 1**) will contribute to further the digital transformation of customs administrations and to the uptake of innovative IT technologies. **Output 2** will support the uptake and leverage of innovation, for example through innovation activities allowing the experimentation of new techniques and projects, or through project groups developing new rules, guidelines or working practices responding to evolving business patterns, technologies or IT developments.

Assumptions

Key assumptions that underline the intervention logic and that need to hold true to move from results to impacts are the following:

- *The different results are achieved simultaneously and support one another.*
- *Other external factors beyond the European Commission's control support rather than hinder the achievement of the desired impacts.*

3.6. Impacts



Based on the above, the following impacts (reflected in the Programme's general objectives) are pursued over the long term.

The uniform implementation of customs legislation and policy (result 1), the enhanced cooperation between customs authorities (result 2), their improved administrative capacity (result 3), and innovation in customs policy (result 4) will allow Member States and participating countries, working together as one and more efficiently, to protect the financial and economic interests of the Union and its Member States (**impact 1**), to ensure the security and safety of the Union and its residents (**impact 2**), and to protect the Union from unfair and illicit commercial practices, while facilitating legitimate business activities (**impact 3**). This will allow businesses and citizens to benefit from the full potential of the internal market and world trade.

More concretely, impact 1 reflects the effective customs collection through the amount of unpaid duties¹³ and the irregularities in duty collection, as elements of the Union and its Member States' financial and economic interests. Impact 2 looks at the seizures of goods and substances that present a threat to safety and security of the Union and its residents. Finally, impact 3 looks at the processing time of standard import and export declarations and the paperless handling of supporting documents. The Customs programme indirectly influences these three impacts through its results, although the impacts are not measured solely in terms of the contribution of the Programme to such evolutions, as they are influenced by a wide range of other factors external to the Programme, including other EU programmes, such as the EU Anti-fraud programme and Hercule III. Therefore, the identification of the Programme's individual contribution to these impacts will require further input and analysis through concrete examples in the interim and final evaluations of the Programme. Further information on the measurement and analysis of the Programme's impacts can be found in section 4.2.3. of this staff working document (impact indicators and sub-indicators).

3.7. Coherence with other EU policies and instruments

Customs law and policy, and consequently the Customs programme, have an extensive external dimension linking with multiple policy areas in the broader Union policy context. Consequently, the Programme Regulation specifically calls for the Customs programme to exploit synergies with other Union measures in related fields in order to ensure cost-effectiveness. This includes:

- The **Fiscalis programme** for cooperation in the field of taxation, with which significant operational synergies exist, since the programmes jointly fund common components such as the Common Communication Network. The programmes also share streamlined programme and IT management approaches and tools, improving cost-effectiveness. There is also a growing need for joint activities between customs and tax authorities, in particular in the domain of e-commerce and the customs control of excise products.
- The **instrument for financial support for customs control equipment (CCEI)**, which shares the same general objectives than Customs, and will address a complementary aspect of the proper functioning of the Customs Union by funding customs control equipment. The Programme will directly support the CCEI by funding closely related collaboration activities, such as needs assessment and training.
- The **Union Anti-Fraud Programme**, since the Customs programme contributes to protecting the financial and economic interests of the Union and its Member States.
- The **Internal Security Fund**, and the instrument for **Border Management and Visa**, which is part of the Integrated Border Management Fund, since Customs authorities have an important role for protecting EU citizens, for example by reinforcing the control of items to ensure safety and security.
- The **Single Market Programme**, as Customs is designed to facilitate the good functioning of the internal market.

¹³ Customs duties, countervailing and anti-dumping duties (both on products and on services).

- The **Recovery and Resilience Facility**.
- The **Technical Support Instrument (TSI)**, that provides tailor-made technical expertise to the customs administrations of the EU Member States. The TSI complements the Customs programme and strengthens the design and implementation of the policy actions under the EU Customs Union. The TSI also supports the preparation and implementation of Recovery and Resilience Plans.
- The **European territorial cooperation goal (Interreg)** supported by the European Regional Development Fund and external financing instruments¹⁴.

In addition, by contributing to the digital transformation of customs authorities through new interoperable IT systems and working practices, the Programme supports the digital transition priority of the Union, complementing the interventions of other initiatives like the **Digital Europe Programme** and **Connecting Europe Facility**. The Programme also supports other Union policies through the realisation of IT-level connections via the **EU Single Window Environment for Customs initiative** (EU SWE-C). This includes, for instance, the interconnection with the fluorinated greenhouse gases and ozone depleting substances platforms¹⁵ in support of EU climate objectives; the interconnection with the Dual-Use Export e-licensing system in support of common trade policy¹⁶; and a future interconnection with the EU CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) platform in support of EU environment policy goals.

4. INDICATORS FOR MONITORING AND EVALUATION

The Programme should be monitored and evaluated based on information collected in accordance with specific requirements, while avoiding an administrative burden. In this regard, Articles 13 and 14 of Regulation (EU) 2021/444 lay down provisions on monitoring/reporting and evaluation of the Programme towards the achievement of its general and specific objectives. In addition, the Regulation empowers the Commission to adopt delegated acts to supplement the Regulation with provisions on the establishment of a monitoring and evaluation framework (MEF), in order to respond appropriately to changes in policy priorities.

The MEF of the Customs Programme is built on a comprehensive set of indicators. These are used for multiple reporting purposes, and primarily the annual progress reports and the Programme's interim and final evaluations. The financial reporting and the interim and final reports for the grants and procurement exercises are complementary sources used in the MEF.

The **complete list of indicators** (detailed further in the following section of this document) includes:

- The indicators laid down in Regulation (EU) 2021/444 Annex II;

¹⁴ Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments OJ L 231, 30.6.2021, p. 94.

¹⁵ These platforms manage the Ozone Depleting Substances licences and fluorinated greenhouse gases (f-gas) registrations (licences), authorisation/quotas.

¹⁶ The interconnections of the Single Window platform concern partner DGs CLIMA, SANTE and TRADE.

- The additional indicators set out in Delegated Regulation (EU) 2022/2565¹⁷.

The indicators are grouped by their relevance for **output, results and impact**. All indicators are composed of **quantitative** data accompanied by a **qualitative narrative**, which enables their assessment beyond numerical values.

