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on the interim evaluation of the Customs programme for cooperation in the field of customs for 2021-2027

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Glossary

Term or acronym	*Meaning or definition*
AI	Artificial Intelligence
ART	Activity Reporting Tool
AWP	Annual Work Programme
CBAM	Carbon Border Adjustment Mechanism
CCEI	Customs Control Equipment Instrument
CCI	Centralised Clearance for Import
CELBET	Customs Eastern and South-Eastern Land Border Expert Team
CEPOL	European Union Agency for Law Enforcement Training
CLEP	Common Learning and Events Programme
CRMS2	Customs Risk Management System
DG BUDG	Directorate-General for Budget
DG TAXUD	Directorate-General for Taxation and Customs Union
ECCG	Electronic Customs Coordination Group
EES	European Electronic Systems
ETCIT	Expert Team on Customs IT
EU CSW-CERTEX	EU Customs Single Window Certificate Exchange
EU SWE-C	EU Single Window Environment for Customs
GUM	Guarantee Management
ICG	Import of Cultural Goods
ICS2	Import Control System 2
IOSS	Import One Stop Shop
IT	Information Technology

LMS	Learning Management System
LTI	Learning Tools Interoperability
MASP-C	Multi-Annual Strategic Plan for Customs
MEF	Monitoring and Evaluation Framework
MFF	Multiannual Financial Framework
NCTS	New Computerised Transit System
NIS	National Import Systems
PICS	Programme Information and Collaboration Space
PoUS	Proof of Union Status
TRACES	Trade Control and Expert System
UCC	Union Customs Code
WCO	World Customs Organization

1. INTRODUCTION

Regulation (EU) 2021/444 of the European Parliament and of the Council established the European Union Customs Programme 2021-2027 ('the (Customs) programme') as a successor to the Customs 2020 Programme, providing a framework for cooperation in the customs field across Europe. With a budget of EUR 950 million for 2021 to 2027, the programme supports national customs administrations in working together as one to: (i) protect the EU's financial interests; (ii) ensure security and safety within the EU; and (iii) facilitate legitimate trade while combatting illegal activities. This interim evaluation has been undertaken roughly at the programme's mid-point, in accordance with Article 14(2) of Regulation (EU) 2021/444, and provides evidence-based insights into the programme's implementation and performance to date as well as lessons learned.

Purpose and scope of the evaluation

This interim evaluation aims to assess whether the Customs programme is on track to achieve its intended results, including the extent to which it is (i) supporting the preparation and uniform implementation of customs legislation and policy, (ii) enhancing cooperation among customs authorities and with partner competent authorities; (iii) improving administrative capacity building and operational performance of customs authorities; and (iv) promoting innovation in the area of customs policy. In line with the EU's Better Regulation guidelines, **the assessment is structured around the five key evaluation criteria, namely effectiveness, efficiency, coherence, EU added value and relevance**. In other words, the evaluation examines how effectively the Customs programme is meeting its objectives and delivering expected outcomes, how efficiently it uses financial and human resources to do so, how coherent it is with other policies and its own internal logic, what value it adds by being delivered at EU level, and how relevant the programme remains in light of current and future needs. By evaluating these aspects, the interim evaluation addresses whether the programme's initial expectations are being fulfilled and identifies any areas for improvement at mid-term.

The scope of the evaluation covers all activities implemented within the Customs programme between January 2021 and December 2024, including IT capacity-building measures, joint actions, training initiatives, and knowledge-sharing efforts funded by the programme. Within this framework, a number of customs IT systems, also referred to as European Electronic Systems (EES), are an explicit focus of this interim evaluation as they account overall for more than 90% of the programme funding and have been less extensively covered in evaluations of the programme's predecessors due to data availability constraints. The present interim evaluation examines the extent to which the funding provided by the programme has contributed to its intended objectives of supporting the customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, ensuring security and safety within the Union, and to protect the Union from unfair and illegal trade, and facilitating legitimate business activity.

Methodology of the evaluation

This interim evaluation is based on a combination of qualitative and quantitative data, including stakeholder consultations, survey results, monitoring indicators, case studies and desk research. The general public was also able to provide feedback via a call for evidence[1]. The interim evaluation is based primarily on an external support study carried out over a 12-month period by a consortium led by Economisti Associati[2]. In order to devise a suitable approach to the evaluation, some critical elements had to be accounted for at the outset of the exercise, including: (i) the gradual evolution of the programme, whereby its key types of activities have remained broadly stable while developing and improving over time; (ii) the budgetary split, whereby the vast majority of programme resources are devoted to EES in the field of customs; (iii) the fact that collaborative activities and human capacity-building actions have already been extensively evaluated; (iv) the difficulties faced by previous evaluations, particularly in measuring the costs and benefits of the EES, and dealing with 'consultation fatigue' among core stakeholders; and (v) the recent launch of the Monitoring and Evaluation Framework (MEF), which provides a more solid base of monitoring data than was available for past evaluations. **This led to a methodological approach centred on case studies to focus the analysis on the systems and enablers most material to spending and performance in this programming period**. Of the five case studies investigated in depth as part of this interim evaluation, four focus on specific EES, including the EU's new Import Control System (ICS2), the system developed for Proof of Union Status (PoUS), the new EU Centralised Clearance for Import (EU CCI), and the digitalisation of new controls on the Import of Cultural Goods (ICG), while the fifth non-EES case study was on the Learning Management System (LMS). The selection of the case studies aimed to ensure coverage of different points of the customs process (pre-arrival risk, status determination, import clearance, non-UCC enforcement) and the enabling capacity-building layer. They also vary in maturity, expenditure intensity and system architecture[3]. The mix was expected to yield complementary insights into the benefits and shortcomings of the Customs programme, thereby addressing previous evidence gaps as concerns the cost-effectiveness of the supported EES.

[1] See https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14231-Interim-Evaluation-of-the-CUSTOMS-2021-2027-programme_en.
[2] Study supporting the interim evaluation of the Customs programme (2021-2027) – final report.
[3] See Annex II for further details.

2. WHAT WAS THE EXPECTED OUTCOME OF THE INTERVENTION?

2.1. Description of the intervention and its objectives

Problems the Customs programme was intended to solve

The Customs programme 2021-2027 was conceived to tackle a set of persistent and emerging pressures on the EU customs union that were set out in detail in the programme's impact assessment report[4]. Rising trade volumes, new security threats and transnational crime, rapid digitalisation and new business models (notably e-commerce), as well as constrained financial and human resources have all increased the pressure to improve the performance of the customs union and expand the scope of the tasks to be performed by customs administrations. This has led to the functioning of the customs union being hampered by the twin problems of insufficient uniformity and efficiency. The drivers of these two interconnected problems were identified as the **uneven capacity of customs administrations, inconsistencies in interpreting and implementing EU legislation, including Union Customs Code (UCC)[5] rules, and obstacles to cooperation between customs authorities and other stakeholders**.

Firstly, there is a foundational need to tackle the twin problems facing the customs union by **completing the digital transformation mandated by the UCC** and steered through the UCC work programme, and which provides that all exchanges of information between customs authorities and between economic operators and customs authorities are to be made electronic. Delivering this in practice relies on a portfolio of 17 core electronic systems (14 trans-European systems developed centrally with Member States and three strictly national systems), complemented by other customs IT components. Progressively replacing legacy and paper processes with interoperable EU-wide systems, such as ICS2 and EU CCI, is essential to make the customs union function 'as one' and more efficiently. Given these systems' complexity and their 24/7 operational requirements, they need substantial, predictable funding from 2021 to 2027, with the impact assessment report estimating that EUR 855.5 million is needed just to run existing systems and complete those already required by law.

Secondly, there is a closely-linked need to **strengthen EU-wide risk management and supply-chain security**. The original Import Control System (ICS), introduced after 9/11, had structural weaknesses. This prompted the move to ICS2, which enabled richer pre-loading and pre-arrival data to be collected, as well as earlier, more consistent targeting across all modes. This shift from fragmented, nationally driven profiling to a common, data-rich approach was considered necessary to address both security and trade facilitation imperatives at scale.

[4] SWD(2018) 321.

[5] Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

Thirdly, there is a need to **cope with expanding customs responsibilities amid resource constraints**. Customs administrations now enforce more than 60 non-customs legal acts at the border (health, environment, product compliance, dual-use items, etc.), while processing hundreds of millions of declarations each year. These tasks increasingly demand a framework for collaboration, interoperable data, cross-agency connectivity and skilled staff. The customs administrations themselves have emphasised the need for reinforced EU risk management, cooperation with partner authorities and support to carry out these broadened tasks despite reduced budgets and staffing.

Inputs into the Customs programme

To tackle these needs, the programme provides the following key inputs: **financial resources** amounting to EUR 950 million and **human resources** both at EU and national level; and two key planning tools, including the **Multi-Annual Strategic Plan for Customs (MASP-C)** and the **multiannual work programmes**.

The **budget** for the programme is EUR 950 million over the current seven-year Multiannual Financial Framework (MFF).

Table 1: Customs programme budget 2021 - 2027 (EUR million)

	2021	2022	2023	2024	2025	2026	2027	Total
Financial allocation	125.5	130.5	125.1	135.7	138.4	141.2	144.3	940.8

Source: DG BUDG[6]

The human resource inputs are those of DG TAXUD (one of the smaller Directorates-General of the Commission with 450 officials across both tax and customs) and the staff of the Member States' customs authorities (ministries and border officials, including well over 100 000 front-line customs officers alone).

The Commission is assisted by a programme committee made up of representatives of the Member States. The committee is consulted on the multiannual work programmes for the programme and on the Customs Control Equipment Instrument (CCEI), a new instrument under the current MFF's Integrated Border Management Fund. The Customs programme complements the CCEI through collaborative actions that: (i) support the purchase of equipment (e.g. sharing the latest technological developments, standards, security aspects and potential joint procurement); and (ii) make optimal use of the purchased equipment (e.g. sharing know-how and good practices, training on various aspects, etc.).

Key planning inputs supporting the activities are the multiannual work programmes and the MASP-C.

