Council of the European Union

Brussels, 24 April 2025
(OR. en)

8243/25

UD 86
ENFOCUSTOM 65
MI 242
COMER 64
TRANS 141
ECOFIN 462

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	23 April 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SWD(2025) 113 final
Subject:	COMMISSION STAFF WORKING DOCUMENT Customs programme Annual Progress Report on year 2024

Delegations will find attached document SWD(2025) 113 final.

Encl.: SWD(2025) 113 final

EUROPEAN
COMMISSION

Brussels, 23.4.2025
SWD(2025) 113 final

COMMISSION STAFF WORKING DOCUMENT

Customs programme Annual Progress Report on year 2024

TABLE OF CONTENTS

1. EXECUTIVE SUMMARY

The present report provides an overview of the progress achieved in 2024 by the Customs programme (hereinafter the Programme) in terms of its main results and the impact of the activities supported, challenges identified, and lessons learned. 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 European Union (EU) and its Member States; to ensure security and safety within the EU; and to protect it from unfair and illegal trade, while facilitating legitimate business activity.

During the reporting period, the Programme carried out its activities under the Multiannual Work Programme for 2023-2025[1] in line with the objective of supporting the smooth functioning of the customs union, while contributing to the delivery of the overall EU priorities linked to the twin digital[2] and green transitions[3]. The reporting period demonstrated the continued vital role of digital systems in customs procedures and processes including work towards full delivery of the systems under the Union Customs Code (UCC) in 2025[4].

Moreover, the multiplier effect of EU funding programmes was demonstrated through the strengthened synergies and complementarities with the Customs Control Equipment Instrument[5] (CCEI) and the Fiscalis Programme[6].

In 2024, the Programme's different strands[7] continued to provide a platform to discuss most pressing issues for the customs union, including the challenges identified in the EU Customs Reform Proposal[8] (hereinafter the Reform Proposal or Customs Reform), such as e-commerce.

Equally, it provided technical support to facilitate the work of the European Ports Alliance (EPA) and the various customs actions announced in the Commission communication "EU roadmap to fight drug trafficking and organised crime"[9]. While new decisions have been taken in the context of preparing the EU enlargement, the Programme demonstrated its vital role towards this end, supporting enlargement countries in their task of aligning with EU customs legislation.

2024 demonstrated, on the one hand, the Programme's strengths, such as its swift response to evolving needs highlighting its agility and ability to deliver. In this respect, 2024 witnessed an increase in the budget allocated to common digital systems: almost all the budget of the Customs programme had to be allocated to the digital

---

[1] C(2023) 725 final.

[2] E.g., through the funding of 69 European Digital Systems which play an indispensable role in the paperless functioning of the procedures, advance and on-time information, interconnection to other national/EU or world-wide systems and information hubs.

[3] E.g., the EU Single Window Environment for Customs enables seamless information exchange between customs and partner competent authorities, improving the enforcement of environmental regulations, including those governing fluorinated greenhouse gases and ozone-depleting substances. In doing so, it contributes to the EU's green transition by enhancing regulatory compliance and reducing the administrative burden. Further information can be found in sections 2; 3.1; 3.3.1; and 4.2.

[4] Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code; ELI: http://data.europa.eu/eli/dec_impl/2023/2879/oj. Hereinafter the UCC Work Programme – completion rate in 2024 is 93.84%

[5] Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment, OJ L 234, 2.7.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/1077/oj

[6] Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013, OJ L 188, 28.5.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/847/oj

[7] i.e., Programme groups; working visits; seminars; training opportunities; common digital systems; expert teams.

[8] Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013.

[9] COM/2023/641 final.

---

systems to cover urgent needs[10]. This meant a redeployment of the budget following a process of reprioritisation[11]. On the other hand, areas for improvement included the need for even further involvement of enlargement countries in collaborative activities[12].

2. POLITICAL AND REGULATORY CONTEXT

With the European Parliament elections that took place, 2024 was a key moment for the future of the EU. The end of the year was marked by the transition to and start of the mandate **of the new political leadership of the European Commission (2024-2029)** on the basis of **the political guidelines** set out by the President[13]. Building also on the guidance included in the mission letter for the Commissioner for trade and economic security[14], the Programme continues contributing to these wider political guidelines which call for customs, also through the Customs Reform, to play an instrumental role in ensuring a level playing field for consumers and businesses in areas such as e-commerce and digital customs.

In parallel, the reporting period saw developments in several high-level initiatives in the field of customs. Important work continued on the Reform Proposal, with the European Parliament adopting its position at first reading[15], and the Council Presidencies[16] steering the discussions in view of reaching the general approach, planned to be adopted by mid-2025.

Equally, in 2024 the customs community played a prominent role in protecting the financial and economic interests of the EU and its Member States, whilst continuing to facilitate legitimate trade, and ensure security and safety, for example in implementing the customs related initiatives of the **European Ports Alliance**.

Enlargement featured high on the EU's political agenda in 2024: On 22 March 2024, the European Council decided to open accession negotiations with Bosnia and Herzegovina[17], whereas accession negotiations were already officially kick-started with Ukraine[18] and Moldova[19] in June 2024. Given the important role customs plays as first line of defence for products entering the EU, this political impetus was reflected in customs policy too[20].

2024 witnessed work towards full delivery of the systems under the **Union Customs Code (UCC)[21]** in 2025 and saw another step forward towards the practical realisation of the **European Union Single Window**

---

[10]One of the objectives of the Programme is to support the preparation and uniform implementation of customs legislation and policy. Further information can be found in section 5.1.

[11] 97% (EUR 131 717 597.38) of the Programme's budget was devoted to digital systems in 2024, as compared to the total committed expenses for 2024. Further information can be found in section 3.3.1 and Table 1 of Annex 2.

[12] Further information can be found in section 5.2.

[13] Political Guidelines 2024-2029.

[14] Mission Letter Maroš Šefčovič.

[15] P9_TA(2024)0151

[16] Belgium and Hungary.

[17] EUCO 7/24

[18] AD 9/24

[19] AD 11/24

[20] By the end of 2024, all enlargement countries joined the Programme.

[21] Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code; ELI: http://data.europa.eu/eli/dec_impl/2023/2879/oj. Hereinafter the UCC Work Programme – completion rate in 2024 is 93.84%

Environment for Customs (EU SWE-C)[22], with the adoption of a delegated act[23] and an implementing act[24] to accompany Regulation (EU) 2022/2399. These two acts provide further clarification towards the launch of the EU Customs Single Window Certificate Exchange System (EU CSW-CERTEX) in March 2025 and provide a flexible framework for the EU SWE-C, allowing it to adapt or expand as new regulatory requirements emerge.

3. IMPLEMENTATION OF THE PROGRAMME'S SPECIFIC OBJECTIVES AND ACTIVITIES

The Programme provides financial support to a range of eligible actions aimed to achieve its general and specific objectives and to contribute to the customs union policy goals. Article 7 and Annex 1 of the Programme Regulation[25] define the **eligible actions**, which can be divided into five main categories:

a) European electronic systems for customs (EES[26]);
b) Collaborative actions (including expert teams);
c) Human competency building and training;
d) Innovation;
e) Supporting actions to the above activities, such as studies and communication actions.

All the above-mentioned actions contributed to the achievement of the **specific objectives**, which are explained in further detail below.

3.1 Support the preparation and uniform implementation of customs legislation and policy

In 2024 the Programme supported 18 collaborative actions whose primary objective identified a strong link with the preparation, coherent application and/or effective implementation of EU law/policy. The European electronic systems (EES), further explained in section 3.3.1, were also seen as a key contributor to the uniform implementation of customs law and policy by approximately 77.77% of national administrations[27].

The examples below provide some highlights of the most important contributions and achievements of the Programme in supporting customs legislation and policy priorities of the EU during the reporting period.

- **EU Customs Reform**

---

[22] This system, financed by the Programme, will enable seamless government-to-government data exchanges and support real-time, automated verification of non-customs formalities across Member States.

[23] The Delegated Act expands the scope of the EU SWE-C to include new non-customs formalities, such as the Carbon Border Adjustment Mechanism (CBAM- Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism; ELI: http://data.europa.eu/eli/reg/2023/956/oj) and Notification of Arrival (NOA- Commission Delegated Regulation (EU) 2024/2104 of 27 June 2024 supplementing Regulation (EU) 2017/625 of the European Parliament and of the Council as regards the cases where and the conditions under which competent authorities may request operators to notify the arrival of certain goods entering the EU; ELI: http://data.europa.eu/eli/reg_del/2024/2104/oj) and defines interconnection timelines and data exchange requirements. Further information can be found in sections 3.1; 3.3.1; and 4.2.

[24] The Implementing Act outlines the core functionalities of EU CSW-CERTEX, sets rules for data protection and establishes the mapping of administrative decisions and data across authorities, ensuring alignment for automated checks during goods clearance. Further information can be found in sections 3.1; 3.3.1; and 4.2.

[25] Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013; ELI: http://data.europa.eu/eli/reg/2021/444/oj.

[26] European Digital Systems

[27] Further information can be found in RES 1. Sub-indicator 2 in Annex 4.

In 2024, the Programme continued to provide a platform for elaborations on the preparation and implementation of customs legislation and policy. In this respect, the work done to strengthen the customs union as per the Programme objectives and eligible actions facilitated exchanges of information and discussion on its specific and overall challenges, such as those identified in the Reform Proposal. For example, high-level seminars held during the Belgian and Hungarian Presidencies of the Council of the EU allowed greater clarity on topics such as e-commerce; the future digital landscape; and trust-based facilitations for economic operators.

- **Support to enlargement countries**

In 2024, the Programme supported enlargement countries in their integration into the EU acquis for customs as well as into the wider Programme network thereby increasing trust and operational collaboration. This was done across multiple fronts:

- A monitoring mission to Georgia was organised to provide assistance prior to its accession to the Common Transit Convention (CTC) in 2025 to prepare for access to the New Computerised Transit System (NCTS);
- Through a number of working visits, where customs officials from enlargement countries received firsthand experience on EU customs legislation in practice[28];
- Through a meeting dedicated to new national programme coordinators under the Customs and Fiscalis programmes in October 2024, special emphasis was placed on enlargement countries to explain the Programme's potential and encourage their active participation in various activities.

- **Sanctions related to Russia's invasion of Ukraine[29]**

In 2024, the Programme continued to play its role in ensuring the uniform implementation of sanctions related to Russia's illegal full-scale invasion of Ukraine. It provided a platform to establish customs control and risk assessment guidance to underpin a common EU-wide approach to the implementation of the common risk criteria for export/exit and management of circumvention risks. The final guidance document was circulated amongst Member States in February 2024[30].

- **Delegated and Implementing Act complementing the European Union Single Window Environment for Customs**

The Programme provided a platform[31] for an exchange of views and assisted in establishing the proof-of-concept, thus facilitating the preparatory work which ultimately led to the adoption of the delegated act and implementing act[32] to accompany Regulation (EU) 2022/2399. This paves the way for the EU SWE-C to officially start operations in March 2025 for intergovernmental exchanges[33].

---

[28] These visits explored several aspects of customs policy, such as information on the Union Customs Code during a visit from officials from Kosovo to Croatia; and the exchange of best practices on determining and controlling the origin of goods during a visit of customs officials from Georgia to Estonia; to name a few. In addition, following the signature of the EU-Moldova Authorised Economic Operator (AEO) Mutual Recognition Agreement (MRA) in 2022, the AEO Network facilitated a joint monitoring visit in May 2024 to Moldova to evaluate its practical implementation.

[29] This support complemented the efforts that had already been put in place in response to Russia's full scale illegal invasion of Ukraine. Further information can be found in the Customs Programme APR 2022 and 2023.

[30] This document, which is sensitive and therefore not available publicly, provides guidance on how customs authorities can implement existing common risk criteria for security and safety by taking into consideration requirements to implement EU restrictive measures (sanctions) against Russia and Belarus.

[31] For example, through working visit and a project group.

[32] Further information can be found in section 2.

[33] The EU SWE-C represents a significant step forward in EU customs operations by establishing a digital-ready policy framework that connects customs and non-customs authorities across various policy sectors such as health, agriculture, and environmental protection. Further information can be found in sections 2; 3.3.1; and 4.2.