4.1. List of indicators laid down in Regulation (EU) 2021/444 Annex II

4.1.1. Output (OP) indicators and sub-indicators

OP 1.2. Delivery of the common components of the European Electronic Systems

Name	OP 1.2. Customs - Sub-indicator 4: UCC Completion rate
Legal Base	Regulation (EU) 2021/444 – Annex II, A.6
Definition	The UCC completion rate measures the percentage of milestones reached for implementing the systems defined in the UCC Work Programme.
Unit of measurement	Percentage and narrative description of achievements, including whether key systems, and of any delay(s) in reaching the milestones.
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • new common (components of) EES • significant upgrades to existing common (components of) EES
Source, method and responsibility	European Commission (MASP-C dashboard)
Frequency of measurement	Measured on an annual basis
Other issues	Such calculation is based on the delivery of the milestones for the common components, not taking into consideration when the systems will be ready for use throughout the EU.
Baseline	Approximately 75% of the overall UCC completion rate at the end of 2020 (ECA report).
Target	100% reached by 2025

OP 1.3. Reliability of the European Electronic Systems

Name	OP 1.3. Sub-indicator 1: Availability of the Common Communication Network (CCN/CCN2)
Legal Base	Regulation (EU) 2021/444 – Annex II, A.4
Definition	Measures the availability of the Common Communication Network (CCN) and CCN2 (the next iteration of the network), which allows national authorities to

¹⁷ Commission Delegated Regulation (EU) 2022/2565 of 11 October 2022 supplementing Regulation (EU) 2021/444 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework, OJ L 330, 23.12.2022, p. 130–133

	connect to the European Electronic Systems and with each other. Reliance on its availability is a precursor for other systems – including contributing to the EU internal market as a whole – to function smoothly. Ensuring the Common Communication Network’s continuity is a major responsibility under the Programme since this secure dedicated network forms the IT architecture and backbone of cooperation between authorities.
Unit of measurement	Percentage and narrative description of the significant perturbations/disruptions of service, including hours of cumulative downtime.
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • CCN • CCN2
Source, method and responsibility	European Commission (CCN/CCN2)
Frequency of measurement	Measured on a monthly basis and reported on an annual basis
Other issues	N.A.
Baseline	99.8%
Target	99.8% to ensure business continuity

Name	OP 1.3. Sub-indicator 3: Availability of the European Electronic Systems
Legal Base	Regulation (EU) 2021/444 – Annex II, A.3
Definition	Measures the availability of the common components of the EES against the value that should be ensured according to the category of the specific EES (Gold/Silver/Bronze/Best Effort).
Unit of measurement	Percentage and narrative description of the significant perturbations/disruptions of service, including hours of cumulative downtime.
Disaggregation	By Customs systems critical for the functioning of the internal market: <ul style="list-style-type: none"> • Central/Common System/Services/Reference Data 2 (CS/RD2) • Economic Operator Systems (EOS) – Economic Operator Identification and Registration (EORI), Registered Exporters (REX) and central Customs Decision System (CDS) • Customs Customer Reference Services (CRS) • The Integrated tariff of the European Union (TARIC) • New Computerised Transit System (NCTS) • Automated Export System (AES/ECS) • Import Control System (ICS2) • System allowing the direct communication between Member States concerning tariff quotas (Quota) • UCC Standardised Exchange of Information (INF) for Special Procedures • European Binding Tariff Information (EBTI) • User Manual and Digital Signature system (UUMDS) • UCC Centralised Clearance of Import (CCI) • UCC Proof of Union Status (PoUS) • Single Window Certificates for Export (CERTEX)
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	Not applicable

Baseline	99.6%
Target	<p>Aggregated target: 99.65%. Availability of the systems is measured according to the categories:</p> <ul style="list-style-type: none"> - Gold – 99.8% - Silver – 99.6% - Bronze – 99.4% - Best Effort – 98.0%

OP 2.1. Level of capacity building support provided through collaborative actions

Name	OP 2.1. Sub-indicator 1: Number of collaborative actions organised
Legal Base	Regulation (EU) 2021/444 – Annex II, A.1 and B.2
Definition	Measures the number of collaborative actions organised under the Programme
Unit of measurement	Number and narrative description of the actions.
Disaggregation	<p>Results to be disaggregated by area (an action can contribute to several areas):</p> <ul style="list-style-type: none"> • Union law and policy application and implementation; • Best practices and guidelines; • Innovation (Customs); • Other. <p>Results to be disaggregated by type of collaborative action:</p> <ul style="list-style-type: none"> • Meetings and similar ad hoc events; • Project-based structured collaboration;
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	<p>Stable annual value or increase compared to the first two years of measurement. A decrease in the number of collaborative actions would not necessarily mean a decrease in the performance of the Programme but could be linked to more significant actions involving more participants and more budget for instance. The key information is whether participants in the actions collaborate actively and regularly (see for example OP 2.1, sub-indicator 2). As recommended by the mid-term evaluations of Customs 2020, the Programme, compared to the previous programming period, will rely on a smaller number of broader and longer-lasting actions.</p>
Baseline	0 (zero)
Target	Stable value or an increase compared to the first two years of measurement.

Name	OP 2.1. Sub-indicator 2: Number of face-to-face and virtual meetings
Legal Base	Regulation (EU) 2021/444 – Annex II, B.1
Definition	Measures the number of face-to-face and virtual meetings that have taken place, as encoded in the Activity Reporting Tool.
Unit of measurement	Number and narrative description of participation in the meetings.
Disaggregation	<p>Results to be disaggregated by:</p> <ul style="list-style-type: none"> • Area (Union law and policy application and implementation/Best practices and guidelines/Innovation/Other) • Face-to-face/virtual meetings

	<ul style="list-style-type: none"> Number of participants (relevant ranges will need to be established)
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	A decrease in the number of face-to-face meetings would not necessarily mean a decrease in the performance of the Programmes but could be linked to the new setup resulting from the COVID-19 pandemic, with more virtual meetings for example, which is why it is important to consider these as well. This could also increase the overall number of meetings, as these are less costly and burdensome.
Baseline	0 (zero)
Target	511 meetings throughout the programming cycle (2021-2027), based on the extrapolation over the first month of measurement. This target is subject to revision following the first two years of implementation of the Programme.

Name	OP 2.1. Sub-indicator 3: Number of working practices, guidelines or recommendations issued following actions organised under the Programme
Legal Base	Regulation (EU) 2021/444 – Annex II, A.1.
Definition	Measures the number of working practices, guidelines or recommendations issued as outputs of collaborative actions. The number of outputs here is defined as the number of individual guidelines, recommendations or best practices/ administrative procedures included in a given document (rather than the number of documents produced in which these outputs could be included).
Unit of measurement	Number and narrative description of the working practices, guidelines, recommendations and documents issued.
Disaggregation	Disaggregated by: <ul style="list-style-type: none"> Recommendations in connection with the application and implementation of Union law and policy relating to customs Recommendations in connection with other areas
Source, method and responsibility	Action managers
Frequency of measurement	Measured on an annual basis
Other issues	The data will need to be contextualised as various factors can affect its evolution.
Baseline	0 (zero)
Target	200. The target value is subject to revision following the first two years of implementation

OP 2.2. Learning index

Name	OP 2.2. Sub-indicator 1: Number of learning modules used
Legal Base	Regulation (EU) 2021/444 – Annex II, A.2.
Definition	Measures the number of EU learning modules used by participating countries.