[6] See: https://commission.europa.eu/strategy-and-policy/eu-budget/performance-and-reporting/programme-performance-statements/customs-performance_en.

The MASP-C is a project management tool that has been revised three times since the first stand-alone MASP-C was adopted in 2019. It is an operational tool that sets out what customs IT systems must be built or upgraded, by whom and by when (including those needed for the implementation of the UCC), and it draws on the advice of two expert groups, namely the Customs Policy Group and the Electronic Customs Coordination Group. The Trade Contact Group, which represents stakeholders other than national authorities, is also consulted. The MASP-C closely tracks progress in implementing the systems needed for the UCC.

Activities and intended outputs of the Customs programme

The programme's inputs support a range of activities, including: (i) the development and maintenance of the EES (i.e. the IT systems that enable seamless and secure information exchange to take place between Member States), which represents the programme's first building block; and (ii) training and human competency building (such as seminars, workshops and project groups for customs officials).

The lion's share of the budget (~95%) goes to **IT capacity-building activities**, i.e. developing, operating (including carrying out any necessary maintenance and upgrades) and performing quality checks on the common components of the EES. Priority is given to electronic systems that are necessary for implementing the customs union and for customs authorities to carry out their tasks. The overall output of the funding for IT capacity-building under the programme is designed to produce a seamless and secure electronic environment for digital exchange and storage across customs authorities and with economic operators, as well as sound risk management.

Collaboration and human competency activities represent the second building block of the Customs programme. Collaboration is designed to strengthen national customs administrations' operational capability and performance. The activities include project-based collaboration, training activities, programme groups, seminars and workshops, working visits etc., as well as expert teams. Expert teams were introduced under the Customs 2020 programme (2014-2020). They are led by a Member State and include a variable number of participating Member States that have an interest in the subject, with the objective being to pool expertise to perform tasks in specific domains or to carry out operational activities. Training is conducted through the Customs and Tax EU Learning Portal, known as the LMS. The LMS promotes training courses and webinars that customs programme officials have designed and organised. E-learning courses are developed by the EU training team with the involvement of customs experts (either in-house experts in DG TAXUD or customs officials in the participating countries) for the content creation. An external contractor does the technical design and development. The Common Learning and Events Programme (CLEP) consists of training courses run by national administrations, generally in person rather than online. They are announced and organised via the portal. Participants are registered, selected and validated via the portal.

There are also **support activities**, including innovation activities, which are defined in the Programme Regulation as being, in particular, proof-of-concepts, pilot projects, prototyping initiatives, smart data mining and collaboration among systems, jointly developed communication actions and studies.

Expected results and impacts of the Customs programme

By building on these outputs, the programme is expected to achieve several result-level outcomes that are aligned with its four specific objectives.

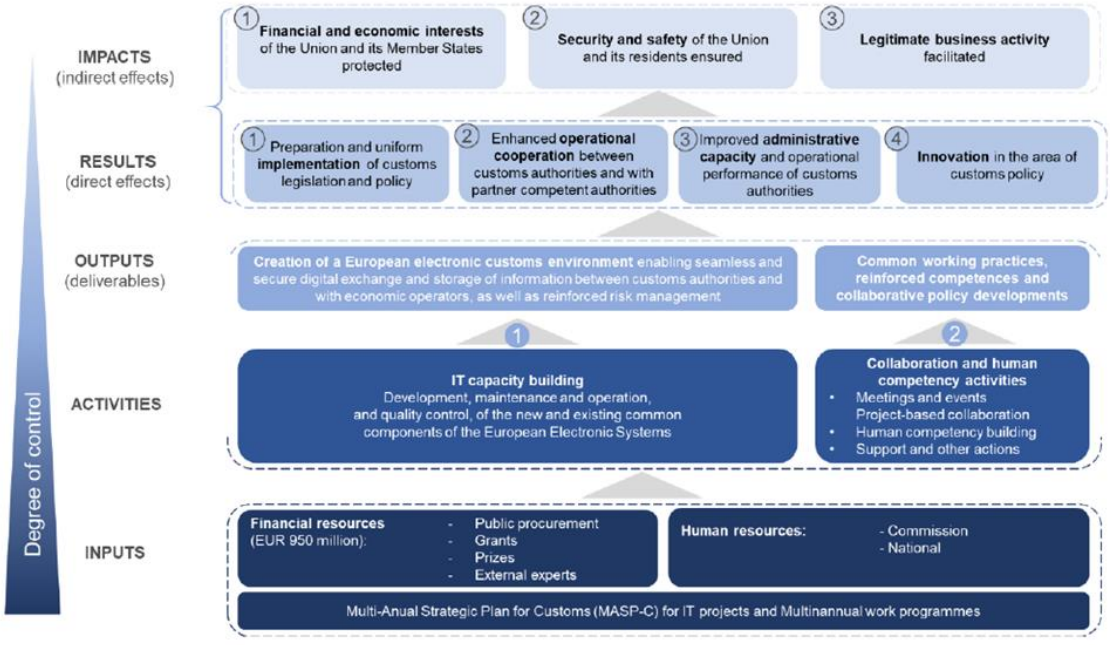
The programme's **specific objectives / expected results** are intended to support:

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

If these specific results materialise as planned, they will contribute directly to helping the customs union and the customs authorities to work together and act as one to achieve the **general objectives / expected impacts** of the programme, which are to:

- protect the financial and economic interests of the EU and its Member States;
- ensure the security and safety of the public in the EU;
- protect the EU from unfair and illegal trade, while supporting legitimate business activity.

Figure 1: Intervention logic for the Customs programme



Source: MEF for the Customs Programme (2021-2027), SWD(2023) 24 final

2.2. Point(s) of comparison

The Customs programme has undergone seven iterations, with EU funding for customs cooperation dating back to 1991. Over time, the programme has evolved gradually, with a focus on deepening cooperation rather than introducing radical changes. As a result, the impact of EU funding can take years to materialise, making it difficult to distinguish between the outcomes of different funding periods.

Despite the evolving challenges, the core objectives of the 2021-2027 programme remain similar to those of its predecessors. By identifying areas of strength, value and improvement through an assessment of five key criteria, successive evaluations have aimed to improve understanding of the programme's performance. These evaluations have informed evidence-based adjustments to the programme, including its activities and monitoring systems. However, the programme's impact is often intertwined with the broader regulatory and policy environment, making it challenging to isolate its specific contributions.

Given these complexities, a direct comparison between programming periods is not straightforward. Nevertheless, a useful approach is to compare the current period (2021-2027) with its predecessor, the Customs 2020 programme[7]. The interim evaluation addresses the following three key questions to identify appropriate points of comparison:

1. What was the state of affairs prior to the 2021-2027 programme?
2. What developments were anticipated?
3. What are the key comparative elements that can be used to evaluate the programme's progress?

The situation before the Customs programme 2021-2027

At the close of the Customs 2020 programme (2014-2020), the EU customs union operated on a largely harmonised legal basis, the UCC, but still relied on the programme to deliver the trans-European IT backbone and the cooperation structures needed for uniform application in practice. The Customs 2020 programme had a committed budget of EUR 531.7 million, of which approximately 87% financed European Information Systems, 11% joint actions (including expert teams) and 2% training activities. The final evaluation underlined that Customs 2020 programme had been indispensable to implementing the UCC IT work programme (17 projects), with nine UCC IT projects released during 2014-2020 and the remainder planned for the subsequent period of 2021-2027. Operationally, joint actions (project groups, working visits, monitoring) and the introduction of expert teams deepened practical cooperation and knowledge sharing

[7] Regulation (EU) No 1294/2013 of the European Parliament and of the Council establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC.

across customs administrations. Countries without specific expertise or training programmes benefited particularly from these activities. The Customs 2020 programme thus made it more cost-effective to implement customs law uniformly.

Overall, the final evaluation[8] **found that Customs 2020 programme was broadly effective and efficient in achieving its core objectives of modernising the customs union and fostering cooperation between customs administrations**. The evaluation also confirmed that the Customs 2020 programme was coherent with other EU policies, although there was scope for it to complement border and security funds to a greater degree. As a point of continuity, the Customs 2020 programme, like its predecessor, provided strong EU added value through economies of scale in IT and uniform implementation (instead of 27 national developments being implemented in parallel). The Customs 2020 programme was also considered to match administrations' needs and proved adaptable to unforeseen developments (i.e. the COVID-19 pandemic and Brexit), confirming its continued relevance at the close of the period.

Expected developments under the Customs programme 2021-2027

The impact assessment for the Customs 2021-2027 programme[9] set out the expected trajectory for the successor programme to Customs 2020 programme. It put forward a programme of EUR 950 million that was designed primarily to complete the UCC digital transformation to make customs fully electronic and interoperable by the end of 2025. The impact assessment stressed that EUR 855.5 million would be needed between 2021 and 2027 just to run existing systems and develop/deploy those already mandated by adopted legislation. Most notably, **the introduction of ICS2 to address earlier security gaps is a major development that dominates the programme's workload and cost profile**.

It was understood that the current programme would have to address not only the delivery of the UCC core requirements, but also **the rise of e-commerce (in particular, low-value and small parcel consignments), which had created significant issues for customs under the Customs 2020 programme**. Existing risk management systems were struggling to cope with the sheer volume and speed of digital trade flows. Furthermore, the quality of information for small shipments, (specifically descriptions of goods) was often poor, which hindered effective targeting and enforcement. The expansion of non-financial control obligations during the previous programme, which was often linked to sectoral legislation (product safety, environmental standards, public health and intellectual property rights), placed considerable demands on customs authorities. Under the Customs 2020 programme, work on the EU Single Window Environment for Customs (EU SWE-C) began but was expected to (and has) continued under the successor programme. The EU SWE-C underwent a major upgrade in 2025 with the interconnection of different non-customs domains, of which one (ICG) is a DG TAXUD system.

[8] SWD(2022) 363 final.
[9] SWD(2018) 321 final.

Alongside IT, **the impact assessment anticipated scaling administrative capacity-building and cooperation mechanisms (including expert teams) to address differences in capacity, expand cross-agency connectivity (customs cooperation with partner competent authorities), and mainstream innovation (data analytics, AI, interoperability)**. The impact assessment noted the programme's EU added value in economies of scale and interoperability by design, highlighting evidence that every euro invested at EU level in common IT systems saves Member States around EUR 5 at national level through avoided duplication and faster harmonisation.