- **Risk Management and Authorised Economic Operator (AEO)**

  - **Financial Risk Criteria (FRC)**: In 2024, several meetings were organised under the Programme, resulting in the amendment to the decision establishing **common financial risk criteria and standards** (FRC)[34]. Following the adoption of this amendment, the Programme provided a platform to finalise the related FRC guidance document. This guidance contains a chapter specifically on the financial risks related to low value consignments, and more broadly, to e-commerce shipments.
  - **Authorised Economic Operators (AEO)**: In 2024 the AEO Network, supported by the Programme, continued to address the recommendations of the European Court of Auditors[35] , such as those related to AEOs and risk management. A major milestone towards this end was the organisation of a training session for AEO auditors, attended by over **300 participants**, facilitating further consistency in AEO application, implementation, and management processes[36].

3.2 Support customs cooperation

One of the specific goals of the Programme is cooperation, through different forms of collaborative activities, to support the customs union and customs authorities working together and acting as one. In this regard, 156 physical meetings, 133 virtual meetings, and 18 hybrid meetings were organised in 2024, with 5 868 participants. These meetings often led to tangible results, such as the recovery of customs duties worth approximately EUR 418 000 in the reporting year through information shared between members of the detection and analysis of anti-dumping duty, undervaluation, and e-commerce project group.

Further elaborations below highlight key actions for the year with the closest links to cooperation, knowledge sharing and networking.

- **European Ports Alliance**

Instrumental in implementing the customs-related actions set out for the European Ports Alliance, the Programme contributed to results across several fronts in 2024:

  - at **operational level** by (1) mapping the situation on the ground and identifying **gaps and weaknesses in customs supervision** in the ports, pinpointing the potential for improvements in operational processes; (2) considerations for **more effective and better coordinated customs controls and related risk management** by sharing best/good practices; and (3) initiatives dedicated to **innovation**[37];
  - at **strategic level** by providing a platform for senior-level coordination and direction for EU-led initiatives to fulfil the customs-related objectives set out in the Roadmap[38].

- **EU Customs Alliance for Borders Expert Team (EUCABET)**

---

[34] In May 2018, the Commission adopted Implementing Decision *(*C(2018)3293 final*)* establishing common financial risk criteria and standards (FRC), which is not available to the public and is only made available for customs risk management experts in the Member States. Following its adoption, the European Court of Auditors (ECA) issued, in 2021, Special Report 04/2021 identifying shortcomings related to the Financial Risk Criteria (FRC) framework. The report contains several recommendations aimed at enhancing the uniform application of customs controls, that the Commission accepted. The Commission analysed in the meantime the feedback from Member States on the implementation of the FRC. The amendment to Decision C (2018) 3293, adopted in April 2024 takes into consideration this analysis and addresses the ECA recommendations.

[35] Special Report 13/2023 on the AEO programme. Further information can be found in the Customs programme APR 2023.

[36] In addition, in the frame of the Commission monitoring the implementation of the AEO programme, recommended by ECA, follow-up visits to Member States continued.

[37] Further information can be found in section 3.4.

[38] Through high-level seminars organized in Estonia, Belgium, and Poland.

Building on the success of the Customs Eastern and South-Eastern Land Border Expert Team (CELBET)[39], and acknowledging the potential to extend to all types of borders and customs control points[40], the Commission invited Member States to submit a proposal for a grant for EUCABET on 7 November, with the objective of contributing in the short-term, towards the delivery of key EU policy priorities, such as the fight against drugs trafficking and challenges linked to e-commerce. EUCABET is expected to make further progress in establishing better operational coordination and cooperation at EU borders in line with the ambitions and policy orientations of the Reform Proposal. During the reporting year, multiple interactions took place mobilising the Member States' customs community to reflect about the challenges to be addressed and the best possible organisational arrangements.

- **The Customs Laboratories European Network (CLEN)**

2024 marked the 25th anniversary of the Customs Laboratories European Network (CLEN)[41], which in the reporting period comprised a network of 80 laboratories, spread over the 27 Member States, with 1,900 staff members, conducting around 250 000 samples and 840 000 analytical determinations. It also marked the 50th anniversary of the European Customs Inventory of Chemical Substances (ECICS)[42], set up in 1974, and now maintained by CLEN. In 2024, ECICS had information on over 70 000 products and with more than 42 million hits on its public website, it is the second most consulted database of the relevant Commission service[43]. This demonstrates the added value of both tools, financed by the Programme, to the wider customs community.

- **Working (and study) visits**

In 2024, 147 officials participated in working visits, addressing a wide variety of topics including the approximation to the UCC by enlargement countries; risk management; the monitoring of heavy commercial traffic at harbours; the EU SWE-C; mobile equipment in ports; and sanctions. The Working Visits Network[44], created in 2023, continued to establish best practices and delivered a major set of guidelines[45] for the coordinated and efficient management of working visits, together with a set of standardised templates facilitating the smooth and coordinated implementation of working visits.

3.3 Support administrative and IT capacity building, including human competency and training, as well as the development and operation of EES

3.3.1 IT capacity building

The Programme Regulation establishes that the Commission and the Member States shall jointly ensure the development and operation of the EES, including their design, specification, conformance testing, deployment, operation, maintenance, evolution, modernisation, security, quality assurance, and quality control.

In 2024, the Programme supported 69 systems, whose availability remained close to 99.50%. For the 17 UCC systems in particular, this work contributed to the progress to reach the final (legal) target of 100% delivery

---

[39] https://www.celbet.eu/ Further information on CELBET can be found in the Customs Programme APR 2023.

[40] In particular, land, maritime/waterways, air (including postal hubs) and potentially mobile units.

[41] Customs Laboratories European Network (CLEN) celebrates 25th anniversary - European Commission.

[42] 50 Years of ECICS: A Milestone in Customs Cooperation - European Commission. ECICS, a database mainly for chemicals, has become a cornerstone for customs, laboratories and economic operators. Authorities are consistently working on extending its scope.

[43] ECICS - European Customs Inventory of Chemical Substances - European Commission

[44] The Network is a Finnish initiative and functions under the coordination and lead of the Finnish customs administration. Further information can be found in the Customs APR 2023.

[45] Such as checklists, reporting templates, and suggestions on workflows.

by the end of 2025 (93.84%). When necessary, this was complemented by corresponding collaborative activities[46] and/or training sessions[47].

97%[48] of the Programme's budget was devoted to digital systems in 2024, reflecting an increase in the budgetary allocation for digital systems as compared to 2023 when it was 93.56%.

The digital systems saw several successes including those for:

- **Import Control System 2 (ICS2)**

During the reporting period, ICS2 was the subject of important developments and at the same time enabled significant results:

- it entered a new phase in its implementation, covering the transportation of goods through maritime and inland waterways to or through the EU, Northern Ireland, Norway or Switzerland[49];
- the first analytic algorithms-based risk signals were generated by the **Safety and Security Analytics (SSA) platform** and **distributed by ICS2** to the National Entry Systems of 30 countries, enabling the customs union to add EU level insight to detect risks created by complex networks of illicit trade which would not be visible in purely national analysis[50];
- **more than 2.5 tonnes of drug precursors were seized at the end of March** by Belgian customs, with the collaboration of Germany, Spain, and the Netherlands, **thanks to ICS2**[51]. This is a prime tangible example of the added value of the Programme in the digital systems it finances.

- **Guarantee Management System (GUM)**

In March 2024**,** a new release of the Customs Decisions System (CDS) was deployed to implement the central component of the Guarantee Management system (GUM), marking the possibility henceforth for national components to interface with the central system[52][53].

- **Centralised Clearance for Import (CCI)**

---

[46] E.g., discussions on implementing different EU CSW-CERTEX releases as part of a working visit in March 2024 for customs officials from Sweden to the Czech Republic; meetings under the Electronic Customs Coordination Group (ECCG) to ensure alignment and inform on the progress and approve documents about all customs projects with an IT dimension; etc.

[47] In 2024, 247 participants attended IT training sessions focusing on different digital systems and networks, such as ICS2; CRMS2 (Customs Risk Management System2), etc.

[48] Compared to the total committed expenses for 2024. Further information can be found in Table 1 of Annex 2

[49] Maritime and inland waterway carriers need to have the IT and business infrastructure, processes, and procedures, or have agreements with the (respective) solution providers in place to submit a complete Entry Summary Declaration (ENS) in the ICS2 system for all goods before their arrival into the EU.

[50] This enhances the classic expert knowledge-based risk management with advanced analytic models producing risk signals in near-to-real-time.

[51] The seizure was made at the Liege airport and consisted of 3 shipments of chemicals, crucial for making synthetic drugs like amphetamine, methamphetamine and ecstasy. This amount could otherwise have led to the manufacturing of around 15 million pills with a retail value estimated at EUR 75 million.

[52]The Guarantee Management system (GUM) enables the monitoring and management of both individual and comprehensive guarantees valid throughout the customs territory of the EU, except for EU transit procedure which has its own Guarantee Management System in the New Computerised Transit system (NCTS).

[53] The national components are being deployed in a separate, specific timeframe but must adhere to the planned GUM system implementation date of 2 June 2025.

The CCI system, which enables the customs authorities of different Member States acting as one customs authority ensuring automated digital exchange of information between them, will reduce administrative burden for customs administrations while supporting EU businesses and the legitimate trade facilitation across borders through simplified and harmonised import procedures at EU level. CCI entered its first phase of implementation in July of the reporting year, starting with 8 Member States: Bulgaria; Estonia; Spain; Luxembourg; Latvia; Lithuania; Poland; and Romania; and followed by 2 more Member States, Croatia and Italy as of September and November respectively[54].

- **Proof of Union Status system (PoUS)**

Phase 1 of the Proof of Union Status (PoUS) system went live in March 2024, establishing electronic proofs in the form of T2L and T2LF data[55]. The system replaces the paper procedure of T2L/T2LF. For phase 2 of PoUS the Customs Goods Manifest will be used to prove EU status of goods by electronic means and will offer the digitalisation of the whole process for economic operators and customs authorities[56].

- **The Automated Export System (AES) and the New Computerised Transit System (NCTS)**

In 2024, the Programme continued supporting Member States for the implementation of the two main Trans-European Systems: The Automated Export System (AES) and the New Computerised Transit System Phase 5 (NCTS Phase 5).

For the AES, this resulted in 7 Member States completing deployment of the system as well as through guidance towards implementation[57] (on top of the 14 Member States which implemented the system earlier).

For the NCTS, the support and coordination provided led to the implementation of the NCTS Phase 5[58] by 16 national administrations (on top of the 15 national administrations which implemented the system earlier). In January 2025, NCTS Phase 5 is scheduled to be fully deployed once all the remaining administrations will have completed implementation. In addition, work started towards the successful implementation of NCTS Phase 6 in 2025.

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

In 2024, significant progress was made on the EU CSW-CERTEX system[59], a core component of the EU SWE-C, with 17 Member States' systems in use and 14 policy domains integrated into EU CSW-CERTEX. In

---

[54] The new trans-European CCI system allows trusted traders to submit a customs declaration at the supervising customs office in the Member State of their establishment, for goods physically presented to a customs office in any other Member State, enabling customs declaration processing and physical release of goods in a digital, efficient, predictable, and coordinated way among the customs offices located in different Member States. All contacts take place with the supervising customs office, acting as a one-stop shop.

[55] Transportation Under Customs Control (T2L) and Transportation Under Customs Control by Land or Inland Waterway (T2LF) form. The T2L and T2LF data are means to prove the Union status of goods in free circulation which have been brought from one point to another within the customs territory of the Union and temporarily leave that territory.

[56] The implementation date for Phase 2 of PoUS, including for phase 2 of the Customs Goods Manifest (CGM) is planned for 15 August 2025.

[57] Namely through the publication of updates to the AES Business Guidance, the Business Continuity Plan for AES and the AES Functional Specifications.

[58] NCTS Phase 5 has several new features: the alignment of information exchanges with Union Customs Code (UCC) data requirements, the upgrade and synchronisation of interfaces with other systems for better supervision when several procedures and systems are involved, and other new functionalities.

[59] EU CSW-CERTEX is a centralised system which connects the national import, export, and transit systems of Member States with Union non-customs systems that manage non-customs formalities.

March 2025 EU CSW-CERTEX will become mandatory for use by Member State customs authorities for intergovernmental exchanges in 7 out of 14 available domains.[60] [& 61]

3.3.2 Human competency building and training activities

While most of the Programme's collaborative actions have an educational or knowledge sharing/building element, this section focuses on the eLearning courses and Common Learning Event Programme (CLEP) activities made available for or by the customs authorities.