Unit of measurement	Number and narrative description of the different types of learning modules.
Disaggregation	Results to be disaggregated by participating countries and types of learning modules, if relevant.
Source, method and responsibility	European Commission Customs and Tax EU Learning Portal
Frequency of measurement	Measured on an annual basis
Other issues	The evolution of this indicator depends on whether new modules are released. An increase of the number of modules used would show a better coverage of learning needs. Modules are developed based on demand. While their number may grow it is important to stress a slowdown could be justified by a lack of need. The evolution will need to be explained with more qualitative information about how demand has been met.
Baseline	0 (zero)
Target	2 745 modules throughout the Programme's cycle (2021-2027). The number of eLearning courses in the portfolio and in use should increase by 5 on an annual basis, since current courses should have 3-4 more years of use and then they will need to be deleted from portfolio or replaced by new ones in the same topic or different ones.

Name	OP 2.2. Sub-indicator 2: Number of professionals trained
Legal Base	Regulation (EU) 2021/444 – Annex II, A.2.
Definition	Measures the number of professionals trained.
Unit of measurement	Number and narrative description of the different types of participants and developments in terms of release of modules during the reporting period.
Disaggregation	Type of training (formal training): <ul style="list-style-type: none"> - IT training workshops - E-learning - Common learning events programme (CLEP) Type of professionals: <ul style="list-style-type: none"> - Customs officials - Economic operators
Source, method and responsibility	European Commission Customs and Tax EU Learning Portal
Frequency of measurement	Measured on an annual basis
Other issues	The evolution of this indicator depends on whether new modules are released, which should be tracked and mentioned in the narrative
Baseline	0 (zero)
Target	186 140 customs officials trained throughout the Programme cycle (2021-2027). Any evolution will have to be contextualised with more qualitative/contextual information.

Name	OP 2.2. Sub-indicator 3: Quality of e-learning courses
Legal Base	Regulation (EU) 2021/444 – Annex II, A.2.
Definition	Measures the average quality score given by e-learning participants, based on the

	extent to which the action was relevant to their work and met their expectations.
Unit of measurement	Notation: From “not at all satisfied” (0%) to “very satisfied” (100%) and narrative description of participants’ feedback.
Disaggregation	Results to be disaggregated by policy field: <ul style="list-style-type: none"> • Customs officials • Economic operators
Source, method and responsibility	European Commission (eLearning evaluation form) integrated in the Customs and Tax EU Learning Portal
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	75% average quality score.

4.1.2. Results (RES) indicators and sub-indicators

RES 1. Level of coherence of customs legislation and policy and their implementation

Name	RES 1. Sub-indicator 1: Percentage of national officials reporting that their authorities made use of a working practice, guideline or recommendation developed with the support of the Programme
Legal Base	Regulation (EU) 2021/444 – Annex II, B.2.
Definition	Measures the percentage of respondents within national authorities that indicate that their authority made use of a working practice, guideline or recommendation developed with the support of the Programme. These include recommendations, guidelines, common working practices, etc.
Unit of measurement	Percentage and narrative description of national authorities’ feedback on whether they are using working practices, guidelines or recommendations developed with the support of the Programme (through collaborative actions), and of the ways in which collaborative and human competency actions’ outputs contributed to facilitate a more uniform implementation of EU law and policy, with specific examples.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	This indicator depends on whether working practices, guidelines or recommendations are issued and shared, and to knowledge and skills gained, which are difficult to gauge and depend on interpretation. This highlights the importance of the narrative.
Baseline	75% of national officials.
Target	75% A positive contribution of collaborative actions’ outputs to coherent implementation of Union law would confirm that the programmes are directly making customs policy and implementation of Union law more coherent. Yet, this depends on the type of actions organised and the type of outputs produced. The target is subject to

	revision following the two first years of implementation of the programme.
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RES 2.1. Use of key EES aimed at increasing interconnectivity and exchanging information

Name	RES 2.1. Sub-indicator 1: Number of consultations carried out in the different common components of the European Electronic Systems
Legal Base	Regulation (EU) 2021/444 – Annex II, A.5
Definition	Measures the number of consultations carried out in the different EES on an annual basis
Unit of measurement	Number and narrative description of the evolution
Disaggregation	<p>Results to be disaggregated by new/existing common components of the European Electronic Systems.</p> <p>Results to be disaggregated by the following Customs systems:</p> <ul style="list-style-type: none"> • Customs Decision System (CDS) • Customs Offices database • European Binding Tariff Information (EBTI) • Movement Reference Number (MRN) follow-up • Tariff quotas and ceilings (QUOTA) • EU Customs Tariff (TARIC) • Classification Information System (CLASS) • Public information regarding the Economic Operators (DDS2-EO) • European Customs Inventory of Chemical Substances (ECICS2) • Suspension of import duties for certain good (SUSP) • Surveillance (SURV)
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	<ul style="list-style-type: none"> • A consultation in the database of AEOs and AEO competent customs authorities is a query to retrieve AEOs/AEO Competent Customs Authorities; • A consultation in the Customs Office database is a query performed in the Customs Office List; • An EBTI consultation is a request launched in the database; • An EORI consultation is an EORI number validation request, a query to retrieve EORI sharing or registering authorities; • An MRN follow-up consultation is a search to track goods in export. <p>Note that a change in the number of consultations can be caused by different external factors (trade trends, number of IT systems, etc.).</p>
Baseline	0 (zero)
Target	767 million throughout the programming cycle (2021-2027). The target is subject to revision following the two first years of implementation of the Programme.

Name	RES 2.1. Sub-indicator 2: Number of system-to-system messages exchanged
Legal Base	Regulation (EU) 2021/444 – Annex II, A.5
Definition	Measures the number of system-to-system messages exchanged, not including web exchanged messages, on an annual basis
Unit of measurement	Number and narrative description of the evolution of system-to-system messages exchanged.

Disaggregation	Results to be disaggregated by new/existing common components of the European Electronic Systems. By Customs systems: <ul style="list-style-type: none"> • Export Control System (ECS) • Import Control System (ICS) • New Computerised Transit System (NCTS) • Surveillance (SURV-Recapp) • Import Control System (ICS2)
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	Note that a change in the number of system-to-system exchanges can be caused by different external factors (trade flows, number of IT systems, etc.).
Baseline	0 (zero)
Target	18.8 billion throughout the programming cycle (2021-2027). The target is subject to revision following the two first years of implementation of the Programme.