In parallel, the impact assessment flagged a more centralised operational delivery based on the creation of an EU customs agency as a possible longer-term development. The Customs programme 2021-2027 was explicitly described as **a transitional programme focused on completing UCC systems**, thereby laying the groundwork for a bigger structural shift towards deeper customs integration.

It is also worth noting that a **new complementary financial instrument providing financing for customs control equipment** was expected under the 2021-2027 financial framework. Its aim was to address persistent control capacity gaps and uneven availability of customs control equipment, but it required a new funding instrument.

Comparison between the Customs 2020 programme and the Customs programme 2021-2027

Compared with the 2020 Customs programme (Decision No 1382/2013/EU), the Customs programme for the period 2021-2027, established by Regulation (EU) 2021/444, has a familiar structure and supports similar activities, even if some of the terminology has changed[10].

Similarly, the objectives are not new either. However, the framing of the objectives is different under the Customs programme 2021-2027. Article 3 of the Programme Regulation refers explicitly to customs authorities acting as one and facilitating legitimate trade as part of the general objectives. Innovation in customs policy was added to the specific objectives, while a more nuanced reference to supporting the uniform implementation of policy was introduced. The Customs programme 2021-2027 is also more explicit than its predecessor about integrating the programme goals with generally applicable EU objectives[11].

The 2021-2027 programme has a significantly higher budget than its predecessor (almost double). This increase is due mainly to the fact that while the Customs 2020

[10] For example, IT systems were referred to as 'EIS' but are now 'EES'. The term 'joint actions' is no longer used under the Customs programme 2021-2027.

[11] For instance, recital 3 of Regulation (EU) 2021/444 states that the programme should contribute to the digital and green economy, while Article 3(b) includes the objective to support environmental and health protection. This represents a broader strategic scope than Regulation (EU) No 1294/2013, which focused more narrowly on customs cooperation and IT support.

programme supported collaborative development and preparatory work for the UCC systems, the Customs programme 2021-2027 focuses more on the final operationalisation and long-term maintenance of the EU customs system architecture. This includes the ambitious and complex implementation of the new ICS2, which is the single biggest reason why the budget has increased.

Table 2: Overview of key aspects

Aspect	Customs 2020 (2014-2020)	Customs 2021-2027
Legal Basis	Regulation (EU) No 1294/2013	Regulation (EU) 2021/444
Objectives	'The general objective of the Programme shall be to support the functioning and modernisation of the customs union in order to strengthen the internal market by means of cooperation between participating countries, their customs authorities and their officials. The specific objectives shall be to support customs authorities in protecting the financial and economic interests of the Union and of the Member States, including the fight against fraud and the protection of intellectual property rights, to increase safety and security, to protect citizens and the environment, to improve the administrative capacity of the customs authorities and to strengthen the competitiveness of European businesses.' (Article 5)	'The general objective of the Programme is to support the customs union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity. The specific objectives of the Programme are to support: • the preparation and uniform implementation of customs legislation and policy; • customs cooperation; • administrative and IT capacity building, including human competency and training, as well as the development and operation of European electronic systems; • innovation in the area of customs policy.' (Article 3) Note that the stronger focus on innovation (the last specific objective), is completely new.
Budget	~EUR 522 million	~EUR 950 million
Policy context	Pre-Brexit, less focus on e-commerce and digitalisation, adoption of Union Customs Code (2013) for application from 2016 onwards	Post-Brexit, post-COVID, explicit references to green/digital priorities, ongoing work to develop and implement the Customs Action Plan and to make progress on possible customs reform to tackle e-commerce and take forward plans for centralisation.
Delivery	Annual work programme	Multiannual work programmes

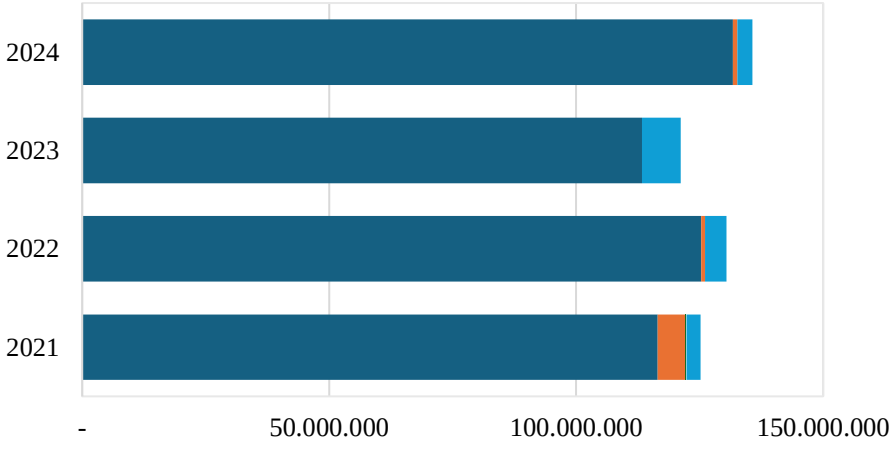
Source: External support study.

3. HOW HAS THE SITUATION EVOLVED OVER THE EVALUATION PERIOD?

Current state of play

Since its launch, the Customs programme has concentrated spending on the European Electronic Systems for customs (EES). From 2021 to 2024, total commitments amounted to EUR 512.53 million, of which about EUR 486.93 million (~95%) was for the EES, underscoring its pivotal role in the programme's objectives. The budget for collaborative activities, including expert teams, was markedly lower, with a total of approximately EUR 7.25 million (~1.4%) over the same period. It declined sharply in 2022 and fell to zero in 2023, which was due to the fact that – as from 2021 – grants have been multiannual (covering on average 2-3 years). Subsequently, the budget for collaborative activities increased modestly in 2024. However, these data cover committed expenditure, and actual expenditure may not occur in the year the commitment was made. Other service contracts received a more consistent allocation of around EUR 18.15 million in total (~3.5%). Meanwhile, the budget for external experts is minimal at only EUR 0.20 million (~0.04%). Overall, the data reflect the programme's design and legal basis, prioritising EU-level IT capacity investments to develop and operate the customs digital landscape, while keeping a smaller, targeted envelope for collaborative actions and supporting services each year.

Figure 2: Customs programme budget per type of funding



	2021	2022	2023	2024
European Electronic Systems	116.533.046	125.321.558	113.352.772	131.717.597,38
Collaboration activities (incl. expert teams)	5.600.000	749.998		900.000,00
External experts	200.000			
Other service contracts	2.884.091	4.372.444	7.800.531	3.096.402,62

Source: Customs Programme Annual Progress Reports for 2021-2024

European Electronic Systems (EES)

Developing and operating the EES is a core focus of the Customs programme. The programme supports more than 60 interconnected digital customs systems that facilitate import/export processes and information exchange across the EU. The systems vary widely in their remit, from systems which provide the crucial communication infrastructure or disseminate information for compliance with customs rules to systems that provide for the completion of customs processes or, enable exchanges between customs and non-customs authorities to facilitate trade (as in the case of the EU SWE-C, which was implemented during this programming period). Broadly speaking, they can be broken down into the following different categories, based on their purpose.

- **Data dissemination systems** that disseminate requisite information for customs purposes, such as the Combined Nomenclature System, which provides a standardised classification of goods that is disseminated to traders and customs authorities to ensure consistent tariff application and statistical reporting across the EU.
- **Systems for gathering information/analysis,** such as the EU's Counterfeiting and Piracy System, which is used to track and analyse information related to counterfeit and piracy activities.
- **Systems interfacing directly with traders,** including the Import Control System - Shared Trader Interface, which is a trader-facing component of ICS2. This tool provides the single access point for traders to enter their data in ICS2.
- **Systems for managing transactions,** such as the Automated Export System a Europe-wide system that supports the smooth export of goods out of the EU. It enables export and exit formalities to be digitalised and modernised, as required by the UCC. Another example is the EU CCI, which helps the customs authorities of several Member States that are acting as one customs authority (with joint responsibility for risk management, controls, clearance of goods and collection of duties and taxes) to manage import transactions. ICS2 is another system that has been set up to help Member State customs authorities manage data sharing and collaborate on risk management.
- **Other** / miscellaneous systems, covering an array of systems that do not fall into the above categories. One example is the Programme Information and Collaboration Space (PICS), which provides an online collaboration platform for tax and customs professionals working in national administrations across Europe.

The output indicators for the EES, as specified in the Monitoring and Evaluation Framework (MEF, are on a broadly positive trajectory.