In 2024, 10 new **eLearning courses** and 686 new language versions were developed with the support of the Programme, most of which accompanied the release of new customs digital systems and functionalities impacting national authorities and economic operators[62], or were intended to train stakeholders on new regulatory developments of concern to them.

Furthermore, interest in activities under the **CLEP** remained high among Programme participating countries, which led to the organisation of 16 CLEPs, 3 more than in 2023. These training courses involved practical subjects such as car search, control of trucks, sniffer dogs, x-ray scanners, etc. These face-to-face training events were organised by Member States and also specifically by CELBET as part of the centres of training expertise agreements signed[63].

Finally, the **Customs & Tax EU Learning Portal** continued gaining users (more than 6 000 active and registered users) and gave enhanced visibility to eLearning courses developed under CELBET and other institutions such as the World Customs Organisation.

3.4 Support innovation in the area of customs policy

The link between customs and innovation gained momentum in 2024 and was explored at greater length with the support of the Programme by facilitating the work of customs laboratories, exploring and adapting to emerging technologies, innovative equipment and scientific analytical methodologies. Some examples of this are:

− as part of the contribution of customs to the **European Ports Alliance**, the creation of an 'address book' of innovation experts in customs, led by Member States, establishing networks for experts in diverse fields to share best practices and innovative developments[64];
− at the Customs Chief Information Officers (CIO) Network meeting, discussions took place on how Artificial Intelligence (AI) and Machine Learning (ML) could enhance customs operations.

4. COMPLEMENTARITY WITH OTHER EU POLICIES AND PROGRAMMES

Customs law and policy have an extensive cross-policy dimension linking multiple customs policy aspects and several important EU policies.

---

[60] And two more domains will become mandatory by 01 January 2026.
[61] Further information can be found in sections 2; 3.1, and 4.2.
[62] For economic operators: ICS2 Process and data: Road, ICS2 Process and data: Rail, ICS2 Process and data: Maritime and Inland Waterways, TARIC consultation, UCC Guarantee Management System, Proof of Union Status System for Economic Operators. For customs officers: Proof of Union Status System for Customs Officers, Surveillance 3 and CUP-MIS.
[63] These centres of training expertise agreements guarantee the organisation of CELBET events for the rest of Member States that are not part of the expert team.
[64] Use of AI for the analysis of scanning images; new concepts on customs control equipment, such as underwater drones, air drones, use of sonar equipment, etc.; apps using AI to detect irregularities, tracking systems, etc.; and the use of AI in general.

The Programme Regulation itself specifically calls for the exploitation of possible synergies with other EU measures in related fields to ensure cost-effectiveness. Recital 5 of the Programme Regulation highlights such synergies with the Fiscalis programme; the Customs Control Equipment Instrument; the Union Anti-Fraud Programme[65]; the Border Management and Visa Instrument [66]; the Internal Security Fund[67]; the Single Market Programme[68]; the Recovery and Resilience Facility[69]; and the Technical Support Instrument[70]. In addition, when possible, the Programme reaches synergies and complementarities with other domains, including the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments[71].

4.1 With other initiatives within the fields of customs and taxation

In 2024, the strong link between customs and taxation policies was explored on several occasions, such as in **e-commerce[72]**; **VAT on import; and the import of excisable goods**[73]. Further synergies with the Fiscalis programme were maintained, notably through:

- the IT Technology & Infrastructure Group[74], where work took place on outlining a blueprint for the further evolution of relevant digital exchange platforms in collaboration with the national administrations of Member States;

---

[65]Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014, OJ L 172, 17.5.2021, p. 110; ELI: http://data.europa.eu/eli/reg/2021/785/oj

[66]Regulation (EU) 2021/1148 of the European Parliament and of the Council of 7 July 2021 establishing, as part of the Integrated Border Management Fund, the Instrument for Financial Support for Border Management and Visa Policy, OJ L 251, 15.7.2021, p. 48; ELI: http://data.europa.eu/eli/reg/2021/1148/oj

[67]Regulation (EU) 2021/1149 of the European Parliament and of the Council of 7 July 2021 establishing the Internal Security Fund, OJ L 251, 15.7.2021, p. 94; ELI: http://data.europa.eu/eli/reg/2021/1149/oj

[68]Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014(Text with EEA relevance), OJ L 153, 3.5.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/690/oj

[69]Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility, OJ L 57, 18.2.2021, p. 17; ELI: http://data.europa.eu/eli/reg/2021/241/oj

[70]Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument, OJ L 57, 18.2.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/240/oj

[71]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; ELI: http://data.europa.eu/eli/reg/2021/1059/oj

[72] E.g., at a high-level seminar organised by the Hungarian Presidency. Further information can be found in section 3.1.

[73] E.g., at meetings of the Risk Management Group targeting financial risk criteria; working visits on export procedures in bunkering processes, and modern ship controls; and training sessions on the use and image interpretation of x-ray scanners for the detection of cigarettes.

[74] This expert group manages the common domain part of IT technical projects (e.g. CCN/CSI, CCN2), which themselves enable interoperability for Customs, Taxation or other policies' business projects. The project management activities of this group include the review and approval of system specifications as well as the planning of conformance tests. Further information available at: Register of Commission expert groups and other similar entities (europa.eu)

– the joint Customs and Taxation Chief Information Officers Network, which provides a forum to discuss the future digital architecture of customs and taxation systems as well as the transition to a data-driven environment for customs and taxation.

Furthermore, the Programme continued building synergies with the CCEI through discussions at the CCEI Coordination Group[75] about (i) customs controls and equipment related activities and policies, (ii) collaborative activities in the area of customs laboratories, (iii) working visits[76], and (iv) training courses (both eLearning[77] and CLEP activities) relevant for customs control equipment.

4.2 With other EU policies

Given the broad interconnection of customs with other policy areas, cooperation activities continued in 2024, highlighting the Programmes adaptability across its various formats[78], notably:

– in the area of **digital systems interoperability**, in particular through preparations to expand the scope of the EU SWE-C[79] to critical areas such as deforestation; fisheries control; civilian-use of firearms; forced labour; end-of-life vehicles; drug precursors; and sustainable product requirements under the Ecodesign for Sustainable Products Regulation[80];
– at **international level** where, through the **European Ports Alliance**, the Programme provided a platform for discussions with the World Customs Organisation (WCO) and for stronger coordination between Member States efforts in third countries;
– in **training customs officials**, where courses were organised for customs chemists by the Joint Research Centre, offering participants sessions on nuclear magnetic resonance (NMR) for the application of customs controls in the most modern facilities possible[81].

5. CONCLUSIONS AND LESSONS LEARNED

5.1 Strengths identified

One of the great strengths of the Programme, through its implementation modes, i.e., financing digital systems, collaborative and training activities, **is in its ability to adapt very quickly to emerging needs**. This was demonstrated yet again in 2024, for example, with respect to the European Ports Alliance; EUCABET preparations; and e-commerce, where, each time, customs policy could be directly or indirectly supported by several Programme activities complementing and creating reinforced results in a holistic manner.

---

[75] The CCEI Coordination Group (E03786), funded by the Customs programme, assists and supports the Commission in the implementation of the CCEI and the development of the policy aspects required by the CCEI regulation. Further information available at:
https://ec.europa.eu/transparency/expert-groups-register/screen/expertgroups/consult?lang=en&groupId=3786&fromMeetings=true&meetingId=29394

[76] Further information can be found in section 3.2.

[77] Customs & Tax EU Learning Portal (europa.eu) – courses may be limited to the staff of customs authorities.

[78] i.e., collaborative activities; expert teams; training activities; and common digital systems.

[79] Further information can be found in section 3.1.

[80] Ecodesign for sustainable products (europa.eu) - facilitate the sharing of information about products' environmental sustainability, helping public authorities, including customs, to better perform checks and controls. This regulation also establishes the foundation for the Digital Product Passport (DPP), which will enhance synergies between regulatory systems by improving transparency on product life cycles, sustainability, and compliance.

[81] The course included applications of quantitative NMR for cases of specific interest for customs laboratories such as drugs, precursors or other illicit substances. Harmonisation of methods, especially for quantification of target compounds (eg. cocaine, MDMA, metamphetamine, tadalafil, sildenafil in mixtures) were discussed in view of possible application as CLEN control methods by Low-Field NMR.

2024 also witnessed an **increase in the budget allocated to common digital systems**: almost all the budget of the Customs programme had to be allocated to the digital systems to cover urgent needs[82]. This meant a redeployment of the budget following a process of reprioritisation. The **design of the Programme** and the **flexibility** it offers made it possible, **demonstrating, in turn, its robustness**. Further reprioritisation may be required in 2025 based on emerging needs when the Programme will need to show continued resilience in the face of new and emerging challenges.

5.2 Weaknesses identified and areas to improve

As in 2023, a lingering weakness in 2024 was that of a lack of ownership of the Programme's collaborative actions, including expert teams, by its beneficiaries. Equally, **enlargement countries did not participate in all events** that could potentially have furthered their integration into the EU acquis, and crucially, **their sense of belonging within the larger customs community**.

As always, steps were taken to address the shortcomings identified in the previous Annual Progress Report. In this respect:
– **Member States were encouraged to take greater ownership** of Programme initiatives[83]. With regard more specifically to **expert teams** and following an in-depth review of this tool[84], the decision was taken to not start any new iteration[85]. In addition, all Member States involved in the on-going expert teams were informed about the improvements necessary to increase their performance and results.
– With regard to **enlargement countries, a meeting was organised specifically for newcomers in October**[86], which aimed **to encourage proactivity amongst enlargement countries** towards the opportunities available i.e., Programme group meetings; working visits; training courses; etc.
– The Programme's online collaboration platform (PICS[87]) could enhance its functioning provided that the key functionalities identified are delivered in 2025 for its 2 306 users.

These strengths and weaknesses, as identified so far, are being analysed as part of its **interim evaluation**. The results, due in 2025, will provide greater insight and clarity, and will no doubt engender further **reflection and actions on the overall performance of the Programme**.

---

[82]One of the objectives of the Programme is to support the preparation and uniform implementation of customs legislation and policy.

[83] E.g., at the meeting of the national Programme coordinators on 12 and 13 June 2024.

[84] Identified as a weakness in 2023. Further information can be found in the Customs APR 2023.

[85] With the exception of EUCABET preparations.

[86] Further information can be found in section 3.1.

[87] Identified as a weakness in 2023. Further information can be found in the Customs APR 2023.

6. ANNEXES

- Annex 1: Acronyms
- Annex 2: Customs programme's budget, performance indicators and supplementary information – highlights
- Annex 3: Expert teams
- Annex 4: Customs programme performance indicators
- Annex 5: List of European electronic systems for customs financed under the Customs programme in 2024

Annex 1: Acronyms

Acronym	Meaning
AEO	Authorised Economic Operators
AES	Automated Export System
APR	Annual Progress Report
ART	Activity Reporting Tool
BCP	Border Crossing Point
BTI	Binding Tariff Information
CBAM	Carbon Border Adjustment Mechanism
CCEI	Customs Control Equipment Instrument
CCI	Centralised Clearance for Import
CCN	Common Communications Network
CDS	Customs Decision System
CELBET	Customs Eastern and South-Eastern Land Border Expert Team
CIO	Chief Information Officer
CLASS	European Union Classification System
CLEP	Common Learning Event Programme
CLEN	Customs Laboratory European Network
CLET	Customs Laboratories Expert Team
CRC	Common Risk Criteria
CRMS	Customs Risk Management System
CT	Common Transit
CUP	Customs Union Performance
DG TAXUD	European Commission Directorate-General for Taxation and Customs Union
DPP	Digital Product Passport
EBTI	Binding Tariff Information system
ECA	European Court of Auditors
ECCG	Electronic Customs Coordination Group
ECICS	European Customs Inventory of Chemical Substances
ECS	Export Control System
EES	European Electronic Systems (for customs)
ENS	Entry Summary Declaration
EPA	European Ports Alliance
ET	Expert Team
EU CSW-CERTEX	European Union Customs Single Window Certificates Exchange System
EU SWE-C	European Union Single Window Environment for Customs
EUCABET	EU Customs Alliance for Borders Expert Team
FRC	Financial Risk Criteria
GUM	Guarantee Management System
ICG	Import of Cultural Goods System
ICS	Import Control System
IPR	Intellectual Property Rights
IT	Information Technology
MASP-C	Multiannual Strategic Plan for Customs
MEF	Monitoring and Evaluation Framework
MFF	Multiannual Financial Framework
N/A	Not Applicable
NCTS	New Computerised Transit System
OJ	Official Journal
PEN-CP	Pan-European Network of Customs Practitioners
PICS	Programmes Information and Collaboration Space
PoUS	Proof of Union Status
SAD	Simplification of Formalities (simplified administrative documentation)
SPEED	Single Portal for Entry or Exit of Data
SWD	Staff Working Document
TSI	Technical Support Instrument