RES 2.2. Level of operational cooperation between national authorities

Name	ES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active
Legal Base	Regulation (EU) 2021/444 – Annex II, B.1.
Definition	Measures the number of online collaboration groups and sub-groups that are active on the online collaboration platforms supported by the Programme on an annual basis. For an online collaboration group (or sub-group) to be considered as active, it should have a minimum of two active users and interactions should have taken place.
Unit of measurement	Number and narrative description of the groups in terms of participants (e.g. participating countries, variety of users, etc.), topic, etc.
Disaggregation	N.A.
Source, method and responsibility	Online collaborative platform(s) Groups with 0 or 1 active users will have to be removed from the count and groups with no interactions as well. Groups with one interaction or more but one active user only for example should be removed as well.
Frequency of measurement	Measured on an annual basis
Other issues	The number will have to be qualified through the type and number of participants and interactions for example, including country of origin. An increase over time in the number of online collaboration groups that are active on the collaboration platforms could show greater operational cooperation between national authorities. However, as the new set-up of collaboration activities will lead to the creation of broader, longer-lasting groups, the number of active groups may decrease compared to the baseline.
Baseline	0 (zero)
Target	240. The migration to a new platform will impact the number of groups. This target will be revised in 2024 on the basis of the experience from the first two years of implementation of the Programme.

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Name	RES 2.2. Sub-indicator 6: Degree of networking generated
Legal Base	Regulation (EU) 2021/444 – Annex II, B.1.
Definition	Measures: <ul style="list-style-type: none"> • The extent to which participants consider that the Programme activities they took part in provided good networking opportunities • The frequency of contact between customs officials from different participating countries who met during Programme activities on other subjects than the Programme action itself.
Unit of measurement	<ul style="list-style-type: none"> • Percentage of agreement with the statement “the Programme generated networking opportunities” for colleagues in the national administrations of respondents (from “not at all agree”/0% to “fully agree”/100%) • Percentage of respondents reporting “occasion”, “frequent” or “very frequent” contacts
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	80% average agreement that the Programme provided networking opportunities.
Target	90% average agreement that the Programme provided networking opportunities 70% of respondents reporting occasional, frequent or very frequent contacts The target is subject to revision following the two first years of implementation of the Programme.

4.2. List of indicators added by the Delegated Act

4.2.1. Output indicators

OP 1.1. Development of the common components of the EES

Name	OP 1.1. Sub-indicator 1: Number of IT projects in Initiating phase
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of IT projects in Initiating phase, before starting them as concrete projects.
Unit of measurement	Number and narrative description of the IT projects, whether they concern key systems for the operation of core procedures, crucial for the efficient functioning of the internal market.
Disaggregation	NA
Source, method and responsibility	European Commission (MASP-C dashboard)
Frequency of	Measured on an annual basis

measurement	
Other issues	Such calculation is based on the development of the common components of the EES, not taking into consideration national components.
Baseline	0 (zero)
Target	<ul style="list-style-type: none"> - 2021 – 5 projects; - 2022 – 1 project; - 2023 – 1 project.

Name	OP 1.1. Sub-indicator 2: Number of IT projects in Executing phase
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of IT projects in Executing phase.
Unit of measurement	Number and narrative description of the IT projects, whether they concern key systems for the operation of core procedures, crucial for the efficient functioning of the internal market.
Disaggregation	N.A.
Source, method and responsibility	European Commission (MASP-C dashboard)
Frequency of measurement	Measured on an annual basis
Other issues	Such calculation is based on the development of the common components of the EES, not taking into consideration national components.
Baseline	0 (zero)
Target	<ul style="list-style-type: none"> - 2021 – 23 projects; - 2022 – 17 projects; - 2023 – 15 projects; - 2024 – 10 projects; - 2025 – 8 projects.

Name	OP 1.1. Sub-indicator 3: Proportion of IT projects whose actual cost is as planned
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the percentage of the projects related to the common components of the European Electronic Systems whose actual cost of developing does not exceed the planned cost of the project with more than 25%. As such, this indicator provides relevant information on the relationship between the planned cost of projects and the actual cost of the outputs.
Unit of measurement	Percentage and narrative description of whether the development of the different common components of the European Electronic Systems is on budget, with an explanation of any significant variances.
Disaggregation	N.A.
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	Such calculation is based on the development of the common components of the EES, not taking into consideration national components.
Baseline	0 (zero)

Target	90%
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Name	OP 1.1. Sub-indicator 4: Proportion of IT projects with ‘green’ status in line with the requirements provided for in the Multi-Annual Strategic Plan for Customs (MASP-C)
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the proportion of IT projects with ‘green’ status, which means that they are in line with the requirements provided for in the Multi-Annual Strategic Plan for Customs (MASP-C), to the total number of IT projects.
Unit of measurement	Percentage and narrative description of all IT projects that have ‘green’ status, to allow for an early detection of delays, including explanations, whether they concern key systems for the operation of core procedures, crucial for the efficient functioning of the internal market.
Disaggregation	N.A.
Source, method and responsibility	European Commission (MASP-C dashboard)
Frequency of measurement	Measured on an annual basis
Other issues	Such calculation is based on the development of the common components of the EES, not taking into consideration national components. The feasibility of the timelines for delivering the IT projects should be assessed by all stakeholders immediately after the key planning documents are adopted. The Commission should report on delays in the delivery of the IT systems and risk of failure to deliver the systems according to plan as soon as possible, to inform all stakeholders concerned with implementing IT systems at EU and Member State level, in a timely and transparent manner.
Baseline	0 (zero)
Target	Target: 100% Lower limit: 70%

OP 1.2. Delivery of the common components of the European Electronic Systems

Name	OP 1.2. Sub-indicator 1: Number of IT projects released to production as required under Union law
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of IT projects released in production as requested in EU legislation
Unit of measurement	Number and narrative description of the IT projects, whether they concern key systems for the operation of core procedures, crucial for the efficient functioning of the internal market.
Disaggregation	N.A.
Source, method and responsibility	European Commission (MASP-C dashboard)
Frequency of measurement	Measured on an annual basis

Other issues	Such calculation is based on the development of the common components of the EES, not taking into consideration national components. The list of systems will evolve as new legislation with IT implications gets adopted.
Baseline	0 (zero)
Target	1. e-Commerce in operation by Q3 2021; 2. Import of cultural goods e-licensing system in operation by Q2 2025; 3. UCC electronic Customs systems in operation by Q4 2025.