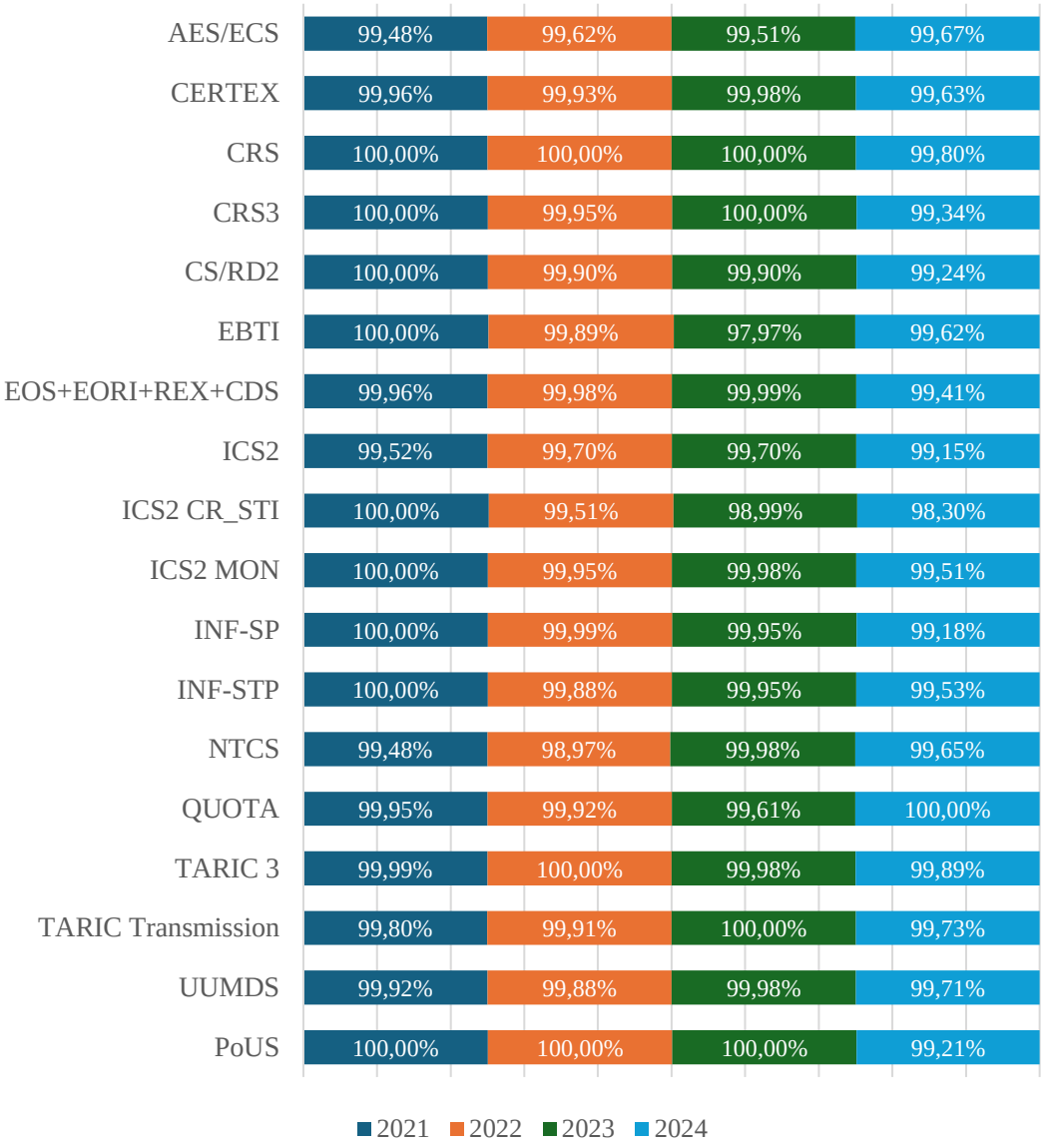
In terms of development (output indicator 1.1), there were 6 IT projects in the initiating phase in 2021, 4 in 2022, 6 in 2023 and 2 in 2024. As regards projects in the execution phase, there were 22 IT projects at this stage in 2021, 16 in 2022, 22 in 2023 and 17 in 2024. From 2022 to 2024, all project costs were in line with planned budgets,

achieving a 100% match. As required by the MASP-C, the proportion of projects with 'green' status went from 69% in 2022 to 100% in 2023 and remained high at 92% in 2024.

With respect to delivery of the common components of the EES (output indicator 1.2), the Customs programme delivered key releases to production in both 2023 and 2024. In 2023, the CBAM transitional IT system was released as required by Regulation (EU) 2023/956, while in 2024, PoUS (phase 1), ICS2 (release 3, step 1), the central component of the GUM System and CCI (phase 1) were released. For both new and upgraded components in 2023 and 2024, 100% timeliness (share delivered per MASP-C) was achieved, while **the UCC completion rate progressed from 87% (2022) to 91.45% (2023) and 93.84% (2024)**. Nine UCC projects are fully operational and five more have completed common-component development and have been deployed at national level.

One of the key measures of the **reliability of the EES (output indicator 1.3)** is the availability of the EES (indicator 1.3.3, which measures customs systems critical for the functioning of the internal market). **The average availability has remained steady** at 99.85% in 2021, 99.80% in 2022, 99.86% in 2023 and 99.49% in 2024. In 2024, the availability decreased by almost 0.4 percentage points and fell below the aggregate target of 99.65%. The 2024 annual progress report explains that in 2024, the significantly increased data volume due to UCC-related system deployment (including the ICS2, the Central Electronic System of Payment Information and e-commerce data in the Surveillance system) posed a challenge to the availability of the central common communication network, but that this challenge was successfully overcome. The figure below presents the detailed availability for key systems.

Figure 3: Availability of the EES from 2021 to 2024



Source: Customs programme Annual Progress Reports for 2021-2024

When assessing the **reliability of IT support services (output indicator 1.4)**, the annual progress reports show that user satisfaction with the services provided (measured on a 0-5 scale) increased by 0.02 points from 4.16 in 2022 to 4.18 in 2023 and decreased by 0.07 points in 2024 to 4.09. The target value is 4, meaning this indicator is on track.

In addition to the MEF output indicators, the following are also several key examples of the most significant ways in which the IT capacity-building activities have supported and helped to achieve the EU's customs legislation and policy priorities.

- **Support to e-commerce:** the programme contributed to the project group addressing the import and export formalities of low-value consignments, and to the High-level Seminar on E-commerce organised under the Slovenian Presidency.

- **Addressing the challenges created as a consequence of Russia's aggression against Ukraine**: the signing of the EU-Ukraine agreement in September 2022 made it possible for Ukraine to be fully integrated as a beneficiary of the Customs programme. This enabled Ukraine to be connected to crucial EU IT customs systems to facilitate trade flows and consolidate its pre-accession strategy (i.e. gaining access to the common secure customs network, which is necessary for Ukraine to apply the New Computerised Transit System (NCTS)). In 2023, the programme helped develop Ukraine's customs decision system at national level, as part of its integration into the EU. In 2024, the programme provided a platform for establishing customs control and risk assessment guidance to underpin a common EU-wide approach to implementing the common risk criteria for export/exit and managing circumvention risks. In addition, Ukraine implemented NCTS phase 5 (in April 2024), as well as electronic customs systems for customs clearance and controls, guarantees and risk management.
- **Customs risk management:** in 2022, work under the programme continued to support the design and development of the ICS2 system and the deployment of the new CRMS2, which led to major improvements in the sharing of risk information and in communication between Member States' experts dealing with risks and risk management. Discussions with DG TAXUD confirmed that CRMS2 had contributed significantly to crisis management, both in terms of sanctions and risks related to human health, through facilitating connections and targeted exchanges of information between Member States.

Collaborative actions (including expert teams)

Alongside developing and maintaining the EES, the Customs programme supported extensive collaborative actions to help administrations apply EU law uniformly and turn new IT and policy changes into day-to-day practice. The collaborative actions include a wide variety of activities that fall into the following main categories:

- **project-based structured collaboration**, which includes:
  - **project groups**, typically consisting of representatives from a limited number of countries, working together for a specified period to achieve a defined objective with clear outputs/results (such as coordination or benchmarking);
  - **expert teams**, which are structured, long-running forms of (either temporary or permanent) cooperation that pool expertise from national customs authorities to carry out tasks in specific domains or to perform operational activities, and that (unlike project groups) are funded via dedicated multiannual grants under the Customs programme in recognition of the more intense effort required;
- **meetings** and other ad hoc events, such as **seminars, workshops** and **working visits;**

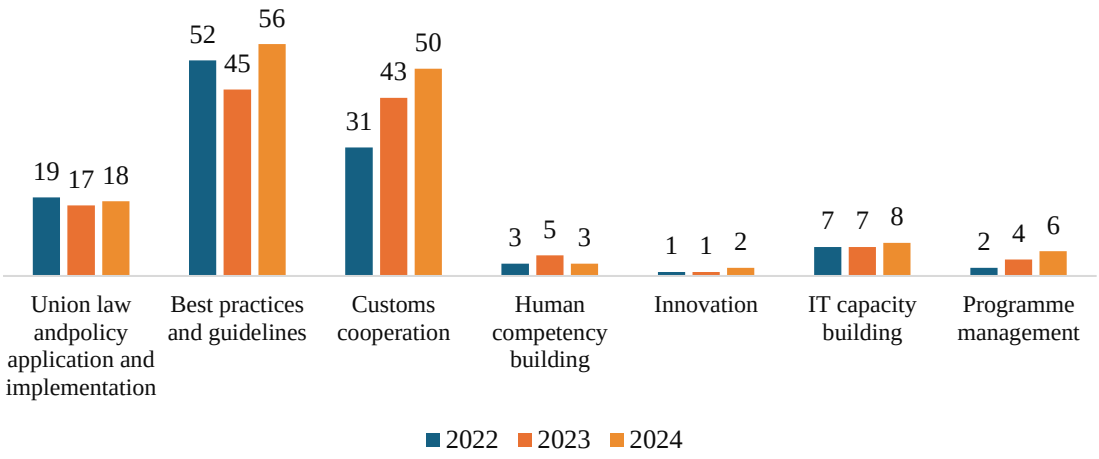
- **training activities hosted within collaboration strands,** specifically CLEP and IT training sessions embedded in programme groups, seminars and workshops to align skills with the guidance being developed;

- **programme groups** used for ongoing policy preparation and harmonisation (e.g. the Electronic Customs Coordination Group).

The number of collaborative actions organised (output indicator 2.1.1-2) ramped up from a transition baseline in 2021 to a steady hybrid rhythm. In 2021, most of the joint-action activity was part of the old Customs 2020 framework, while the new programme had three general collaborative actions that were active in December. As a result, 2021 is not directly comparable with later years of the implementation period. However, from 2022 onwards, collaboration stabilised. In 2022, there were 63 collaborative actions, including 324 meetings (95 physical, 222 online, 7 hybrid) and 5 959 participants across all Member States and participating countries. In 2023, there were 77 actions, 280 meetings (128 physical, 137 online, 15 hybrid) and 5 646 participants. In 2024, there were 85 actions, 307 meetings (156 physical, 133 online, 18 hybrid) with 5 868 participants. Improvements made to PICS supported this 'mixed' environment, which combines in-person and virtual formats.

The actions covered mainly best practices and guidelines, followed by customs cooperation, which is illustrated by the figure below on output indicator 2.1, sub-indicator 1, with one collaborative action contributing to multiple areas.