UCC	Union Customs Code	
VAT	Value Added Tax	
WCO	World Customs Organisation	

Annex 2: Customs programme's budget, performance indicators and supplementary information – highlights

1. Customs programme budget

Table 1: Committed expenses in 2024 by main action categories under the programme

Action category	2024
European Electronic Systems	EUR 131 717 597.38
Collaboration activities (including expert teams)	EUR 900 000.00
Other service contracts[88]	EUR 3 096 402.62
External experts	EUR -
TOTAL	**EUR 135 714 000.00**
MAWP-Financing Decision[89]	EUR 135 714 000.00

2. Highlights regarding the general collaborative actions[90] (excluding countries not registered in the Activity Reporting Tool (ART)[91])[92]

Figure 1: Overview of participants per country in 2024 - Total number of participants in general collaborative actions: 5 868
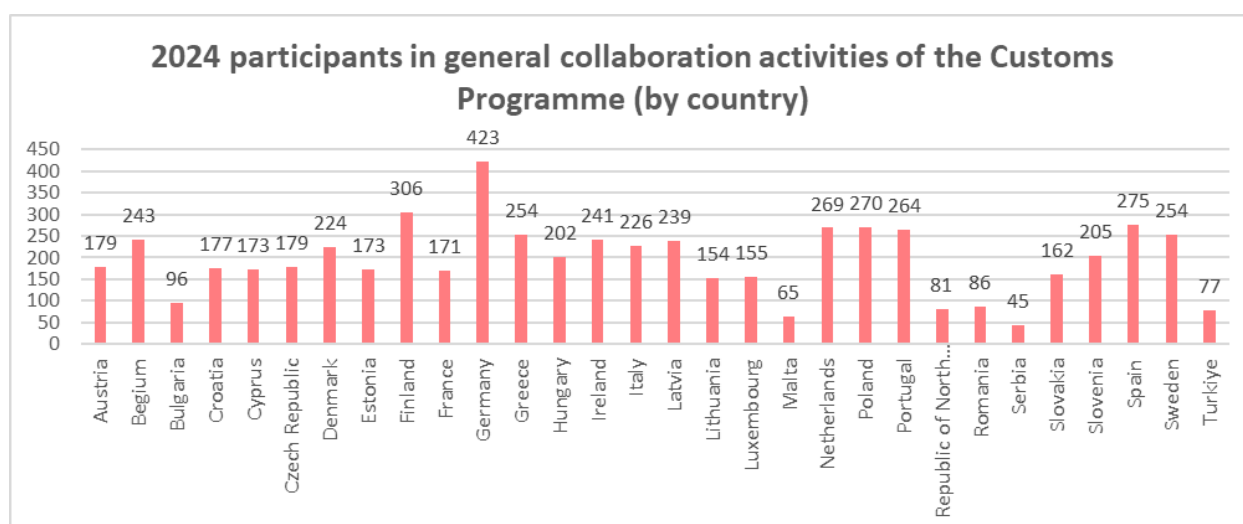

Figure 2: Overview of activity types and number of participants per activity type in 2024

---

[88] Including studies, communication, information support, programme management support and human competency building contracts (as per section 3.2 of the multiannual work programme (MAWP).

[89] The applicable MAWP of the Customs programme covers the period 2023 - 2025. The budgetary figures have been split per year based on the data provided for adopting the related financing decisions.

[90] General collaboration actions exclude expert teams, which are managed by separate grants.

[91] Albania, Bosnia and Herzegovina, Georgia, Kosovo*, Moldova, Montenegro, and Ukraine do not provide participant data for general collaboration activities in ART. *This designation is without prejudice to positions on status and is in line with UNSCR 1244 and the ICJ opinion on Kosovo Declaration of Independence-update

[92] Data extracted on 21 January 2025. Figures in ART may slightly differ due to national updates in the register after this date.
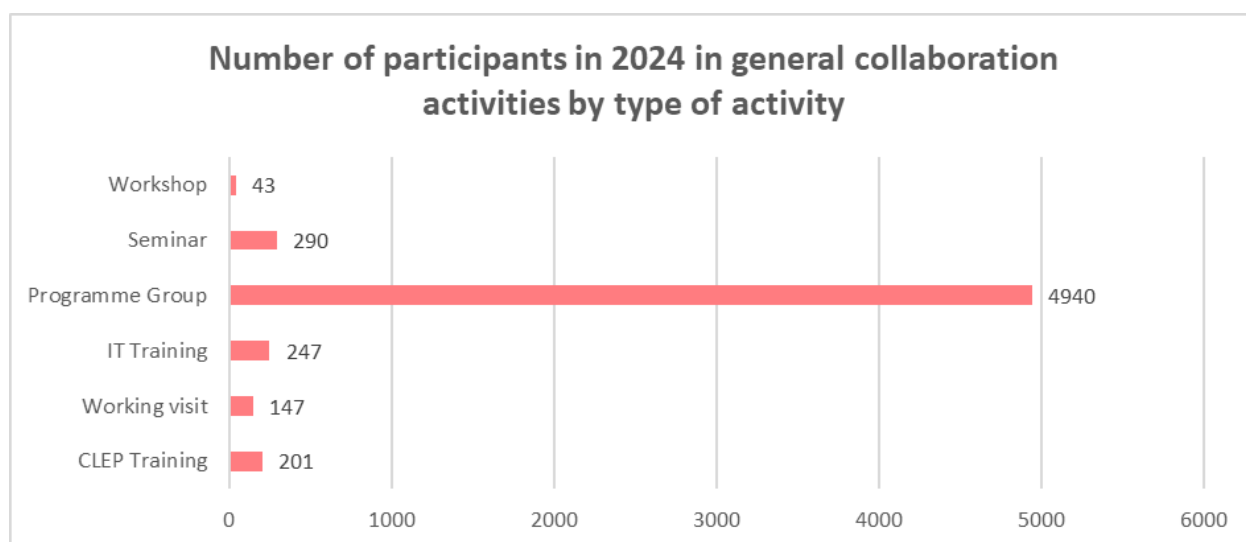
Figure 3: Number of general collaborative actions active in 2024 - The number of collaborative activities having at least one meeting in 2024 is 85.
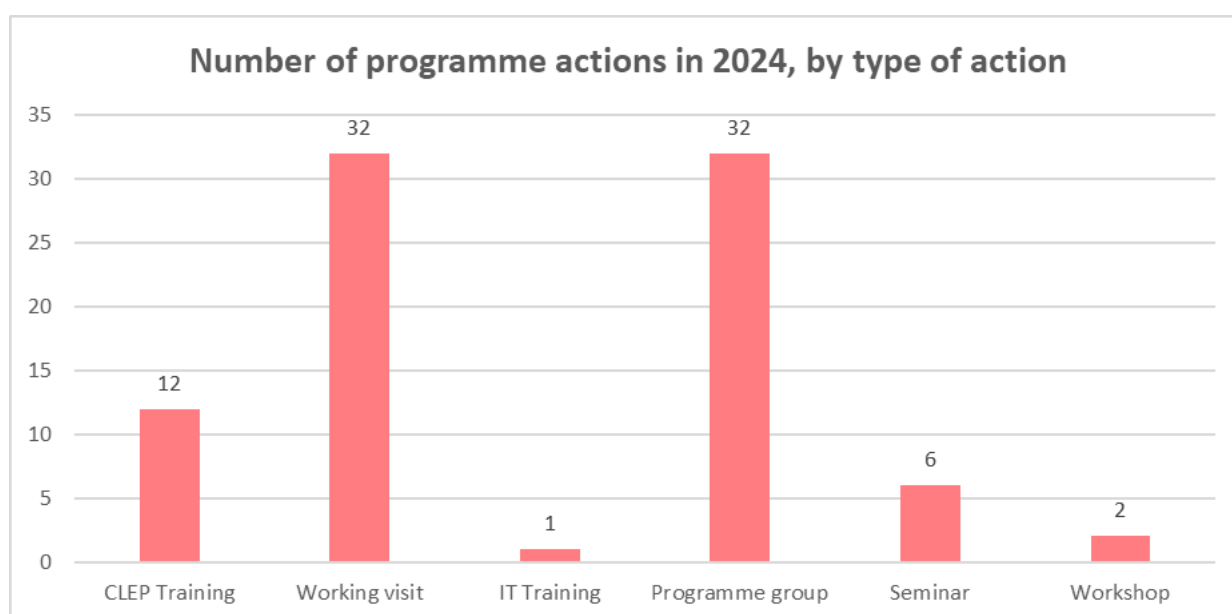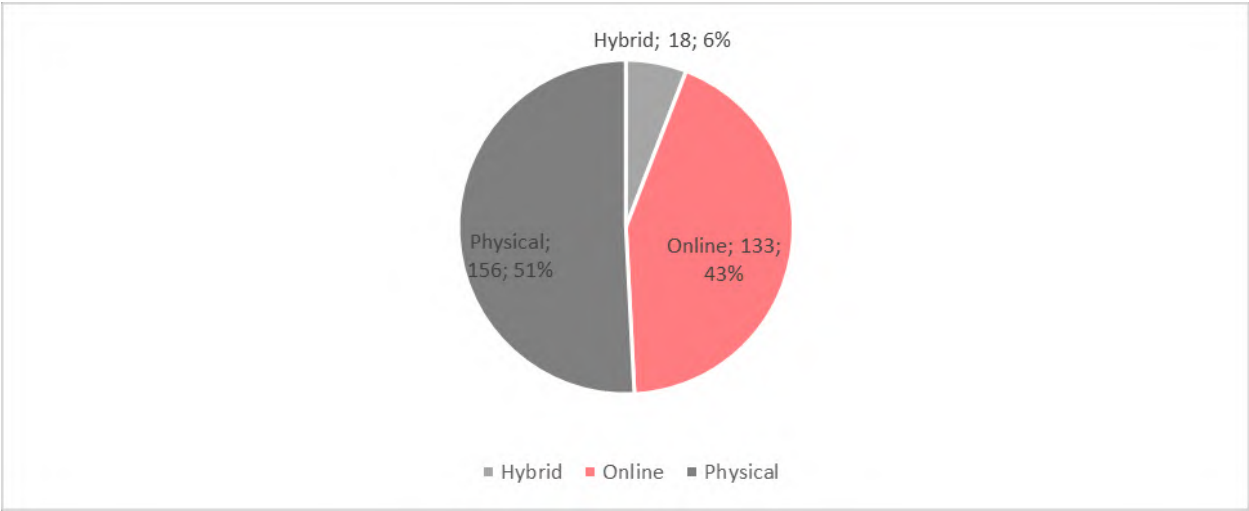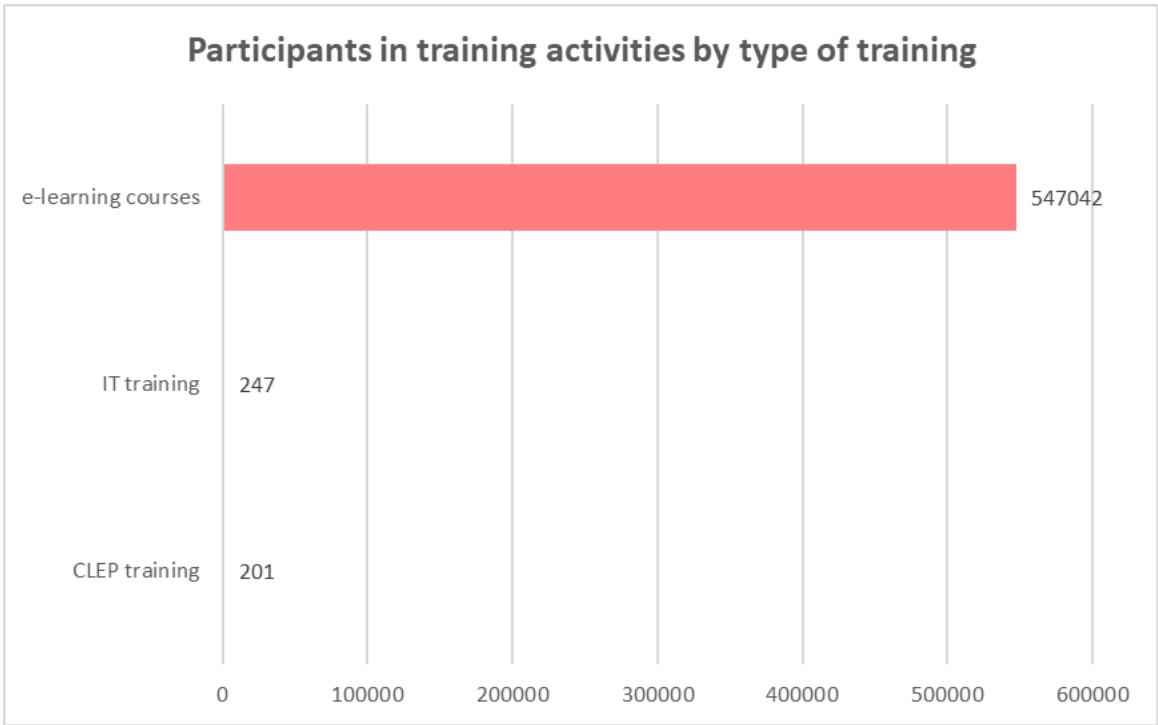
Figure 4: Overview of meetings held in 2024 in general collaboration activities, by format - The total number of meetings held in 2024 is 307.