Name	OP 1.2. Sub-indicator 2: Proportion of the common components of the EES delivered according to the MASP-C timeline
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the percentage of common components of the European Electronic Systems delivered on time as per the timeline established in the Multi-Annual Strategic Plan for Customs. Unlike OP 1.2. Customs - Sub-indicator 4, the reference is the actual delivery of the common component/system, at EU level, not considering the interim milestones.
Unit of measurement	Percentage of common components of the EES delivered on time and narrative description of delayed projects, including reasons for the delay and whether they concern key systems for the operation of core customs-related procedures, crucial for the efficient functioning of customs authorities, or their upgrades.
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • new common (components of) EES • upgrades to existing common (components of) EES.
Source, method and responsibility	European Commission (MASP-C dashboard)
Frequency of measurement	Measured on an annual basis
Other issues	Such calculation is based on the delivery of the common components of the EES, not taking into consideration when the systems will be ready for use throughout the EU.
Baseline	79% by end of 2020
Target	100%

Name	OP 1.2. Sub-indicator 3: Number of revisions made to the timelines for delivery of the common components of the EES
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of revisions made to the delivery dates of the projects within the Multi-Annual Strategic Plan for Customs
Unit of measurement	Number and narrative description of revisions, including reasons for the revisions, and whether they concern key systems for the operation of core customs-related procedures, crucial for the efficient functioning of customs authorities. Amendments to legislation would have to be mentioned in the narrative.
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • new common (components of) EES • upgrades to existing common (components of) EES.
Source, method and responsibility	European Commission (MASP-C dashboard)

Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero) at the start of the Programme. The versions of the MASP-C as they are on 1st January 2021 should constitute the basis of the Programme.
Target	Political initiatives might need to be translated into IT projects and will lead to new versions of the MASP. The objective of this indicator is to track where the MASP has been revised accordingly, or where it has been revised because of delays.

OP 1.3. Reliability of the European Electronic Systems

Name	OP 1.3. Sub-indicator 2: Capacity of the Common Communication Network (CCN/CCN2)
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the traffic evolution, in data volumes, of the Common Communication Network/CCN2 to demonstrate its capacity, which is necessary for the system to be reliable.
Unit of measurement	Tbytes (data volumes) and narrative description of the traffic evolution
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • CCN • CCN2
Source, method and responsibility	European Commission (CCN/CCN2)
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	The traffic evolution should grow compared to the previous year, if new systems using CCN/CCN2 are launched. However, there could be factors that could influence the evolution and lead to a stable value or decrease.

OP 1.4. Reliability of IT support services

Name	OP 1.4. Sub-indicator 1: Proportion of ‘incident’ tickets resolved on time
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the proportion of ‘incident’ tickets for which the resolution time is lower than, or equal to, the maximum resolution time.
Unit of measurement	Percentage of the tickets resolved on time and narrative description of the tickets that did not respect the incident resolution time where the proportion is below the lower limit (<95%).
Disaggregation	The solving time depends on the incident type and the category (gold/bronze/silver/best effort)
Source, method and responsibility	European Commission

Frequency of measurement	Collected on a monthly basis by the Commission. It should be reported to the MEF on an annual basis.
Other issues	N.A.
Baseline	0 (zero)
Target	Target – 98%, lower limit – 95%.

Name	OP 1.4. Sub-indicator 2: User satisfaction with the support services provided
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures users' satisfaction with the services provided by IT Service Management (ITSM) Operations, to identify requirements/opportunities for improvement.
Unit of measurement	<p>Notation:</p> <ul style="list-style-type: none"> • Very satisfied (value = 5) • Somewhat satisfied (value = 4) • Neither satisfied nor dissatisfied (value = 3) • Somewhat dissatisfied (value = 2) • Very dissatisfied (value = 0) <p>Narrative description of justifications provided, and improvements suggested.</p>
Disaggregation	N.A.
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	Value equal or superior to 4.

OP 2.1. Level of capacity building support provided through collaborative actions

Name	OP 2.1. Sub-indicator 4: Quality of the collaborative actions
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the average quality score given by participants in the collaborative actions funded by the Programme, based on the extent to which the action was relevant to their work and met their expectations.
Unit of measurement	Notation: From “not at all satisfied” (0%) to “very satisfied” (100%) and narrative description of participants' feedback.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	An average quality score 70%

OP 3. Awareness of the Programme

Name	OP 3. Sub-indicator 1: Degree of awareness of the Programme
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the share of national officials aware of the Customs programme.
Unit of measurement	Percentage
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • Level of awareness (not aware, very basic, basic, advanced) • Participating administration.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	End 2019: 48% awareness
Target	Intermediary target: 50% by 2024 Final target: 60% by 2027

4.2.2. Result indicators

RES 1. Level of coherence of customs legislation and policy and their implementation

Name	RES 1. Sub-indicator 2: Contribution of new common components of the EES to facilitating coherent implementation of Union law and policy
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the contribution of common components of the EES to facilitating coherent implementation of Union law and policy, through national authorities' view on them. This refers to the extent to which authorities manage to overcome difficulties and bottlenecks such as lacking knowledge, expertise, organisational or any other deficiencies in the implementation of Union law through the EES for example. More broadly, this indicator measures the contribution of the Programme to the business objectives of the systems. The purpose of this indicator is to provide direct feedback from national authorities on their perception of the role EES play in facilitating coherent implementation of Union law and policy.
Unit of measurement	Percentage (National authorities' approval rating from "fully disagree/0% to "fully agree"/100%) and narrative description of the ways in which the selected EES contribute to facilitating a more uniform implementation of EU law and policy, with examples of systems, such as goods classification or tariff management.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	N.A.

Baseline	0 (zero)
Target	The average level of agreement should be at least 70%.

RES 2.2. Level of operational cooperation between national authorities

Name	RES 2.2. Sub-indicator 1: Contribution of new common components of the EES to facilitation of operational cooperation between national authorities
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the contribution of common components of the EES to facilitating operational cooperation between national authorities, based on their approval. More broadly, this indicator measures the contribution of the Programme to the business objectives of the systems. The purpose of this indicator is to provide direct feedback from national authorities on their perception of the role EES play in facilitating operational cooperation between them.
Unit of measurement	Percentage (National authorities' approval rating from "fully disagree"/0% to "fully agree"/100%) and narrative description of the ways in which the EES contribute to facilitating operational cooperation between national authorities, with specific examples.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	One system can contribute to several results.
Baseline	0 (zero)
Target	The average level of agreement should be at least 75%.

Name	RES 2.2. Sub-indicator 3: Number of active users on the online collaboration platform
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of active users on the online collaboration platforms on an annual basis. Active users are those who have connected at least once during the past 6 months.
Unit of measurement	Number and narrative description of the users, in terms of their activity.
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • Customs officials • Commission officials • International organisation representatives • External contractors • Economic operators • Other Results to be disaggregated by participating countries where applicable.
Source, method and responsibility	European Commission
Frequency of	Measured on an annual basis

measurement	
Other issues	The number will have to be qualified through the type of users for example, including country of origin.
Baseline	0 (zero)
Target	Considering that the migration to a new platform is likely to temporarily lower the number of users the target for the end of 2022 (6 months after the launch of the platform) is 1 775 (i.e. 50% of the 2020 value). After this date, the target is an annual increase to reach at least 5 000 active users in 2027.