Figure 4: Number of collaborative actions organised by topic (including expert teams), 2022-2024



Source: Customs programme Annual Progress Reports for 2022-2024

Beyond volumes, the outputs from collaborative actions (output indicator 2.1.3) increased sharply over the course of evaluation period. Action managers reported 724 working practices, guidelines and recommendations in 2022, 1 801 in 2023 and 3 040 in 2024. These figures reflect a broad interpretation whereby each individual practice within a document (and orally exchanged recommendations) counts as an output, and they cannot be easily split into 'Union law' and 'other topics', given the technical breadth. **Satisfaction**

with activities (output indicator 2.1.4) remained high across the period, scoring 83.9% in 2022, 84.1% in 2023 and 83.7% in 2024, which is well above the MEF's 70% target. Participants most often cited relevance to their daily work, good organisation and useful outputs as reasons for their high level of satisfaction.

Expert teams, which were first introduced under Customs 2020, are led by a Member State and include a variable number of participating Member States that have an interest in the subject. **As of July 2024, there were four live expert teams**:

- the expert team on new approaches to developing and operating customs IT systems (ETCIT III), which is the fourth phase of the first expert team to be set up under Customs 2020;
- the expert team for pooling expertise to resolve complex cases of divergent tariff classification (BTI II);
- the expert team for pooling and sharing specific analytical expertise of Customs Laboratories at Union level (CLET III);
- the Customs Eastern and South-Eastern Land Border Expert Team (CELBET 3), which was replaced with the European Union Customs Alliance for Borders Expert Team (EUCABET) in 2025.

Capacity building

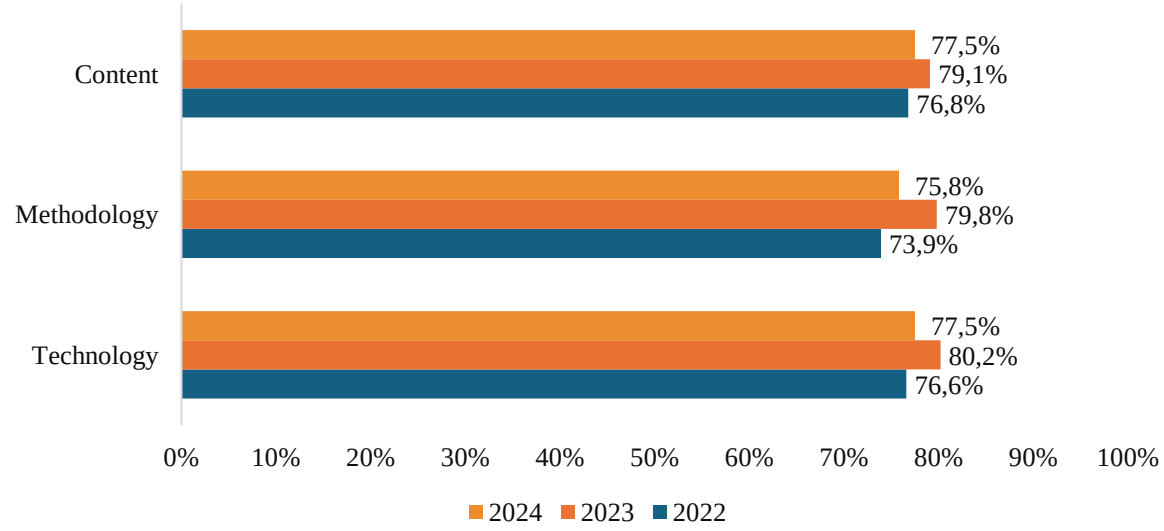
The Customs programme's capacity-building strand is delivered mainly through the Customs and Tax EU Learning Portal, known as the LMS. There are two formal training formats, i.e. IT training workshops and CLEP, which serve distinct purposes. IT training workshops are short, technical sessions, often virtual or hybrid, that focus on the operation and security of the EES and networks (e.g. ICS2). They equip officials to work with newly released functionalities and central services. CLEP are face-to-face, hands-on operational courses hosted by Member States, covering practical border-control techniques such as car/truck searches, x-ray scanner use, radiation detection and sniffer-dog work. In 2023, 448 participants attended IT workshops and 13 CLEP events were organised under the programme, while in 2024, there were 247 IT training attendances and 16 CLEP events. The LMS itself has continued to gain users. There were over 6 000 active and registered users in 2024, and co-sharing arrangements with the World Customs Organization (WCO) have broadened access and avoided duplication of available learning material.

EU learning modules have been used to a greater degree by participating countries (output indicator 2.2.1) as new systems have been rolled out. In 2023, 718 modules were used – up from 496 modules in 2022 – as new courses were introduced. The figure edged up further to 776 modules in 2024, with the smaller increment linked to a change of content contractor that year. In 2023, courses accompanying ICS2 and Single Window building blocks were added, while in 2024, new content covered, among others, ICS2 (road/rail/maritime and inland waterways), TARIC consultation, GUM and PoUS modules for officials and economic operators. Data on participation totals (output indicator 2.2.2)

reflect both direct completions and national redistributions of downloaded courses. After a methodological reset in 2022 (counting only EU portal data plus CLEP/IT workshop attendance from the Activity Reporting Tool), 472 770 professionals (20 746 customs officials; 452 006 others) were trained under the programme that year. In 2023, the registered number of professionals trained was 279 338 (248 527 customs officials; 30 811 others) and in 2024, the number increased to 547 490 (525 540 customs officials; 21 950 others).

Quality scores for e-learning (output indicator 2.2.3) remained above target (75%) throughout the evaluation period. The score was 75.3% in 2022, 80.1% in 2023, and 76.6% in 2024[12]. The 2023 peak coincided with highly rated courses linked to new obligations (e.g. CBAM transitional registry), while the slight dip in 2024 reflects ageing UCC-law content. Sub-scores for content, methodology and technology consistently ranged between the mid-70s and the low-80s.

Figure 5: Quality of e-learning courses by aspect



Source: Customs programme Annual Progress Reports for 2022-2024

[12] Participants rate relevance and whether the course met their expectations.

4. EVALUATION FINDINGS

This chapter assesses the impact of the Customs programme 2021-2027 against the criteria of effectiveness, efficiency, coherence, EU added value and relevance. The assessment is guided by 13 specific evaluation questions (see Annex III for the evaluation matrix and answers to the evaluation questions), which in turn are presented under three headings.

1. To what extent was the intervention successful and why? (effectiveness, efficiency and coherence).

2. How did the EU intervention make a difference? (EU added value).

3. Is the intervention still relevant as it stands? (relevance).

4.1. To what extent was the intervention successful and why?

Effectiveness

The effectiveness assessment is organised around the programme's main delivery pillars, including the EES), collaborative and human competency activities, and innovation, which is treated as a cross-cutting driver that operates through pilots and proofs-of-concept and is embedded in the other two pillars. Overall, this interim evaluation assesses how these aspects contribute to the programme's general and specific objectives (a description of these is provided in Section 2.1 'Description of the intervention and its objectives').

Effectiveness of the EES

The evaluation confirms that the IT capacity-building activities of the Customs programme provide stakeholders with clear benefits. Some of the benefits are still emerging and will take more time to materialise fully, given the different stages of deployment and implementation of the systems, as well as the delays and challenges reported. Findings from the case studies confirm that the systems in place are solid foundations, which are already contributing (in the case of ICS2 and PoUS) or are expected to contribute (in the case of ICG and EU CCI) to the achievement of the programme's intended results. EU CCI has already helped Member States to develop their NIS, thereby fostering shared knowledge, harmonisation and standardisation at EU level. Thus, there is no need for each Member State to create their own specifications for upgrading their NIS and reducing costs and inefficiencies. However, the full benefits of EU CCI will materialise once the system becomes fully operational.

Individual digital systems or clusters of systems are helping to varying degrees to support the Customs programme's four specific objectives. As indicated above, the four systems examined in the case studies contribute to one or more of the specific

objectives. In the first years of programme implementation, support for the coherent implementation of EU law and policy (specific objective 1) and for cooperation (specific objective 2) have been more effective and visible than support for IT capacity building (specific objective 3) and innovation (specific objective 4).

While most of the digital systems assessed contribute to supporting the programme objectives individually, the ICG (which contributes to specific objectives 2 and 3) is an example of a cluster. The ICG has been integrated from the go-live date of 28 June 2025 with EU CSW-CERTEX (EU Customs Single Window Certificate Exchange System)[13]. EU CSW-CERTEX ensures interoperability between customs and non-customs domains. In this case, this means ensuring that the import licences (i.e. a form of certificate) issued by competent authorities (generally a ministry of culture) are recognised as such by customs authorities. The ICG has been developed as a module of DG SANTE's TRACES system and it is the first DG TAXUD system to use EU CSW-CERTEX.

Evidence from the first years of implementing the programme confirms that the EES help to implement Union law and policy coherently (specific objective 1). In fact, as documented in the UCC progress reports, and confirmed in the case studies conducted, the digital systems financed by the programme have been fundamental for implementing the UCC legal provisions. This is also reflected in the trajectory of the MEF's corresponding results indicator 1.2. Feedback from national customs authorities surveyed by the programme management has steadily improved during the first three years it was measured, with the figures for 2023 and 2024 exceeding the 70% target set[14]. This indicator reflects positive perceptions of the contribution made by the new common components of the EES to implementing Union law and policy coherently.

The annual progress reports for 2021-2024 and consultations with DG TAXUD provide several examples of how the most important contributions and achievements of the IT capacity-building activities have supported the EU's customs legislation and policy priorities. These activities include: (i) programme support to launch the VAT e-commerce package; (ii) the full integration of Ukraine as a beneficiary of the EU Customs Common Transit Convention, enabling Ukraine to be connected to the NCTS; (iii) the preparation, as part of Ukraine's pre-accession strategy, of future connections to crucial EU IT customs systems to facilitate trade flows; (iv) support to design and develop the ICS2 system; and (v) the deployment of CRMS2. CRMS2 significantly improved the sharing of risk information and communication between Member States' experts dealing with risks and risk management.