3. Training activities - highlights[93]

Figure 5: Overview of customs professionals trained by type of training - The number of customs officials and other customs professionals trained in 2024 is 547 490.

---

[93] Data extracted from the Customs & Tax EU Learning Portal on 13 January 2025 and ART on 21 January 2025. The figures extracted from the EU central training portal includes the number of officials completing a course directly in the EU central training portal and the number of officials, as declared in the system by national administrations, to whom the downloaded courses are made available via the national distribution systems (e.g., national intranets, portals of the national training institutes, etc.).

Figure 6: Overview of customs professionals trained by type of professional.

Participants in training activities by type of professional

Others — 21950

Customs officials — 525540
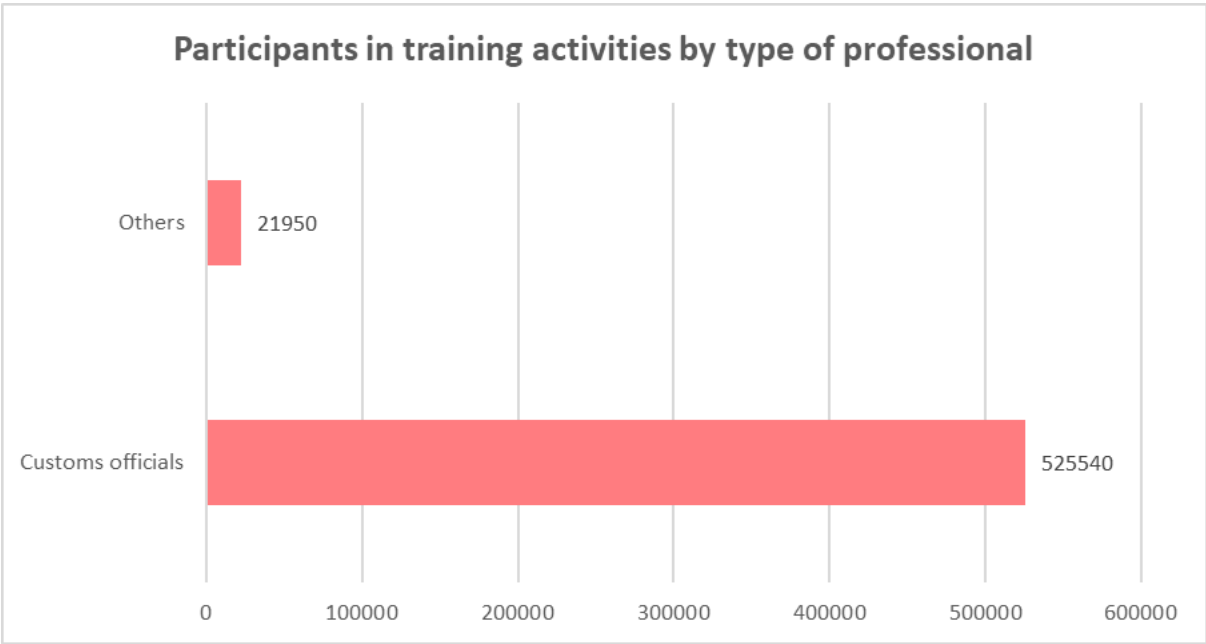
4. IT systems - highlights

Figure 7: Overview of the completion rate of the Union Customs Code IT systems supported by the Programme in 2024, compared to expected annual milestones, and the target of 100% set for 2025.

Union Customs Code completion rate by 2024

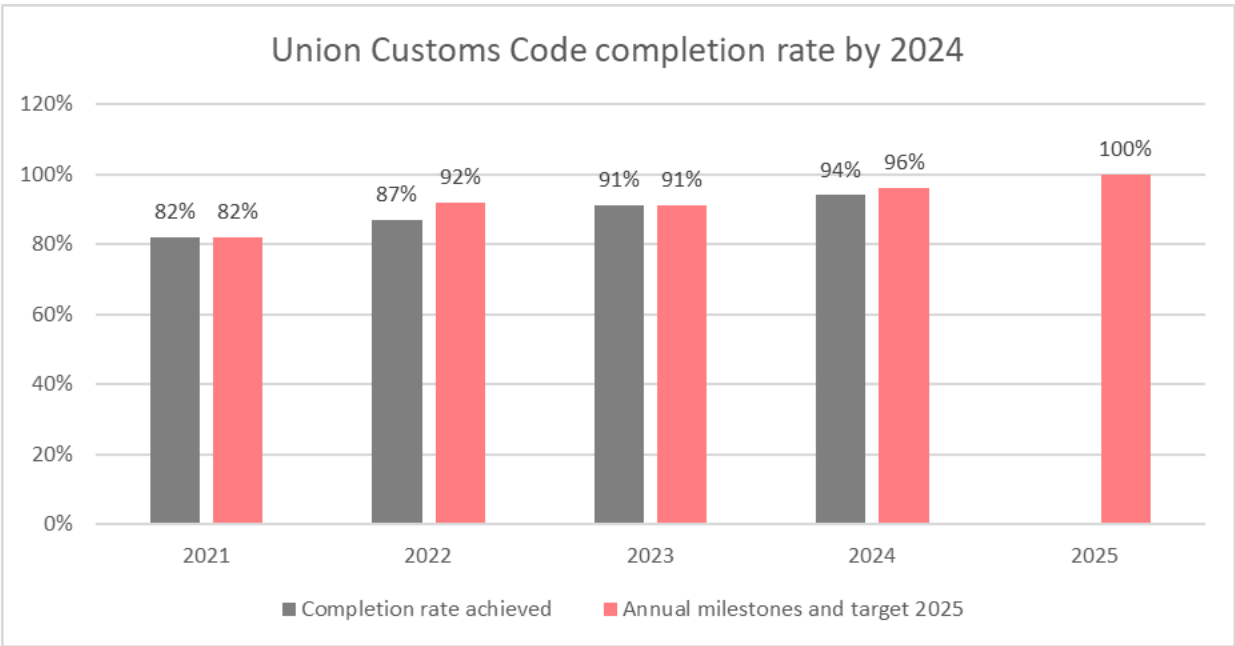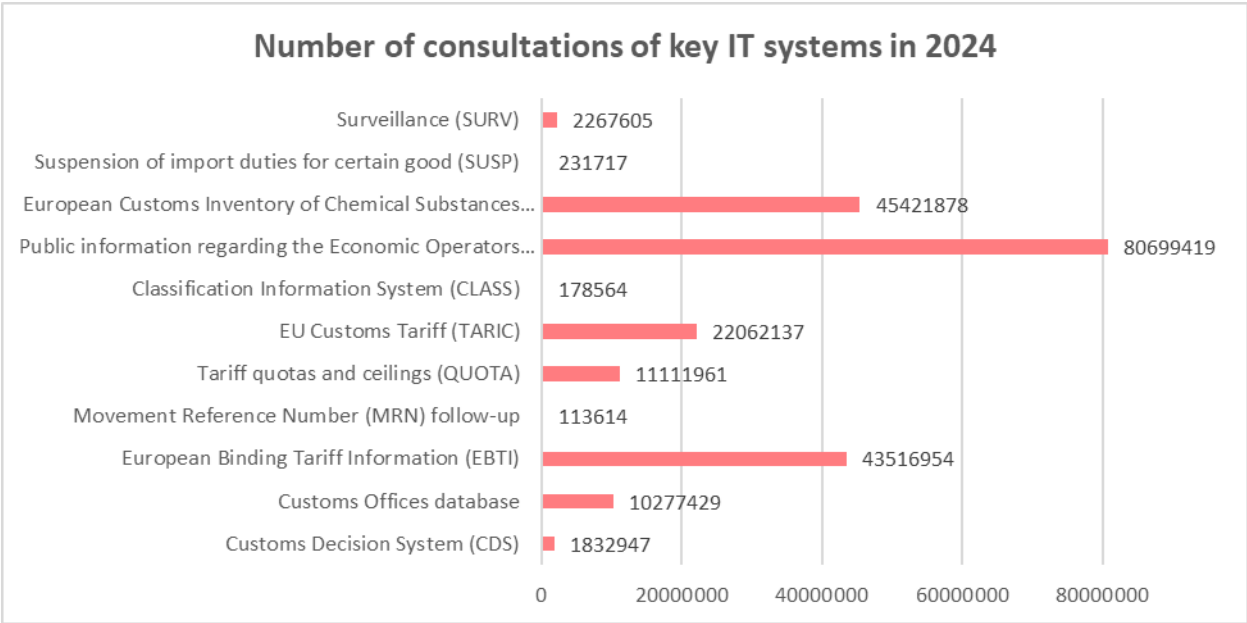| Year	Completion rate achieved	Annual milestones and target 2025
2021	82%	82%
2022	87%	92%
2023	91%	91%
2024	94%	96%
2025		100%

Figure 8:   Overview of number of consultations carried out in 2024 in the different common components of the European Electronic Systems - The total number of consultations carried out in 2024 is 217 714 225 (217.7 million).

Number of consultations of key IT systems in 2024

System	Consultations
Surveillance (SURV)	2267605
Suspension of import duties for certain good (SUSP)	231717
European Customs Inventory of Chemical Substances…	45421878
Public information regarding the Economic Operators…	80699419
Classification Information System (CLASS)	178564
EU Customs Tariff (TARIC)	22062137
Tariff quotas and ceilings (QUOTA)	11111961
Movement Reference Number (MRN) follow-up	113614
European Binding Tariff Information (EBTI)	43516954
Customs Offices database	10277429
Customs Decision System (CDS)	1832947

5. Awareness of the Programme in national administrations

Figure 9: Overview of degree of awareness of the Programme in national administrations participating in the Programme as reported in the 2024 survey by degree of awareness - The average level of awareness reported in the national administrations in 2024 was 72.21%.