Name	RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of interactions on the online collaboration platforms on an annual basis. Until the launch of a new platform, the number of files uploaded will be used as a proxy. After the launch of the new platform, interactions will include the publications of news, discussions, comments, likes, direct messages exchanged, mentions and files uploaded. This list may evolve based on the set-up of the new platform. An increase in the number of interactions on the collaboration platforms is an indicator of operational cooperation between national authorities
Unit of measurement	Number and narrative description of the interactions, in terms of most frequent, etc.
Disaggregation	N.A.
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	The number will have to be qualified by type of interaction for example.
Baseline	0 (zero)
Target	The target increase per year is 10%. After the launch of a new platform, the figure will differ significantly, depending on what interactions are measured on the platform, which will depend on the solution chosen for the replacement. The target will be updated after the first measurement.

Name	RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the users' satisfaction with the online collaboration platform(s)
Unit of measurement	Percentage (National authorities' satisfaction rating from "not at all" satisfied/0% to "completely" satisfied/100%). Narrative description of the reasons for using the online collaboration platform, such as ease of use, multi-functionalities in one tool, security, etc., challenges faced and areas for improvement.
Disaggregation	N.A.
Source, method and responsibility	Survey

Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	The launch of the new platform, may lower user satisfaction during the transition phase. For this reason, the targeted satisfaction is 50% in 2023, 60% in 2024 and 75% starting from 2025.

RES 3.1. Simplified e-procedures for economic operators

Name	RES 3.1. Sub-indicator 1: Number of registered economic operators
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of registered economic operators in the relevant European Electronic Systems on an annual basis. Several European Electronic Systems are used by economic operators for simplified administrative procedures. This indicator suggests whether these systems are being used, overall simplifying procedures for more economic operators than previously.
Unit of measurement	Number and narrative description
Disaggregation	Disaggregation by: <ul style="list-style-type: none"> Economic Operators Systems – EORI REX – Results to be disaggregated by country
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	Note that a change in the number of registered economic operators can be caused by different external factors. As an example, it is difficult to know how many economic operators will register from the launch of a new system, but an increase can be expected in the beginning as people will become aware of it. Yet, this also depends on the Legal Base – if the system is easy to use or not for instance. Most of these movements (increase or decrease) can only be explained through specific studies. In addition, these schemes are optional, so what could be interesting is to show the move from the normal scheme to one of the special schemes, but this would need to come from evaluations.
Baseline	0 (zero)
Target	Increase compared to the 2020 value, showing that an increasing number of economic operators benefit from simplified e-procedures. A target is difficult to establish as it mainly reflects the health of the economy more broadly. Evaluations should use complementary information to better assess the effect of the systems, for example the number of economic operators abandoning the normal scheme (registering in all the Member States) to use the One-stop-shop.

Name	RES 3.1. Sub-indicator 2: Number of applications
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the number of applications in the relevant European Electronic Systems on an annual basis.
Unit of measurement	Number and narrative description of the type of economic operators applying and of

measurement	the type of refund
Disaggregation	<ul style="list-style-type: none"> • Central Customs Decision System (CDS) • REX (Exporters apply to become registered exporters by filling in an application form and by returning it to their competent authorities. The competent authorities register exporters who submit complete and correct application forms) • EBTI specific trader portal • EAEO • PoUS • eAFA • INF <p>To note, the CDS is an essential instrument to enable the processing and management of applications and decisions with a Union-wide validity. The authorisations, when granted, will provide Economic Operators with simplifications to conduct their business across the EU. The CDS will also support the Member States' customs authorities in the proper management of applications and decisions and in the protection of financial interests as it enables automated checks in the declaration systems.</p>
Source, method and responsibility	European Commission
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	<p>A target is difficult to establish as it mainly reflects the health of the economy more broadly.</p> <p>Ideally, the number of applications would keep increasing, meaning that the Programme benefits an increasing number of them through simplified e-procedures. For example, the applications for customs decisions mostly relate to authorisations for using simplified procedures. The more applications and decisions in the system, the more economic operators make use of the possibility for such simplifications at EU level.</p>

RES 3.2. National authorities' operational performance

Name	RES 3.2. Sub-indicator 1: Contribution of new common components of the EES to improving the operational performance of national authorities
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	<p>Measures the contribution of common components of the EES to improving national authorities' operational performance, based on the opinion of officials in participating administrations.</p> <p>For the purpose of this framework, operational performance can refer to an improved productivity, use of resources, as well as simplified, digitalised and/or more efficient procedures and processes.</p> <p>The purpose of this indicator is to provide direct feedback from national authorities on their perception of the role EES play in improving their operational performance.</p>
Unit of measurement	Percentage (rating from "fully disagree"/0% to "fully agree"/100%) and narrative description of the ways in which EES contribute to improving national authorities' operational performance, with examples.
Disaggregation	N.A.

Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	N.A.
Baseline	0 (zero)
Target	The average level of agreement should be at least 70%.

Name	RES 3.2. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to improving national authorities' operational performance
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the contribution of collaborative and human competency actions' outputs to improving the operational performance of national authorities. For the purpose of this framework, operational performance can refer to an improved productivity, use of resources, as well as simplified, digitalised and/or more efficient procedures and processes.
Unit of measurement	Percentage (rating from “fully disagree”/0% to “fully agree”/100%) and narrative description of the ways in which collaborative and human competency actions' outputs contributed to improving national authorities' operational performance, with specific examples.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	This indicator is mainly related to outputs including recommendations, and therefore depends on whether some are issued and shared, and to knowledge and skills gained, which are difficult to gauge and depend on interpretation. This highlights the importance of the narrative
Baseline	0 (zero)
Target	The average level of agreement should be at least 70%.

RES 4. Customs – Innovation in the area of customs policy

Name	RES 4. Sub-indicator 1: Contribution of new common components of the EES to innovation in the area of customs policy
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the contribution of common components of the EES to innovation in the area of customs policy, through national authorities' view on them. This refers to the extent to which authorities consider that the EES enable them to test and adopt new technologies and working methods, and deal with emerging challenges. The purpose of this indicator is to provide direct feedback from national authorities on their perception of the role EES play in facilitating innovation in the area of customs authorities.
Unit of measurement	Percentage (national authorities' approval rating from “fully disagree/0% to “fully agree”/100%) and narrative description of the ways in which EES contribute to

	facilitating innovation in the area of customs policy.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	Innovation can be understood in different ways, which may make the interpretation of results more difficult
Baseline	0 (zero)
Target	The average level of agreement should be at least 70%.