[13] EU CSW-CERTEX is designed to improve digital cooperation and coordination between customs authorities and partner competent authorities for better integrated, faster and simpler paperless processes for goods clearance and better enforcement of and compliance with Union non-customs formalities, see recital 9 of Regulation (EU) 2022/2039.

[14] Corresponds to national authorities' approval rating from "fully disagree"/0% to "fully agree"/100% with the statement that "the new common components of the EES facilitate coherent implementation of Union law and policy".

As the only EES selected for a case study that was expected to contribute to the specific objective of coherent implementation of Union law and policy, ICS2 was explicitly designed to fulfil the obligations set out in the UCC and related regulations (see box below).

Box 1: Contribution of ICS2 to specific objective 1 (coherent implementation of Union law and policy)

The new system (unlike its predecessor) is a better (if not watertight) guarantee of the uniform implementation of the UCC. The shared trader interface with common specifications, and a centrally managed common repository for exchanging information, are marked improvements compared with ICS1, which was completely decentralised (and therefore not fully harmonised). However, while many traders consider that the EU has gone in the right direction with the central components, they feel that it has not gone far enough to fully realise the benefits of harmonisation. There is seemingly a tension between what is desirable for trade and what is politically feasible at Member State level, given the need to retain sovereignty over risk analysis and entry systems.

While there is also evidence that the EES support cooperation between national customs administrations (specific objective 2), work is still ongoing at EU and Member State level to further harmonise and centralise processes through completing the UCC and the proposed customs reform[15]. The result from the programme management's surveys of national customs authorities for the results indicator 2.2.1, which captures positive perceptions of the contribution of new common components of the EES to facilitating operational cooperation between national authorities, shows that levels of agreement rose from 62% in 2022 to 72% in 2023, and slightly declined to 71% in 2024. However, the values were still below the 75% annual target. Other relevant MEF result indicators measuring cooperation, such as the number of consultations and system-to-system messages exchanged, are on track to achieve or exceed the targets set for the whole programming period.

Findings from the survey of national customs authorities confirmed widespread consensus among respondents that the EES significantly benefited communication between countries. This was especially the case for communication between the EU Member States, with 23 out of 24 respondents who provided an assessment believing that administrative cooperation and the exchange of information between Member States would be affected to a high extent or more if the Customs programme no longer supported the common components of the EES. This was also true for the communication between the EU Member States and potential candidate countries (23 out of 25 respondents) and between the EU and non-EU countries (16 out of 21 respondents).

[15] The EU Customs Reform put forward a series of proposals on 17 May 2023 for the most ambitious and comprehensive reform of the EU Customs Union since its establishment in 1968. For more details, see https://taxation-customs.ec.europa.eu/customs-4/eu-customs-reform_en.

Findings from the IT case studies suggest that while all four systems assessed in depth are intended to improve cooperation between national administrations, the extent to which collaboration has materialised in practice varies and can take some time to consolidate.

Box 2: Contribution of the selected EES to specific objective 2 (cooperation between national customs administrations)

ICS2 is intended to increase opportunities for closer cooperation on risk analysis within Member States and between customs and other governmental agencies. Customs authorities indicated that this cooperation is nascent and is also challenged by the fact that some Member States are not willing to share highly sensitive data on risks. This is in line with the fact that the Safety and Security Analytics (SSA) element is ongoing. Nevertheless, the authorities expect significant benefits from developing the SSA for more effective and efficient risk analysis.

Customs and competent authorities cooperated closely via a project group to develop the ICG. One of its key functionalities is an administrative cooperation module that will enable these competent authorities to exchange information, either bilaterally or multilaterally, in the context of an import licence application process.

By improving the uniformity of the procedures across the EU, the PoUS system helps to set up a more consistent, harmonised and simplified process related to customs clearance for Union goods, thereby improving cooperation between customs authorities. Another advantage of PoUS is that a central system solution eliminates the risk of using false paper-based T2L documents in the destination country, as data is simultaneously accessible in the country of departure and to the customs authorities of the Member States of submission. More visible benefits are expected when the system-to-system solution is released and the transitional measures currently used by large traders in several Member States are discontinued.

The EU CCI system is intended to contribute directly to fostering collaboration among customs authorities, enabling the supervising customs offices and the presentation customs offices to act as a unified entity with joint responsibility for the risk management, controls and clearance of goods imported into the EU.

The system will provide a uniform framework and a standardised procedure for centralised clearance, which is expected to promote a more integrated approach to customs management within the EU. In terms of the system's early achievements, the EU CCI common specifications helped Member States to make progress in developing and/or upgrading their national import systems, which is a purely national matter that further harmonises the import customs process and the VAT rules at EU level.

During the first years of the programme, the new common components of the EES contributed increasingly to IT capacity building (specific objective 3). These contributions include: (i) improving national customs authorities' perceptions under results indicator 3.2.1, which measures the contribution of new common components of the EES to improving the operational performance of national authorities (although values are still below the target); (ii) increasing the number of applications by system (results indicator 3.1.2); and (iii) providing positive examples of progress in the development, deployment, and achievements of EES (as reported in the annual progress reports). The purpose of all four digital systems reviewed in the case studies is to support IT capacity building. As with the previous objective, the extent to which effective support for IT capacity building has

occurred varies, given that each system is in a different stage of development and operation (see box below for further details on the contribution of each EES assessed through the case studies).

Box 3: Contribution of selected EES to specific objective 3 (IT capacity building)

Most Member State authorities agree that – given the technical specifications, the competing demands and priorities facing Member States (not to mention the fact that they invested in developing ICS1 not that long ago) – without the programme funding, ICS2 would not have been achieved on schedule in its current form and with the noteworthy benefits it provides. In addition, the fact that certain components were centralised enabled customs authorities to focus their limited resources on complementary aspects. The exploration of the counterfactual confirmed that national IT infrastructure often lacks the capacity to meet technical requirements, making Member States heavily reliant on external providers.

The ICG is a new European information system that will digitise from the outset the requirements of a new import process under Regulation 2019/880 on the import of cultural goods, illustrating how centralised development is appropriate in this scenario.

The PoUS system contributes to enhancing IT capacity building at national level. It was introduced in response to a clear legal requirement to move away from the issuing and presentation of paper-based or commercial documents to prove the Union status of goods, which differed across Member States, to an electronic and harmonised process that would be implemented uniformly in all national customs administrations across the Member States. The benefits for national customs authorities include: (i) the consistent management of proofs across the EU (through standardised processes); (ii) a lower administrative burden (as a result of lodging electronic requests); (iii) better traceability and transparency of data; (iv) lower risk and costs of undetected fraud; (iv) better management of the Union status of goods and stronger focus on non-compliant behaviour (through the online availability of information on registered proofs); and (v) simplification to one single point of access for retrieving electronic proofs (through the availability of a central repository).

The EU CCI common specifications helped Member States to make progress in developing and/or upgrading their national import systems, which is a purely national matter. The widespread use of the EU CCI common specifications reflects their significant value to Member States in developing their national import systems more efficiently. The most valued features included a standardised framework promoting consistency and compliance among Member States, smoother integration with both national systems and the EU customs environment and clear, comprehensive guidelines for implementing processes and defining system requirements.

The extent to which individual digital systems or clusters of systems have contributed to innovation (specific objective 4) is less evident. National customs authorities' perceptions of how new common components of the EES have contributed to innovation in the area of customs (reflected in results indicator 4.1) have remained unchanged over

the years, with the annual values being 10 percentage points below the 70% target[16]. The fact that innovation – both as a specific objective and as an eligible action type – was introduced for the first time in the current programme may partly explain the low numbers. The annual progress reports did not provide any concrete examples of ways in which the new common components of the EES had contributed to this specific objective, even though the last two reports' narrative was more positive about achievements in this area.

Findings from the case studies suggest that, of the four IT systems assessed, ICS2 is the only one that most explicitly aims to contribute to the specific objective of innovation. Several of the Member States consulted highlighted the benefits that the automation of risk analysis processes provides through digitising data. ICS2 facilitates the use of advanced algorithms and automation technologies to analyse entry summary declaration data.

The EU CCI introduces a groundbreaking innovation by seamlessly integrating with national import systems for the first time, establishing a unified and sophisticated customs framework that aligns national practices with EU-wide objectives. The EU CCI system is set to improve the efficiency, harmonisation and coordination of import customs operations across the EU, showcasing significant advancements in building a more interconnected and efficient customs infrastructure. Enabling customs authorities in different Member States to operate collectively as a single entity for the clearance of goods under the CCI framework is another of the EU CCI system's pivotal innovations. The customs authorities share collective responsibility for risk management, complying with both fiscal and non-fiscal regulatory requirements, implementing more harmonised and efficient controls, as well as calculating and collecting duties and other charges.

The ICG has been 'future-proofed' by being set up flexibly enough for AI to be used in future to identify fakes or cultural goods with a manifestly understated value. This is an innovation that is likely to be implemented when a common export system is introduced later this decade. Officials are closely following developments in this area, including projects funded under Horizon Europe.

Evaluation findings confirm that, despite some early results, it is still too early to assess the extent to which individual digital systems or clusters of systems have helped to support the three general objectives of the Customs programme, i.e.: (i) protecting the financial and economic interests of the EU and its Member States, (ii) ensuring security and safety within the EU; and (iii) protecting the EU from unfair and illegal trade, while facilitating legitimate business activity.

The case studies show that the most concrete example is ICS2 and its contribution to ensuring safety and security within the EU (general objective 2). The new centralised system improves the EU's ability to detect high-risk consignments arriving by all modes of transport before they enter the EU. The new centralised system does this by drawing on

[16] Corresponds to national authorities' approval rating from "fully disagree"/0% to "fully agree"/100% with the statement that "the new common components of the EES play a key role in facilitating innovation in the area of customs authorities".

more detailed data, improved data quality, supporting more sophisticated risk analysis processes and earlier intervention across all transport modes, compared with its predecessor. The ICG could also be considered to contribute to this objective, since cultural goods trafficking in its various forms (including subsequent money laundering) can be used to finance terrorism or organised crime.