Chart Title

- Advanced: 32,14%
- Basic: 57,14%
- Very basic: 7,14%
- None: 3,57%
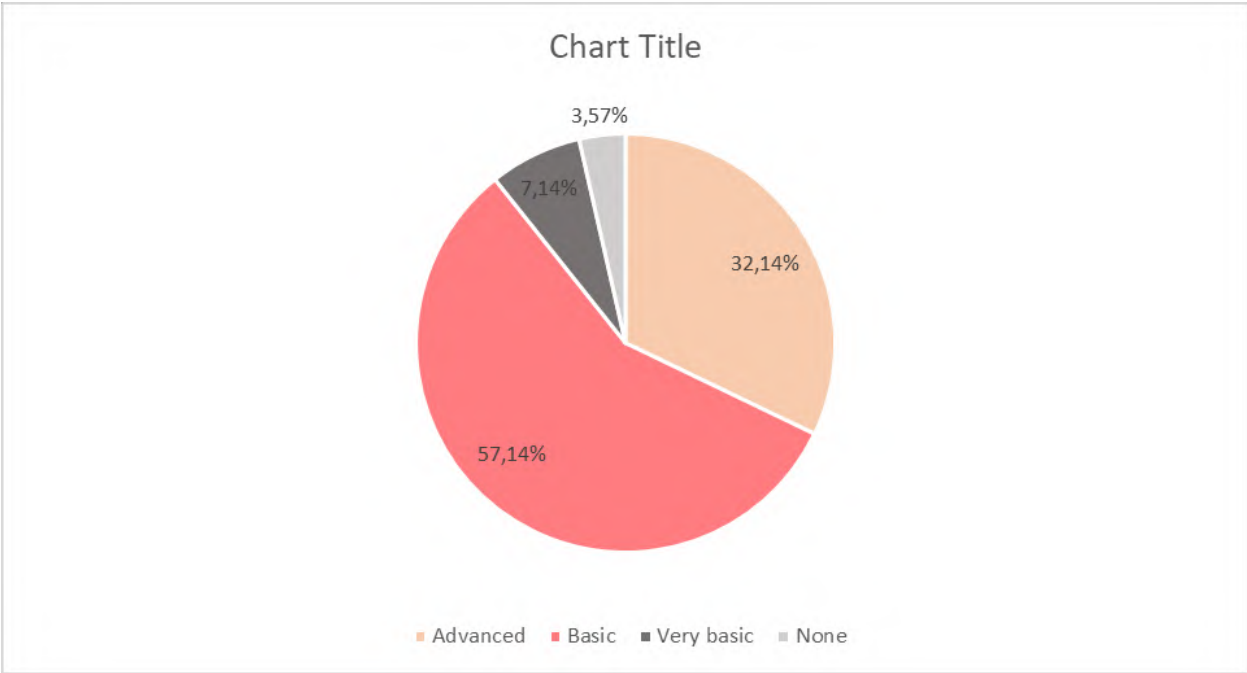
Annex 3: Expert teams

Table 2: Expert teams financed by the Customs programme grants (MFF 2021-2027)

Expert team	Objective	Duration	Participating countries	Main outputs and latest developments
CLET3 Expert team for pooling and sharing specific analytical expertise of customs laboratories at European Union - phase 3	The third iteration of the **Customs Laboratories Expert Team** pools experts and equipment in a network of EU customs laboratories to analyse samples, to share results of analysis at EU level, to establish a common/harmonised operational approach for analysis and to test and promote new equipment and working methods. In practical terms, the experts analyse samples from another administration which cannot be processed in the requesting country in the absence of the necessary equipment or the expertise. The experts perform small laboratory studies and developments of new analytical methods, and exchange information (requests, approvals, analytical reports) with the support of a "laboratory information management system" (LIMS).	60 months Until Nov 2026	Italy, Belgium, Cyprus, Czechia, Spain, Finland, Hungary, The Netherlands, Greece, France.[94]	**Main outputs:** Analytical tests, guidance and new analytical methods. **Latest developments:** The duration of this expert team, initially foreseen for a period of 36 months, was extended to 60 months in 2024; in addition, a centralised approach will now be followed to reinforce the roles and responsibilities of the Expert Team, for e.g. with respect to the organisation of proficiency tests.
ETCIT3 Expert team on new approaches to develop and operate customs IT system – phase 3	The third iteration of the **Expert Team on Customs IT** supports participating countries in identifying new approaches for IT collaboration and elaborating a methodology for future collaboration projects by facilitating and promoting ideas and supporting projects and services with collaboration methods for joint development, maintenance, operation and procurement.	48 months Until Mar 2026	Malta, Belgium, Cyprus, Czechia, Germany, Denmark, Estonia, France, Italy, Netherlands, Lithuania, Luxembourg, Ireland, Portugal, Sweden.	**Main outputs:** The set-up of the Chief Information Officers (CIO) network, which is to enable the interaction and the sharing of capabilities amongst the participants of the activities under the IT Collaboration framework. The CIO network supports a deepened and strengthened, more stable and strategic approach and implementation of IT collaboration between the participating countries and also between customs and taxation. ETCIT3 investigates best practices regarding future development and operation of Customs IT Systems for collaboration tools, cost reduction and increased efficiency. In Work Package 2 the participating Member States (BE, FR, MT, SE) are cooperating with Belgium in the definition of the business context, writing the use cases, the message

---

[94] The expert team is usually composed by a group of Member States, represented by a pool of selected experts with specific expertise and equipment available. The same expertise or the same equipment can be proposed by several Member States in order to provide more comprehensive knowledge and backup equipment (business continuity). However, all Member States and candidate countries can request analysis to the expert team, even the ones not participating in the expert team.

				specifications, validating the non-functional requirements and testing the application.
				Latest developments: The duration of this expert team, foreseen for a period of 33 months, has been extended to 48 months.
ICS2 SSA Expert team supporting the implementation of the Import Control System 2 (ICS2) system's safety and security analytics (SSA) module	The **Import Control System 2 Safety and Security Analytics Expert Team** forms part of the work done on ICS2. The ICS2 is a new strategic platform for customs risk management. It brings new and improved advanced cargo data flows (Entry Summary Declarations – ENS) - introducing a new requirement for advance cargo data on postal parcels from 15 March 2021 and introducing "multiple filing" requirements to bring better advance cargo data in air cargo (March 2023), maritime, road and rail modes of transport (from March 2024). It introduces new real-time collaboration between customs across the European Union, underpinned by a common repository that orchestrates the operational sharing of declared data and the results of risk analysis and controls. The ICS2 programme provides a strategic "first line of defence" in the protection of the citizens and Internal Market of the EU, enabling the collaborative identification of threats before goods arrive at the external borders of the EU or (in the case of serious security threats) before they are loaded in third countries.	24 months Until Dec 2023	The Netherlands, Belgium, France, Italy, Portugal, Poland.	**Main outputs:** Improved safety and security analytics capability to enable the Member States and the Commission to work together with the support of additional tools and working methods, leveraging the common repository and ICS2 business processes. **Latest developments:** This expert team came to a close in December 2023.
EUCABET (in preparation) EU Customs Alliance for Borders Expert Team	The **EU Customs Alliance for Borders Expert Team** is expected to address the challenges the customs union is facing, to support the correct implementation of the customs legislation and to support the work of the customs authorities by contributing to more efficient and harmonised customs controls. It would do so by strengthening and improving the collaboration between customs authorities with a clear	TBC	TBC	**Main outputs:** Guidelines, synchronised and coordinated operational actions, training material and course documentation, etc.

	short-term focus on specific results and tangible achievements based on a set of pre-agreed actions. It is essential that the expert team's activities are oriented towards the short-term delivery on key EU policy priorities, such as the fight against drugs trafficking and challenges linked to e-commerce. The continuation of the successful collaboration activities on the land borders stemming from CELBET is also very important. Finally, the Expert Team should in particular support the EU Customs Reform proposal orientations and its implementation if adopted.			**Latest developments:** The invitation to submit a proposal was sent in November 2024. One proposal was submitted by the deadline date. The evaluation of this proposal started in January 2025.

Table 3: Expert teams financed by ongoing Customs 2020 programme grants (MFF 2014-2020)

Expert team	Objective	Duration	Participating countries	Main outputs and latest developments
BTI2 Expert team pooling expertise to resolve complex cases of divergent tariff classification – phase 2	The second iteration of the **Binding Tariff Information expert team** pools the best expertise available in the Member States and aims to gain time in solving issues. Bringing proposals for solutions in which the necessary investments in time and EU expertise have been included, in view of their adoption by the Customs Code Committee (CCC), is the desired outcome. Structured collaboration and the exchange of specific knowledge between experts of the domain should allow proposing to the CCC viable solutions to complex classification cases. This should allow the resolution of such cases to be adopted within a reasonable timeframe. The expert team contributes to the objectives of the Customs programme regarding customs tariff and classification.	85 months Until Nov 2026	Spain, Belgium, Czechia, Denmark, Netherlands, Slovakia, Greece, Ireland, Poland, Slovenia.	**Main outputs**: Reasoned expert opinions (REOs) which are submitted to the CCC, reduction in the number of cases of divergent classification, and in the number of Binding Tariff Information (BTI) that take a long time to issue for various reasons. Systematic increase and capacity building on specific knowledge and knowledge sharing in a form of EU-wide strategy by making the expert opinions available for all. **Latest developments:** The duration of this expert team, foreseen for a period of 61 months, has been extended to 85 months.
CELBET 3 Customs Eastern and South-Eastern Land Border	The aim of the third iteration of the **Customs Eastern and South-Eastern Land Border Expert Team** is to enable high quality customs control at the EU Eastern and South-Eastern land border through co-operation and networks. It involves real operational co-ordination, deeper sharing of information and pooling of human	60 months Until May 2025	Estonia, Finland, Latvia, Lithuania, Poland, Slovakia, Hungary, Croatia,	**Main outputs:** BCP evaluations and guidance. Shared risk information. Joint customs controls. Best practices, guidance and shared information regarding customs control equipment. Training material and training sessions. Support to Ukraine.

Expert Team – phase 3	resources and thus contributing to the implementation of common customs legislation and policy.		Romania, Bulgaria, Greece.	
				Latest developments: The duration of this expert team, initially planned for a period of 36 months, has been extended to 60 months in 2024. This was done in order to allow CELBET 3 to proceed with the necessary adjustments in light of recent policy developments, and to avoid gaps between the on-going grant and its next generation. In addition, the maximum grant amount was also increased in line with this extension.

Annex 4: Customs programme performance indicators[95]

Table 4: Output indicators (OP)

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.1. Sub-indicator 1: Number of IT projects in initiating phase	N.A.	2	Completed/approved: UCC INF S2S and improvements Ongoing: EU CSW-CERTEX R6 (integration with Deforestation, ELAN1-L, CATCH and B2G) On-hold: COPIS+, BVI/BOI IT project
OP 1.1. Sub-indicator 2: Number of IT projects in executing phase	N.A.	17	Ongoing: AEO-MRA projects, AES, NCTS P5, NCTS Phase 6, CCI – Phase 1, CCI – Phase 2, PoUS Phase 2, ICS2 Release 3), Import of cultural goods, CRMS2 Release 2, UCC INF S2S and improvements, EU CSW-CERTEX R5.1 Completed: UCC Guarantee Management (GUM) Component 1, PoUS Phase 1, REX4, UUM/DS 2.4 and UUM/DS 2.5 releases
OP 1.1. Sub-indicator 3: Proportion of IT projects whose actual cost is as planned	N.A.	100%	On track
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)	N.A.	92%	Among the 12 ongoing IT projects, 11 projects are in green status. CRMS2 release 2 has a delay of 1 quarter with no impact on Member States (according to the latest draft of MASP-C quarterly dashboard prepared for the ECCG of February 2025).

---

[95] Indicators OP 2.1. Sub-indicator 4, OP 3. Sub-indicator 1, RES 1. Sub-indicator 1, RES 1. Sub-indicator 2, RES 2.2. Sub-indicator 1, RES 2.2. Sub-indicator 5, RES 2.2. Sub-indicator 6, RES 3.2. Sub-indicator 1, RES 3.2. Sub-indicator 2, RES 4. Sub-indicator 1 and RES 4. Sub-indicator 2 are based on input provided by the national customs administrations of Member States (except for Denmark and Hungary), and those of Serbia and Kosovo* associated to the Customs programme." Other associated countries (Albania, Bosnia and Herzegovina, Georgia, Moldova, Montenegro, Türkiye and Ukraine) did not provide input. *This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.2. Sub-indicator 1: Number of IT projects released to production as required under EU law	N.A.	2	As per Commission Implementing Decision (EU) 2023/2879, 4 IT projects (UCC Guarantee Management (GUM) Component 1, PoUS Phase 1, ICS 2 release 3 step 1 and CCI phase 1) released to production as required under EU law.
OP 1.2. Sub-indicator 2: Proportion of the common components of the EES delivered according to the MASP-C timeline	Results to be disaggregated by: • new common components of EES • upgrades to existing common components of EES.	• New common components of EES: 100% • Upgrades to existing common components of EES: 100%	New components: UCC Guarantee Management (GUM) Component 1, PoUS Phase 1 Existing components: REX4, UUM/DS 2.4 and 2.5 releases
OP 1.2. Sub-indicator 3: Number of revisions made to the timelines for delivery of the common components of the EES	Results to be disaggregated by: • new common (components of) EES • upgrades to existing common (components of) EES.	• New common – 0; • Upgrades – 1	Delivery date of CRMS2 release 2 is revised from Q4 2024 to Q1 2025, but no direct impact on Member States.
OP 1.2. Customs - Sub-indicator 4: UCC Completion rate	Results to be disaggregated by: • new common (components of) EES • significant upgrades to existing common (components of) EES	Average: 93.84% • New common (components of) EES: 96.90% • Significant upgrades to existing common (components of) EES: 91.20%	This indicator is based on the revised UCC work programme of 2023 and reflective of progress achieved for common components developed by DG TAXUD and effort required to support national administrations for the testing, deployment and conformance requirements. From the 17 UCC projects, 9 Projects (REX, BTI, CDS, UUM/DS, AEO/Direct Trader Access, EORI2, SURV3, UCC INF, and GUM) are fully in operation. Developments of common components of 5 projects (UCC PoUS P1/P2, UCC NCTS P5/P6, UCC AES, UCC CCI P1/P2, and UCC ICS2) are completed. Deployment/transition phases with national administrations are in progress and planned to be completed in 2025. For CCI projects, the transition of Member States to operations were delayed in comparison to UCC targets. As of 31/12/2024, only 10 Member States are in CCI P1 operations and only 2 Member States are in CCI P2 operations (RO and LV deployed simplified declarations).