Name	RES 4. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to innovation in the area of customs policy
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	Measures the contribution of collaborative and human competency actions' outputs to innovation in the area of customs policy, through national authorities' view on them. This refers to the extent to which authorities consider that the collaborative actions' outputs enable them to test and adopt new technologies and working methods, and deal with emerging challenges. The purpose of this indicator is to provide direct feedback from national authorities on their perception of the role the collaborative actions' outputs play in facilitating innovation in the area of customs authorities.
Unit of measurement	Percentage (rating from "fully disagree/0% to "fully agree"/100%) and narrative description of the ways in which collaborative and human competency actions' outputs contributed to innovation in the area of customs policy, with specific examples.
Disaggregation	N.A.
Source, method and responsibility	Survey
Frequency of measurement	Measured on an annual basis
Other issues	This indicator is mainly related to outputs including recommendations, and therefore depends on whether some are issued and shared, and to knowledge and skills gained, which are difficult to gauge and depend on interpretation. Innovation can be understood in different ways, which may make the interpretation of results more difficult. This highlights the importance of the narrative.
Baseline	0 (zero)
Target	The average level of agreement should be at least 70%.

4.2.3. *Impact indicator and sub-indicators*

IMP 1. Evolution of the protection of the financial and economic interests of the Union and Member States

Name	IMP 1. Customs - Sub-indicator 1: Amount of unpaid duties including customs duties, countervailing and antidumping duties on products and services related to fraud and irregularities detected to be recovered
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Legal Base	Delegated Regulation (EU) 2022/2565 and Article 5 of Council Regulation No 2021/768.
Definition	<p>Measures the amount of unpaid duties (> 10 000 euro) related to fraud and irregularities detected and to be recovered. This covers the established and estimated amount of customs duties exceeding EUR 10 000 that were detected by the national authorities in cases of fraud and irregularities.</p> <p>Ensuring correct and efficient collection of duties, detection, investigation into and prosecution of fraud contributes to protecting the financial interests of the Union and its Member States. Therefore, looking at the amount of unpaid duties gives an indication of the measures needed to efficiently protect the financial and the economic interests of the Union and its Member States.</p>
Unit of measurement	<p>Euro</p> <p>Contextual description of how the Programme supports correct and efficient collection of duties, detection and prevention of fraud.</p>
Disaggregation	N.A.
Source, method and responsibility	European Commission
Frequency of measurement	Reported on every two years and further analysed twice per programming cycle in the interim and final evaluation of the Programme.
Other issues	<p>Contrary to the estimated VAT gap, the customs gap (the difference between the duties collected and those that are legally due) is currently not measured, and the amount of current losses from customs fraud, even by means of an estimate, is unknown. Despite the lack of information on an overall customs gap, there are numerous examples of identified individual fraudulent cases with significant duty and VAT losses, which can indicate that the overall losses for national as well as the EU budget may be substantial. That is the context for this sub-indicator.</p> <p>The interim and final evaluations of the Programme will provide insights on how the Programme has – among other factors – contributed to protecting the financial and economic interests of the Union and its Member States.</p>
Baseline	<p>In 2019, national customs authorities detected an amount of EUR 500 million of unpaid duties to be returned to the EU budget.</p> <p>This reference point as per the cut-off date of 15 March 2021 is subject to change in the future, as Member States update information regularly e.g. due to ongoing appeal and review procedures for some individual amounts.</p>
Target	<p>No target per se, this indicator is included for context.</p> <p>The evolution of the amounts should be carefully interpreted, given the wide range of factors that influence this indicator.</p>

Name	IMP 1. Customs - Sub-indicator 2: Cases of fraud and irregularities detected involving duties
Legal Base	Delegated Regulation (EU) 2022/2565 and Article 5 of Council Regulation No 2021/768.
Definition	<p>Measures the number of cases of fraud and irregularities detected involving duties (> 10 000 euro).</p> <p>This indicator is designed to collect data that suggest that the Customs programme has contributed to the protection of the financial and economic interests of the Union, along with other EU programmes and especially the EU Anti-fraud programme.</p>
Unit of measurement	Number and narrative description of how the Programme supports the detection of cases of fraud and irregularities involving duties.
Disaggregation	N.A.

Source, method and responsibility	European Commission
Frequency of measurement	Reported on every two years and further analysed twice per programming cycle in the interim and final evaluation of the Programme.
Other issues	Contrary to the estimated VAT gap, the customs gap (the difference between the duties collected and those that are legally due) is currently not measured, and the amount of current losses from customs fraud, even by means of an estimate, is unknown. Despite the lack of information on an overall customs gap, there are numerous examples of identified individual fraudulent cases with significant duty and VAT losses, which can indicate that the overall losses for national as well as the EU budget may be substantial. That is the context for this sub-indicator. The interim and final evaluations of the Programme will provide insights on how the Programme has – among other factors – contributed to protecting the financial and economic interests of the Union and its Member States.
Baseline	The year 2019 is used as baseline: 5 105 cases. This reference point as per the cut-off date of 15 March 2021 is subject to change in the future, as Member States update information regularly.
Target	No target per se, this indicator is included for context The level of detected cases depends on trade patterns, level of fraud and other factors such as risk management by customs authorities (e.g. there could be more cases detected but their total financial impact is smaller, or figures could decrease due to the increase in low value e-commerce imports below the reporting threshold of EUR 10 000). Therefore, the evolution of the number of cases should be carefully interpreted, given the wide range of factors that influence this indicator.

IMP 2. Evolution of the security and safety of the Union and its residents

Name	IMP 2. Sub-indicator 1: Seizures of goods and substances that present a threat to safety and security
Legal Base	Delegated Regulation (EU) 2022/2565 and Regulation 2019/1020 on market surveillance and compliance of products that entered into application on 16.7.2021. As regards statistics, Article 25, paragraphs 6 and 9, lays down specific provisions on the annual submission of statistical data on controls for product safety and compliance.
Definition	Measures the number of seizure of goods and substances that present a threat to safety and security.
Unit of measurement	Number of seizures, goods or tonnes depending on the type of good, and narrative description of the evolution of the number of seizures.
Disaggregation	Results to be disaggregated by: <ul style="list-style-type: none"> • Drugs • Cigarettes • Weapons, explosives, ammunition • Counterfeit goods • Goods presenting risks for consumers in terms of sanitary, phytosanitary and veterinary technical standards, • Illegal trade in ivory, protected animals, birds and plants.
Source, method and responsibility	European Commission
Frequency of	Reported on every two years and further analysed twice per programming cycle in

measurement	the interim and final evaluation of the Programme.
Other issues	<p>This indicator is designed to collect data that shows how the environment that the Customs programme is intended to have an influence on is evolving in terms of ensuring safety and security of the Union and its residents. Many external factors also influence this environment, including other EU programmes.</p> <p>The interim and final evaluations of the Customs programme will provide insights on how the Programme has – among other factors – contributed to ensuring security and safety of the Union and its residents.</p>
Baseline	<p>In 2019, customs authorities in the EU seized:</p> <ul style="list-style-type: none"> • 400 tonnes of drugs; • 3.6 billion illegal cigarettes in 2019; • over 3,699 firearms, over 400,000 pieces of ammunitions and more than 7,500 pieces of explosives; • Counterfeit goods on more than 91 000 occasions; • 31 961 cases of goods presenting a risk for consumers in terms of health (sanitary, phytosanitary and veterinary technical standards) • 5 398 infringements of CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) regulations.
Target	No target per se, indicator provides context.