All four digital systems assessed through the case studies are expected to contribute to protecting the EU from unfair and illegal trade, and to facilitating legitimate business activity (general objective 3). ICS2 and PoUS have already delivered concrete benefits, and the first contributions from the other systems are expected when the ICG goes live on 28 June 2025[17], and when the EU CCI becomes available for use by authorised traders at the end of 2025 and then by all Member States in 2026. In particular, the new centralised ICS2 has proved that it can help with detecting and seizing goods that are non-compliant or pose a security risk. Several Member States highlighted during the stakeholder consultation

that postal consignments, in particular, have seen a significant increase in such goods. At the same time, several stakeholders noted that, despite the improvements, there are significant issues with data quality, also for postal consignments, where a lack of awareness or understanding (especially, but not exclusively, among private individuals) leads to incomplete, and/or poor-quality data.

Through the issuing of standardised documents across the EU, the new PoUS results in fewer errors, improved data accessibility and reduced opportunities for bad actors. However, some economic operators argue that effectiveness is limited by the current lack of a system-to-system functionality for them.

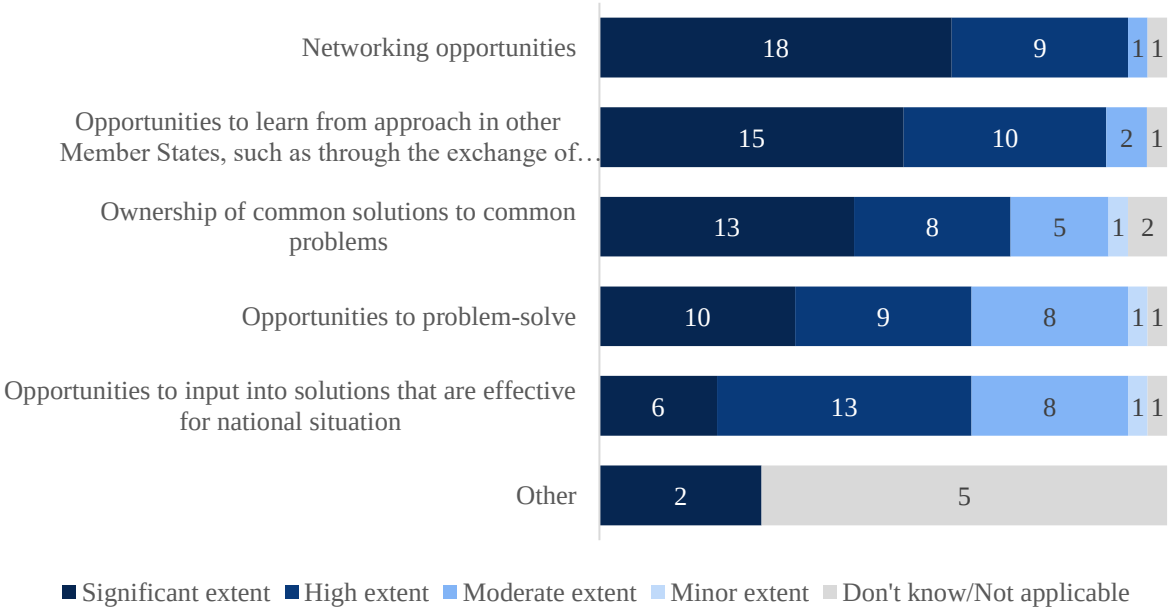
Effectiveness of collaborative activities

In line with the findings from previous evaluations, the interim evaluation confirms that collaborative activities are yielding the expected results, as evidenced by feedback from national customs authorities and the quantitative results indicators outlined in the MEF. The feedback from national customs authorities provided in the online survey[18] indicates that stakeholders can identify clear benefits stemming from the collaborative activities. The main benefits are: (i) networking opportunities; (ii) learning opportunities and exchange of best practices; (iii) ownership of common solutions to common problems; (iv) opportunities for solving problems; and (v) opportunities to input into solutions that are effective for national situations. The detailed answers are presented in the figure below.

[17] As highlighted above, ICG is the first DG TAXUD system that is mandatory under the Regulation introducing the EU Customs Single Window Certificates Exchange System (EU CSW-CERTEX) within the EU Single Window Environment for Customs legal framework.

[18] The detailed findings of the online survey with national customs authorities are presented in Annex V to this report.

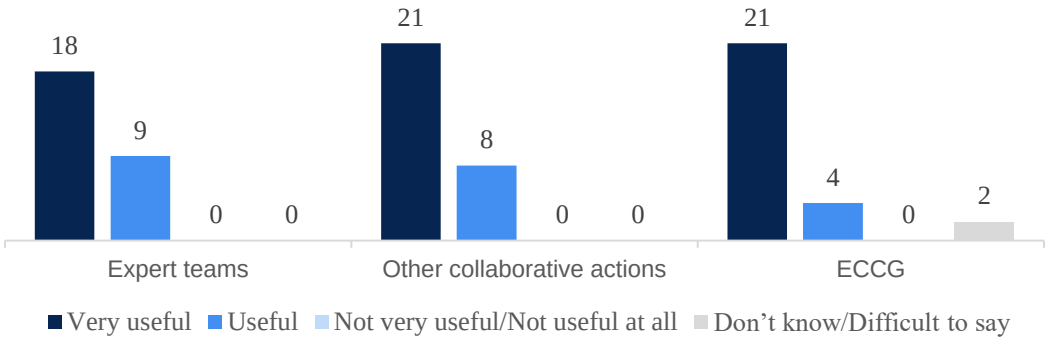
Figure 6: To what extent would each of the following be affected if funding from the Customs programme for collaborative actions was reduced or eliminated?



Source: National survey addressed to Member States and submitted to the Commission

National customs authorities clearly indicate that they find these actions valuable. In the survey, all the national customs authorities believed that the expert teams, the European Customs Coordination Group (ECCG) and other collaborative actions were useful, with most of the authorities finding the actions very useful (expert teams: 18 out of 27 respondents, ECCG: 21 out of 27, other collaborative activities: 21 out of 29), as presented in the figure below.

Figure 7: How useful are the following to the work of your administration?



Source: National survey addressed to Member States and submitted to the Commission

National customs authorities reaffirmed the overall positive assessment of collaborative activities’ contribution to better operational customs cooperation (specific objective 2). In the online survey, nearly all administrations agreed that the collaboration and training

activities funded by the programme foster collaboration and trust building among Member States, with a significant majority (24 out of 30) strongly agreeing with this statement, and the remaining 5 out of 30 tending to agree[19].

The interim evaluation confirms that collaborative activities contribute to the preparation and uniform implementation of customs legislation and policy (specific objective 1), support for customs cooperation (specific objective 2) and capacity building (specific objective 3). In contrast, collaborative activities contribute to a lesser extent to delivering innovation (specific objective 4). According to data from the Annual Reporting Tool (ART), collaborative activities contribute primarily to customs cooperation (62% of actions were classified as supporting this objective) and support for the preparation and uniform implementation of customs legislation and policy (21% of actions). However, the number of events organised within these actions was more evenly distributed across the three specific objectives: 35% of the events were organised for the preparation and uniform implementation of customs legislation and policy (specific objective 1), 28% for customs cooperation (specific objective 2), and 30% for capacity building (specific objective 3). Innovation (specific objective 4) was addressed in only 2% of actions and 0.2% of events. (See the next section for further details on innovation).

In 2024, the programme contributed to the preparation and uniform implementation of customs legislation and policy (specific objective 1) by, for instance, supporting seminars on key topics for the future of customs, such as e-commerce, the future digital landscape and trust-based facilitations for economic operators. The programme also helped the enlargement countries with their integration into the EU *acquis* for customs, and continued to support uniform implementation of sanctions related to Russia's full-scale invasion of Ukraine. In the area of customs cooperation (specific objective 2), the programme supported 156 physical meetings, 133 virtual meetings and 18 hybrid meetings (with almost 6 000 participants) and working visits (with 147 participants). In the area of capacity building (specific objective 3), 10 new e-learning courses were developed with the support of the programme[20].

In most cases, the collaborative actions' performance indicators achieved their target values in the first three full years of the programme (2022-2024). The perceived quality of collaborative actions remains high, exceeding 80% in all three years, which is well above the target of 70%. Some indicators decreased between 2022 and 2023, but they subsequently increased again in 2024. An example of this is the *percentage of national officials reporting that their authorities adopted a working practice, guideline, or recommendation developed with the support of the programme*. Despite year-to-year fluctuations, the value of this indicator remains above the target of 75%, thereby helping to improve customs authorities' capacity (specific objective 3).

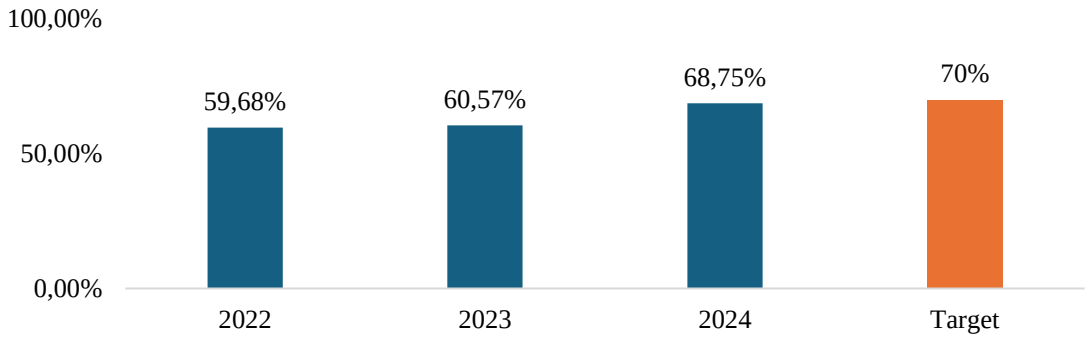
[19] None of the administrations disagreed, one answered 'Don't know'.

[20] European Commission, COMMISSION STAFF WORKING DOCUMENT. Customs programme Annual Progress Report on year 2024, Brussels, 23.4.2025, SWD(2025) 113 final, https://data.consilium.europa.eu/doc/document/ST-8243-2025-INIT/en/pdf.