			These delays in transition resulted in lower-than-expected UCC completion rate of 96% at the end of 2024. 3 UCC projects are exclusive national projects (UCC Notification of Arrival, Presentation Notification and Temporary Storage, UCC Special Procedures and UCC National Important Systems).
OP 1.3. Sub-indicator 1: Availability of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: • CCN • CCN2	Average: 99.63% • CCN: 99.984% • CCN2: 99.28%	Values are lower than the target set for 2024 (set at 99.8%). With the exception of the global power outage in March 2024, which affected the central (Common Communication Network) (CCN) sites but not the local ones in the Member States, the availability of the CCN and the EES remained high without service disruptions, at 99.63% and 99.49% respectively. Furthermore, in 2024, the CCN availability was challenged by but successfully coped with the significantly increased data volume in 2024 due to UCC-related system deployment including Import Control System (ICS2), Central Electronic System of Payment Information (CESOP) and e-commerce data in Surveillance mainly.
OP 1.3. Sub-indicator 2: Capacity of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: • CCN • CCN2	Total volume: 231.34 TB • CCN volume: 197.04 TB • CCN2 total volume: 34.30 TB • CCN number of messages: 16.467 billion; • CCN2 total number of messages: 1.011 billion	
OP 1.3. Sub-indicator 3: Availability of the European Electronic Systems	By Customs systems critical for the functioning of the internal market: -Central/Common System/Services/Reference Data 2 (CS/RD2) -Economic Operator Systems (EOS) – Economic Operator Identification and Registration (EORI), - Registered Exporters (REX)	Average availability: 99.49% By system: • Central/Common System/Services/Reference Data 2 (CS/RD2): 99.24% • Economic Operator Systems (EOS): Economic Operator Identification and Registration (EORI): 99.75% • Registered Exporters (REX): 99.42%	With the exception of the global power outage in March 2024, which affected the central (Common Communication Network) (CCN) sites but not the local ones in the Member States, the availability of the CCN and the EES remained high without service disruptions, at 99.63% and 99.49% respectively. Furthermore, in 2024, the CCN availability was challenged by but successfully coped with the significantly increased data volume in 2024 due to UCC-related system deployment including Import Control System (ICS2), Central Electronic System of Payment Information (CESOP) and e-commerce data in Surveillance mainly. Economic Operator Identification and Registration (EORI) availability is linked to EOS central system and there is no separate availability data.

	-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)	• Central Customs Decision System (CDS): 99.07% • Customs Customer Reference Services (CRS): 99.80% ○ CRS3: 99.34% • The Integrated tariff of the European Union (TARIC) -TARIC Transmission: 99.73% ○ TARIC3: 99.89% • New Computerised Transit System (NCTS): 99.65 % • Automated Export System (AES/ECS): 99.67% • Import Control System (ICS2): 99.15% ○ ICS2 CR_STI: 98.30% ○ ICS2 MON: 99.51% • System allowing the direct communication between Member States concerning tariff quotas (Quota): 100% • UCC Standardised Exchange of Information (INF) Special Procedures: ○ INF-SP: 99.18% ○ INF-STP: 99.53% • European Binding Tariff Information (EBTI): 99.62% • User Manual and Digital Signature system (UUMDS): 99.71% • UCC Centralised Clearance of Import (CCI): In production, but there are	

		no messages exchange in common domain currently • UCC Proof of Union Status (PoUS): 99.21% • Single Window Certificates for Export (CERTEX): 99.63%	
OP 1.4. Sub-indicator 1: Proportion of 'incident' tickets resolved on time	The solving time depends on the incident type and the category (gold/bronze/silver/best effort)	98.40%	The value for 2024 is above the target of 98%.
OP 1.4. Sub-indicator 2: User satisfaction with the support services provided	N.A.	4.09	The value for 2024 is above the target of 4 out of 5 in terms of satisfaction level (between somewhat satisfied and very satisfied with the services).
OP 2.1. Sub-indicator 1: Number of collaborative actions organised	Results to be disaggregated by area (an action can contribute to several areas): Union law and policy application and implementation; - Best practices and guidelines; - Innovation; - Other	Total: 85 By area of action (an action can contribute to several areas): • Union law and policy application and implementation: 18 • Best Practices and guidelines: 56 • Customs cooperation: 50 • Human competency building: 3 • Innovation: 2 • IT capacity building: 8 • Programme management: 6	An action can contribute to several areas so the overall total of disaggregated values may be above the total number of actions for the reporting period.

OP 2.1. Sub-indicator 2: Number of face-to-face and virtual meetings[96]	Results to be disaggregated by: Area (Union law and policy application and implementation/Best practices and guidelines / innovation / other) Face-to-face/virtual meetings Number of participants (relevant ranges will need to be established)	Total number of meetings: 307 (status: operational) meetings in the Activity Reporting Tool for the general collaborations action grant By area: • Union law: 98 • Best practices, innovation and other: 209 By type of meeting: • Hybrid: 18 • Online: 133 • Physical: 156 Number of participants: 5868	
OP 2.1. Sub-indicator 3: Number of working practices, guidelines or recommendations issued following actions organised under the programmes	Disaggregated by: • Recommendations in connection with the application and implementation of Union law and policy relating to customs. • Recommendations in connection	3 040	Action managers providing feedback explained their difficulties to quantify the number of working practices/guidelines and recommendations, given the wide range of activities supported by the Programme and their specificities. The numbers reported can thus be explained given the broad interpretation of the indicator, where each practice included in a given guideline document produced or exchanged during an activity has been accounted for as an individual recommendation (rather than only counting the number of documents produced in which these recommendations are included). Orally exchanged best practices/recommendations were also counted in the total. Given the wide variety of technical topics addressed in these recommendations, action managers could not provide a disaggregation of the number of recommendations issued in their group according to whether these are linked to EU law implementation or other areas.

---

[96] The numbers reported exclude the number of meetings held in expert teams supported by the Programme, as the Activity Reporting Tool does not register this data.

	with other areas.		
OP 2.1. Sub-indicator 4: Quality of the collaborative actions	N.A.	83.66%	The value for 2024 is above the target of 70%. The main reasons for satisfaction reported by participants in the survey were the relevance of the activity to their work and the good preparation and organisation of the events. Respondents also valued the results achieved and the clarity of the objectives of the activities.
OP 2.2. Sub-indicator 1: Number of learning modules used	Disaggregated by language.	Total: 776 By language: • English versions: 90 • National languages: 686	The value is still above the target. The increase from 2023 to 2024 data is smaller due to a change in contractor and the time taken to stabilise due to this change in 2024.
OP 2.2. Sub-indicator 2: Number professionals trained	Type of training (formal training): • IT training workshops • E-learning • Common learning events programme (CLEP) • Type of professionals: • Customs officials • Economic operators	Total: 547 490 By type of training: • CLEP: 201 • IT training: 247 • eLearning courses: 547 042 By type of professionals: • customs officials trained = 525 092 (portal) + 201 (CLEP) + 247 (IT) = 525 540 • economic operators and other third parties trained (eLearning) = 21 950	The values are higher than the previous year and above the target. The number has to be understood not as unique officials / professionals trained, but as number of officials and other professionals trained in different courses. These figures depend heavily on estimates provided by the end user at the time of download regarding the potential number of officials using the courses. For e.g., some administrations estimate fewer officials who will use individual training courses, others estimate higher numbers. Since 2022, the data provided for eLearning courses is based only on information collected through the Customs & Tax EU Learning Portal. The figures extracted from the EU central training portal includes the number of users completing a course directly in the EU central training portal and the number of people (officials from customs and other authorities or the private sector), as declared in the system when downloaded, and then potentially made available to several additional users via various distribution systems.
OP 2.2. Sub-indicator 3: Quality of e-learning courses		Average: 76.6% By specific aspects: • Content: 76.5% • Methodology: 75.8% • Technology: 77.5%	The value has decreased a bit but is still above the target. Courses in the area of customs, especially those dedicated to UCC legislation are getting older and the quality results (technology and methodology especially) are impacted by this. Even then, participants see a clear benefit from the courses, as evidenced by the high satisfaction rate which remains above target.
OP 3. Sub-indicator 1: Degree of awareness of the Programme	Results to be disaggregated by: Level of awareness (not aware, very basic, basic, advanced)	Average degree of awareness among beneficiary administrations: 72.21% By level of awareness:	The value for 2024 is well above the milestone set (50%). The degree of awareness reported in the survey varies widely among administrations (e.g. mainly depending on their historical level of participation in the Programme). Within an administration, wide gaps were reported in the level of awareness between officials taking part in Programme activities and

		Advanced: 32.14%	those who do not. The support of the management in the national administrations
		Basic: 57.14%	was also highlighted as a key point impacting awareness-levels reached.
		Very basic: 7.14%	
		None: 3.57%	

Table 5: Result indicators (RES)

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
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	N.A.	84.44%	The value for 2024 is on track, and show increasing tendencies potentially indicating that halfway through the Programme more and more activities achieve tangible results. However, most respondents indicating that they did not make use of these outputs noted that the reason was that the activities they took part in did not yet produce recommendations (77.23% of those replying they did not use them).
RES 1. Sub-indicator 2: Contribution of new common (components of the) European Electronic Systems to facilitating coherent implementation of Union law and policy	N.A.	77.77%	The value for 2024 is above the target set (70%) and shows increasing tendencies compared to 2023.
RES 2.1. Sub-indicator 1: Number of consultations carried out in the different common components of the European Electronic Systems	Results to be disaggregated by new/existing common components of the European Electronic Systems. Results to be disaggregated by the following Customs systems: • Customs Decision System (CDS) • Customs Offices database	Total: 217 714 225 By system: • Customs Decision System (CDS): 1 832 947 • Customs Offices database: 10 277 429 • European Binding Tariff Information (EBTI): 43 516 954 • Movement Reference Number (MRN) follow-up: 113 614 • Tariff quotas and ceilings (QUOTA):11 111 961	The target is to reach 1.2 billion consultations throughout the Programme cycle (2021-2027). Therefore, 2024 values are on track to reach this target. At the same time, with the increasing use of the digital customs environment, we may expect further increase over the upcoming years, and in particular after the full implementation of the UCC systems.

	• 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)	• EU Customs Tariff (TARIC): 22 062 137 • Classification Information System (CLASS): 178 564 • Public information regarding the Economic Operators (DDS2-EO): 80 699 419 • European Customs Inventory of Chemical Substances (ECICS2): 45 421 878 • Suspension of import duties for certain good (SUSP): 231 717 • Surveillance (SURV): 2 267 605	
RES 2.1. Sub-indicator 2: Number of system-to-system messages exchanged	Results to be disaggregated by new/existing common components of the European Electronic Systems. By Customs systems: • Export Control System (ECS) • Import Control System (ICS) • New Computerised Transit System (NCTS)	Total: 7 815 781 631 • ECS: total messages, 68 566 267 • ICS: Total Number of ENS, 18 389 234 • NCTS: total messages, 88 439 224 • Surveillance: total SDRs, 5 355 533 323 • ICS2: 2 284 953 583	The target is 20 billion messages throughout the whole Programme cycle, so these values are well on track (e.g., divided by year, the total should be translated into approximately 2.8 billion messages each year).