IMP 3. Customs – Evolution of the facilitation of legitimate business activity

Name	IMP 3. Customs - Sub-indicator 1: Efficiency of customs and border management clearance
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	<p>This indicator is twofold:</p> <ul style="list-style-type: none"> • Measuring a percentage of the total number of import declarations under standard procedures [1] electronically cleared within indicated timeframes. It measures the time it takes customs to process a standard import declaration lodged under standard procedures from the moment of acceptance as defined in Article 172 UCC to the release of the goods for the declared procedure as defined in Article 194 UCC. <p>[1] Under the following customs procedures: release for free circulation and special procedures (inward processing, temporary admission and end-use)</p> <ul style="list-style-type: none"> • Measuring a percentage of the total number of export declarations under standard procedures electronically cleared within indicated timeframes.
Unit of measurement	Percentage
Disaggregation	Disaggregation at Member State level is possible.
Source, method and responsibility	European Commission
Frequency of measurement	Reported on every two years and further analysed twice per programming cycle in the interim and final evaluation of the Programme.
Other issues	<p>This indicator is designed to collect data that show the evolution of customs processing times a reduction of which is a sign of facilitation of business activity.</p> <p>The interim and final evaluations of the Customs programme will complement this quantitative value, providing qualitative insights on how the Programme has – among other factors – contributed to facilitating legitimate business activity.</p>

Baseline	2019: 67.3% processed under 5 minutes and 91.7% within 1 hour
Target	Ideally, the percentage of import declaration processed within 1 hour would increase, and the difference between Member States should also decrease which would facilitate trade and increase competitiveness.

Name	IMP 3 Customs - Sub-indicator 2: Contribution to moving to a paper-free Customs Union
Legal Base	Delegated Regulation (EU) 2022/2565
Definition	<p>For customs, in the EU nearly 100% of all standard declarations are made electronically. The indicator measures the extent to which paperless handling of supporting documents for customs declarations occurs as defined in Article 163 UCC: number of MS accepting only supplementary documents in paper format, in electronic format, in electronic and paper format.</p> <p>Variable 1 - situations in which national customs administrations require additional documents to accompany the electronically lodged import declaration under the standard procedure.</p> <p>Value 2 – measures if, when customs administrations request documents, documents made and transmitted by electronic means (email, fax etc.) are accepted or only documents in paper format.</p>
Unit of measurement	<p>1. Number of national customs administrations requiring additional documents to accompany the electronically lodged import declaration, per type of situation.</p> <p>2. Share of administrations requesting additional documents accepting documents in electronic format.</p>
Disaggregation	<p>1. Per type of situation (all declarations, for control purposes, in other situations)</p> <p>2. Per format of document (paper format only, paper and electronic format, by electronic means only)</p>
Source, method and responsibility	European Commission
Frequency of measurement	Collected and reported on an annual basis
Other issues	Legal issues such as proof of origin may require the presentation of the original document stamped.
Baseline	<p>In 2019:</p> <ul style="list-style-type: none"> Supplementary documentation is usually required for all declarations (3 countries), for control purposes (17 countries), and in other situations (6 countries). Only 1 country required supplementary documents only in paper format, 19 in paper and electronic and 4 by electronic means only.
Target	The share of e-procedures is expected to increase significantly but the narrative and external factors will be important to contextualise/explain the results.

5. MFF DATA MANAGEMENT

The data collection for monitoring and evaluation purposes and for the assessment of the Programme results is designed to be efficient, effective and timely. It relies on electronic databases and readily available data as much as possible, and with the intention to ensure proportionate reporting requirements and minimal administrative burden on all involved parties. Information on the Programme's performance and the results achieved is shared by default as widely as possible. To ensure the smooth data collection and the distribution of information, the Programme has several tools available, such as online collaboration tools, databases and reports.

For the collaboration actions pillar of the Programme, the **Activity Reporting Tool (ART)** and its future iterations/upgrades or replacements represent the central database to manage collaborative activities carried out under the Programme. This IT tool, developed and managed by the Commission services, includes data and allows for data extraction regarding all collaborative actions under the Programme.

In addition, the Commission collects relevant information for the MEF from Member States by the means of surveys and studies. The Commission and the national administrations are responsible for the data input based on the Programme indicators defined in the Programme's basic act and the supplementing delegated act(s). The national administrations are responsible for ensuring in particular the contribution to the surveys and studies essential for the monitoring of the indicators under the MEF and for the overall programme monitoring and evaluation.

Regarding IT on **European Electronic Systems (EES)**, data is extracted from different sources. Some of the information is coming from the systems owners, or from the Multi-Annual Strategic Plan for Customs (MASP-C) Baseline, Dashboards and Change Management data, projects documentation (e.g. Project Charter) and internal financial management of the Commission services, internal monitoring, as well as from the Common Communication Network (CCN/CCN2) monitoring systems. The availability of the systems is coming mainly from the IT Service Management (ITSM) Operations contractor and the ITSM Trans-European Systems (TES) contractor who collects the information from the Member States. The ITSM Operations contractor also provides the data on reliability of IT Support Services. As regards the interconnectivity and exchanging information and economic operators, data is extracted by both IT Operations and TES contractors from reporting tools associated to the EESs. No personal data is handled.

Training activities are managed through the **Customs & Tax EU Learning portal**. This learning management system provides data regarding the use of the training material or training activities organised. Data regarding the quality of the training material or other relevant information is collected through specific surveys targeted to the final users, in the portal as well.

The Programme's online collaboration platform, the **Programme Information and Collaboration Space (PICS)** and its successor, enables the communication and collaboration with parties outside the European Commission, including the dissemination of programme results. It represents a daily operational information channel for all stakeholders and provides an interactive space for online collaboration groups and communities, which has become particularly relevant in the context of the COVID-19 pandemic preventing physical meetings.

A summary of the main output and result indicators and an assessment of the overall progress achieved during the preceding calendar year are presented in the publicly available **Annual Progress Report** of the Programme. This report includes an updated list of the IT systems funded by the Programme.

Finally, when processing personal data, the fundamental principles of data protection are respected in the Programme, according to which personal data must be fairly and lawfully processed; only processed for limited and explicit purposes; accurate, relevant and not excessive; kept no longer than necessary; processed in accordance with the data subject's rights; secure and not transferred to third parties without adequate precautions, and always complying and in line with the General Data Protection Regulation¹⁸ and the Regulation on the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data¹⁹.

¹⁸ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), OJ L 119, 4.5.2016, p. 1.

¹⁹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC; OJ L 295, 21.11.2018, p. 39.