	• Surveillance (SURV-Recapp) • Import Control System (ICS2)		
RES 2.2. Sub-indicator 1: Contribution of new common components of the EES to facilitation of operational cooperation between national authorities	N.A.	71.29%	The value for 2024 is below the 75% target set and shows slight reduction compared to 2023 (72.22%).
RES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active	N.A.	220	This figure is the sum of 159 groups exclusively for customs and 61 groups covering both customs and taxation. Small increase compared to 2023.
RES 2.2. Sub-indicator 3: Number of active users on the online collaboration platform	Results to be disaggregated by: • Customs officials • Commission officials • International organisation representatives • External contractors • Economic operators • Other	Total: 2 306 Number of active users per category: • Customs officials: 910 • Commission officials: 289 • External contractors: 94 • Other: 1 013 Economic operators do not have access to this platform. Number of active users per country, figures including users from the customs and the fiscalis programmes: Albania: 4, Austria: 43, Belgium: 109, Bosnia & Herzegovina: 4, Bulgaria: 32, Croatia: 38, Cyprus: 30, Czechia: 66, Denmark: 65, Estonia: 34, Finland: 92, France: 75, Georgia: 11, Germany: 90, Greece: 72, Hungary: 46, Ireland: 72,	The figure is stable compared to 2023. Some users joined their customs administration in PICS during 2024. As consequence they are now counted as customs officials and no longer under the 'other' category.

		Italy: 56, Kosovo: 8, Latvia: 40, Lithuania: 49, Luxembourg: 47, Malta: 28, Moldova: 15, Montenegro: 6, Netherlands: 57, North Macedonia: 11, Poland: 41, Portugal: 47, Romania: 46, Serbia: 7, Slovakia: 51, Slovenia: 38, Spain: 73, Sweden: 77, Turkey: 9, Ukraine: 21, EU (DG TAXUD): 289. The country is based on the organisation to which the user belongs to, active users not belonging to any organisation being excluded from this list.	
RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform	N.A.	6 242	The number is back to figures from 2022. Higher number of interactions can be explained in 2023, which was an outlier due to the following reasons: • this was the year of the migration to the new system and people were more active to explore the system • "Like" interactions didn't have creation date in the old system so that all interactions of that type were included in 2023 (2566 in total)
RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform	N.A.	70.1%	The 2024 value shows promising increase in the satisfaction rate. The new platform introduced in 2023 gained increased positive reviews thanks to the user-friendliness of the platform, and the opportunity to use PICS as a communication and networking tool to engage with the European Commission and with other participating administrations, including sharing of documents and knowledge.
RES 2.2. Sub-indicator 6: Degree of networking generated	• Percentage of agreement with the statement "the programme generated networking opportunities" for	• Network opportunity: 80.09%	In 2024, survey respondents indicated that they rather agreed with the fact that the activities they took part in provided them with good networking opportunities. Comments indicate that while online meetings proved to be highly effective, networking and expert contacts suffer from the lack of regular in-person meetings. The small increase compared to 2023 is noted questioning the reality of the ambitions to achieve the target of 90% agreement by the end of the

	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		Programme cycle. In 2024, 56% of the meetings took place in a face-to-face format.
RES 3.1. Sub-indicator 1: Number of registered economic operators	Disaggregation by: • Economic Operators Systems – EORI • REX – Results to be disaggregated by country	Total: 621 408 By system: • EORI: 607 077 • REX: 14 331 REX MS registrations per country in 2024: AT 129 BE 226 BG 66 CY 14 CZ 141 DE 1 093 DK 121 EE 36 ES 1 273 FI 71 FR 1 556 GR 226 HR 36 HU 86 IE 138 IT 1 538 LT 89 LU 17 LV 41 MT 3 NL 670	

		PL 797 PT 275 RO 56 SE 135 SI 46 SK 51 XI 3 Grand Total REX registration for EU countries: 8 933	
RES 3.1. Sub-indicator 2: Number of applications	• Central Customs Decision System (CDS) • REX • EBTI specific trader portal • EAEO • PoUS • eAFA • INF	Total: 191 990 By system: • CDS: 12 728 • REX: 15 092 • EBTI-STP: 9 655 • EAEO: 626 • PoUS: 131 311 proofs • EAFA: 340 • INF: 22 238	
RES 3.2. Sub-indicator 2: Contribution of new common components of the EES to improving the operational performance of national authorities	N.A.	68.75%	The value for 2024 is slightly below the 70% target set, but shows an increasing trend. 85.71 % of the reporting countries highlighted that the collaborative and training activities facilitated a more uniform/harmonised interpretation and implementation of EU law and policy in the field of customs.
RES 3.2. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to improving national authorities' operational performance	N.A.	68.75%	The value for 2024 is slightly below the 70% target set, but shows an increasing trendency. 85.71% of the reporting countries highlighted that the collaborative and training activities facilitated a more uniform/harmonised interpretation and implementation of EU law and policy in the field of customs.
RES 4. Sub-indicator 1: Contribution of new common components of the EES to innovation in the area of customs policy	N.A.	60.18%	The value for 2024 is 9 percentage point lower than the 70% target, and shows further decline compared to 2023 (60.57%).

RES 4. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to innovation in the area of customs policy	N.A.	63.39%	The value in 2024 shows a 7 percentage point increase compared to 2023 moving towards the set 70% target.

Table 6: Impact indicators (IMP)

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
IMP 1. 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 (customs)	N.A.	2023: EUR 478.4 million	Data collected on 15 March 2024. Due to the nature of the indicator, the figures can only be provided with a year delay when the amounts are stabilised.
IMP 1. Sub-indicator 2: Cases of fraud and irregularities detected involving duties (customs)	N.A.	2023: 5 118 cases	Data collected on 15 March 2024. Due to the nature of the indicator, the figures can only be provided with a year delay when the number of cases is stabilised (e.g., ongoing appeal and review procedures).
IMP 2. Sub-indicator 1: Seizures of goods and substances that present a threat to safety and security (customs)	Results to be disaggregated by: • Drugs • Cigarettes and tobacco • 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 (CITES).	• 592.8 tonnes of drugs • 3.7 billion pieces of cigarettes and tobacco • 2 949 pieces of firearms • 484 thousand pieces of ammunition • 211 060 pieces of explosives • 17.6 million pieces of detained counterfeit goods	Cigarettes: Quantities are counted in number of pieces (1 piece = 1 cigarette). One cigar is counted as one cigarette; one cigarillo is counted as one cigarette. For other forms of tobacco, 1 piece = 1 g.

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		• 52 855 infringements – risk for consumers • 2 964 CITES infringements	
IMP 3. Customs - Sub-indicator 1: Efficiency of customs and border management clearance, measures by: 1. 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. • [1] Under the following customs procedures: release for free circulation and special procedures (inward processing, temporary admission and end-use) 2. Percentage of the total number of export declarations under standard procedures electronically cleared within indicated timeframes.	Disaggregation at Member State level is possible.	95% of import declarations under normal procedures cleared within 1 hour. Export: n.a. data quality issue in ECS data used for this indicator	For imports the performance remains at the same high level (95%) compared to the previous year. Data quality issues affect the TAXUD ECS data used for the export processing time. The average processing time cannot be calculated.
IMP 3 Customs - Sub-indicator 2: Contribution to moving to a paper-free Customs Union, measured as:	1. Per type of situation (all declarations, for	1. Number of administrati	

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
1. Number of national customs administrations requiring additional documents to accompany the electronically lodged import declaration, per type of situation. 2. Share of administrations requesting additional documents accepting documents in electronic format.	control purposes, in other situations) 2. Per format of document (paper format only, paper and electronic format, by electronic means only)	ons per type of situation: • Only if declaration is selected for control: 17 • For all declarations, afterwards, but after release of goods: 3 • For all declarations, by initial submission of the declaration: 1 • Other situation: 5 2. Share of administrations per format of document: • Paper format and electronic data-processing techniques : 23 (72%)	

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		- Electronic data-processing techniques: 8 (25%) - Paper format: 1 (7%) (based on 27 MS + AL, KS, MK, RS, TR)	

Annex 5: European electronic systems for customs financed under the Customs programme in 2024[97]

	EES acronym	EES name
1.	AES	Automated Export System
2.	AEO MRA	Authorised Economic Operators - Mutual Recognition Agreement
3.	ARIS (Modeler Publisher)	Architecture of Integrated Information Systems
4.	ART2	Activity Reporting Tool 2
5.	CALISTO	Calisto
6.	CCN/CSI	Common Communications Network/Common Systems Interface
7.	CCN2	Common Communication Network 2
8.	CDS	Customs Decisions System
9.	CLASS	Classification Information System
10.	CN	Combined Nomenclature System
11.	COPIS	Counterfeiting and Piracy System
12.	CRS	Customs Reference Services
13.	CRMS	Customs Risk Management System
14.	CRMS2	Customs Risk Management System 2
15.	CS/MIS	Central Services/Management Information System
16.	CS/MIS2	Central Services/Management Information System 2
17.	CS/RD2	Central Services/Reference Data 2
18.	CSI Bridge	Communication System Interface - Bridge
19.	CTA	Conformance Testing Application
20.	CUP-MIS	Customs Union Performance – Management Information System
21.	DDS2-CM	Data Dissemination System 2 - Common Module
22.	DDS2-EBTI	Data Dissemination System 2 - European Binding Tariff Information
23.	DDS2-ECICS	Data Dissemination System 2 - European Customs Inventory
24.	DDS2-EOS	Data Dissemination System 2 - Economic Operators System
25.	DDS2-MRN	Data Dissemination System 2 - Movement Reference Number

---

[97] In line with Regulation 2021/444, the Commission shall publish and regularly update, for information purposes, an indicative list of the European electronic systems financed under the Programme.

26.	DDS2-RD	Data Dissemination System 2 - Reference Data
27.	DDS2-SEED	Data Dissemination System 2 - System for Exchange of Excise Data
28.	DDS2-Surveillance	Data Dissemination System 2 - Surveillance
29.	DDS2-Suspensions	Data Dissemination System 2 - Suspensions
30.	DDS2-TARIC	Data Dissemination System 2 -TARIC
31.	eAEO STP	Electronic Authorised Economic Operator - Specific Trader Portal
32.	EBTI3	European Binding Tariff Information
33.	EBTI-STP	European Binding Tariff Information - Specific Trader Portal
34.	ECICS2	European Customs Inventory of Chemical Substances
35.	ECS	Export Control System
36.	EOS	Economic Operator System
37.	EU CSW-CERTEX	EU Single Window - Certificates Exchange
38.	EU CSW-CVED	EU Single Window - Common Veterinary Entry Document
39.	EUCTP	EU Customs Trader Portal
40.	HTTP Bridge	Hyper Text Transfer Protocol Bridge
41.	ICG	Import of Cultural Goods
42.	ICS	Import Control System
43.	ICS2 CR	Import Control System Central Repository
44.	ICS2 STI and MON	Import Control System - Shared Trader Interface and Monitoring Tool
45.	ieCA	Information Exchange Conversion Application
46.	INF SP	UCC standardised exchange of information system for special procedures
47.	INF SP STP	UCC standardised exchange of information system for Special Procedures - Specific Trader Portal
48.	ITSM Portal	IT Service Management Portal
49.	NCTS	New Computerised Transit System
50.	NCTS P5	New Computerised Transit System Phase 5
51.	NCTS P6	New Computerised Transit System Phase 6
52.	PICS	Programme Information and Collaboration Space
53.	QUOTA2	System for Managing Tariff Quotas 2
54.	REX	Registered Exporters
55.	REX-STP	Registered Exporters - Specific Trader Portal
56.	SMS	Specimen Management System

57.	SPEED2	Single Portal for Entry or Exit of Data 2
58.	SSTA	Standard SPEED Test Application
59.	Surveillance3	Surveillance 3
60.	Surv-Recapp	Surveillance Reception Application
61.	Suspensions	Suspensions
62.	Synergia (SMT)	Service Management Tool
63.	TARIC3	Integrated Customs Tariff of the Community 3
64.	UCC CCI	Union Customs Code Centralised Clearance for Import
65.	UCC GUM	Union Customs Code Guarantee Management
66.	UM	User Management
67.	UUM&DS	Uniform User Management & Digital Signature
68.	UCC PoUS	Union Customs Code Proof of Union Status
69.	UCC PoUS STP	Union Customs Code Proof of Union Status – Specific Trader Portal