A similar trend was observed in the user satisfaction with PICS (the online collaboration platform) which is the programme's key platform for facilitating collaboration. The level of user satisfaction declined between 2022 and 2023[21] but increased again in 2024 to 70.1%. This indicator continues to meet its target value of 70%, indicating that the programme is contributing more to better operational cooperation between customs authorities (specific objective 2). However, the target value of this indicator will further increase to 75% in 2025.

National authorities' assessment of how collaborative and human competency actions contribute to improving their operational performance reveals a positive trend. This saw a significant increase of eight percentage points in 2024 to nearly 69% (close to the previously unattained target value of 70%), thereby further helping to improve customs authorities' capacity (specific objective 3), as presented in the figure below.

Figure 8: Contribution of collaborative and human competency actions' outputs to improving national authorities' operational performance (%)



Source: Customs Programme Annual Progress Reports for 2022-2024

Finally, the interim evaluation confirms that the LMS portal contributes significantly to the uniform implementation of customs legislation by all Member States (specific objective 1) and to customs cooperation (specific objective 2), by serving as a common training and knowledge-sharing platform.

The LMS is a more effective tool than the combination of approaches used previously. The number of both public- and private-sector users has grown significantly since its launch in May 2021. Stakeholders' feedback provided in the LMS survey[22] indicates that the portal is widely regarded as an effective one-stop shop for training opportunities (79%) and has

[21] In 2023 the drop could be explained by the launch of the platform 'Open Social' which could have lowered user satisfaction during the transition phase, according to the Manual for the collection of indicators for the Customs programme.

[22] The survey of LMS users, which was launched on 17 February 2025, and closed on 10 March 2025, was a joint survey on behalf of this case study and the parallel case study for Fiscalis. Of the 62 respondents, 47 had an interest in customs, and were included in the analysis for this case study. Of those, 41 (87%) were from national authorities, 6% (3 respondents) were part of other Customs entities (e.g. Tax & Customs Academy), 4% (2 respondents) belonged to companies, and 2% (1 respondent) belonged to an academic/research institution.

increased participation in DG TAXUD e-learning modules (79%) and in CLEP training events (56%). Moreover, 71% of the respondents confirmed that they recommend the use of the portal to others. LMS users mostly consider the portal to be effective for collaborative activities (83%) and user-friendly (80%), but there appear to be issues around ease of navigation, with only 63% rating it as good or very good. This is one of several issues identified where fine-tuning is needed now that the portal has reached its cruising speed.

Innovation

The implementation of innovation during the first years of the current Customs programme faced conceptual challenges.

Innovation was introduced in the programme for the first time, both as a specific objective and an eligible action type. Therefore, it was deemed necessary first to discuss and agree internally on the scope of the notion of innovation and to operationalise how it would be implemented in line with the conclusions in the action plan after the final evaluation of the predecessor Customs programme[23].

The internal discussions were effective in creating awareness of the need for a more widespread use of innovation in the upcoming years and the development of an assessment matrix to define the scope of innovation.

The adoption of the broad definition of the concept of innovation and the confirmation that innovation does not need to be associated exclusively with the eligible actions identified in the Regulation paved the way for the programme's existing mechanisms (collaborative and training activities, digital systems) to contribute to this specific objective. The narratives in the 2023 and 2024 annual progress reports reflect this development and present examples of several activities featuring an innovation component. For example, the annual progress reports also identified progress in facilitating the work of customs laboratories in exploring and adapting to emerging technologies, innovative equipment and scientific analytical methodologies.

Despite the positive narrative and examples, the results of the relevant programme output and the result indicators confirm that the innovation targets have not been achieved. During the first three years of the current programming cycle, the MEF indicator values linked to innovation have systematically scored below the targets set. In particular, the result indicators on the extent to which new common components of the EES (result indicator 4.1) and collaborative and human competency actions' outputs (result indicator 4.2) contributed to innovation in the area of customs policy received scores between 56.3% and

[23] The internal reflection within DG TAXUD (which was a joint exercise also conducted for Fiscalis) aimed to make progress in several important aspects that required consideration, including how to tackle innovation as an objective of the programme and as an eligible action type, and ways to ensure synergies with other EU programmes and innovation activities.

63.4% (compared with targets of 70% in both cases). While indicator 4.1 on the contribution of IT systems to innovation has remained stable over the years, indicator 4.2 on the contribution of the outputs of collaborative and human competency actions to innovation registered its highest value in 2024 and is the closest to the target of 70%.

Against the backdrop described above, there are still unresolved challenges and potential opportunities linked to innovation. Unresolved challenges include a risk that the concept will become too broad, thereby losing sight of the real notion of innovation, which should be linked to creating new ways of working, new processes and insights, or to developing new technologies or applications of state-of-the-art technologies. In terms of potential opportunities, findings from the evaluation suggest that it would be important to find ways to tap into potential synergies with other EU programmes and initiatives. As further developed under the coherence section, the lack of mechanisms to ensure systematic collaboration with Horizon Europe is an obvious example.

Achievement of the general and specific objectives

The effects of the programme identified through this interim evaluation confirm that the programme is contributing to its specific objectives and supporting the achievement of the general objectives.

As discussed above, progress has been positive but uneven, and in the cases explored in depth, the investments made have yet to fully deliver their expected results. All but 5% of the 2021-2027 programme budget is dedicated to the EES. In the first years of this programming period, progress has been most notable under the first general objective: **security and safety within the EU**. This progress has been driven by the significant investments made in ICS2, which make it possible to carry out better risk analysis, but also by sharing risk information through CRMS2. Both of these measures are already bringing benefits and can be expected to continue to do so. The ICG contributes to preventing the illicit trafficking of cultural goods (such as looted, stolen or forged cultural goods) and has the potential to disrupt this illicit source of income for organised crime and terrorism. Therefore, the ICG is expected to also make a contribution to the first general objective.

ICS2 and other systems, such as the ICG, EU CCI and PoUS, are making or are expected to make a significant contribution to the second general objective, which is to **protect the EU from unfair and illegal trade** and **facilitate legitimate business activity**. Indeed, in the case of ICS2, the available data (for 2021 and 2022) show that seizures have increased for most categories of goods compared to the baseline values (in particular explosives[24] but also goods posing a risk to consumers[25] and counterfeit goods[26]). This suggests that the

[24] Up from 7 500 in 2019, to 6.7 million items seized in 2022 (probably explained in part by Regulation (EU) 2019/1148 on the marketing and use of explosives precursors which updated the rules for explosive precursors, effective from 2021 (see https://ec.europa.eu/commission/presscorner/detail/en/ip_19_849).
[25] Up from approximately 32 000 in 2019, to closer to 35 000 in 2022.
[26] From 91 000 in 2019 to 24.2 million in 2022.

control and risk management arrangements in place are effective. It is also plausible to assume that the impact of ICS2 (which is not yet fully reflected in the data) and of the other systems will support further progress towards these general objectives. As concerns the EU CCI, its common specifications are helping Member States to upgrade their national import systems, which (when fully deployed) will improve the efficiency, harmonisation and coordination of import customs procedures across Member States, contributing to the overall competitiveness of the EU in international trade.

With regards to the third general objective of the programme, the detailed analysis of the systems did not reveal significant progress **in the protection of the financial and economic interests of the EU and its Member States**. However, the ICG is expected to do so in the future, by contributing to the fight against organised crime (including money laundering) and terrorism. Furthermore, other vital procedures currently in place[27] and IT systems that are routinely maintained and updated continuously support this objective. In the current context of tariff uncertainty, TARIC, which provides detailed up-to-date tariff information to both customs administrations and economic operators, ensures accurate and consistent application of customs duties at the border. The limited available data on impacts to date suggests that the amount of detected unpaid duties is increasing[28], as is the number of detected instances of fraud and irregularities[29], which indicates – somewhat counterintuitively – that customs checks are effective.

Meanwhile, although the budget for collaborative activities is (by comparison) small, these activities are an important complement to the resource-intensive IT activities. By enabling exchanges and opportunities for joint problem-solving, the collaborative activities support the design of more effective systems and ensure consistency with other policy areas. As importantly, they help create relationships/networks among customs officials and foster a collaborative culture. Numerous examples are provided in the annual progress reports (2021-2024) demonstrating the tangible results from these activities. Indeed, the research conducted for the case studies confirmed the role of the associated project groups in facilitating exchanges of knowledge and best practices for the development of the systems investigated in detail.

Programme support for capacity building has also increased during the early years of the programme with the rollout of the new LMS. While there are still aspects of the LMS which can be improved, it is a more effective tool than those preceding it, and it is valued by users.

The Customs programme's support for common components of the EES complemented by the national components are progressing towards full implementation of the UCC systems, though challenges remain.

[27] For example, cash above EUR 10 000 crossing the border is routinely monitored by customs.
[28] From nearly EUR 525 million in 2021 to closer to EUR 785 million in 2022.
[29] From around 4 000 in 2021 to around 4 660 in 2022.

While programme support is central to the delivery of the common components, full implementation relies on complementary national components (which the programme does not support) being delivered on time. However, 40% of Member States are experiencing delays in the delivery of the national components, with 10-15% experiencing serious delays [30]. The delays are attributed to management issues, shortages of human and financial resources, delayed procurement processes and an array of external factors (including the continued impact of Brexit and COVID-19, the Russian war of aggression in Ukraine)[31]. For systems that require national components to be operational, the in-depth case studies demonstrate the negative impact of delays in the delivery of the respective national systems. For example, the timely rollout of the EU CCI is dependent on national import system upgrades (the responsibility of Member States); delays in these upgrades automatically affect the timely development of the EU CCI system. The ICS2 also relies on interconnected national components (i.e. the national presentation systems) that have not been fully implemented yet. This means that the benefits of the EU central system cannot be fully realised.

DG TAXUD has communicated and disseminated information on the achievements and opportunities of the Customs programme, but more can be done in this regard.

DG TAXUD has kept stakeholders informed of developments by publishing annual progress reports, organising high-level seminars[32] and maintaining informative online platforms. These efforts have enhanced transparency and encouraged active participation among Member States and economic operators alike. However, there is still scope to further improve communication and stakeholder engagement (see section on relevance).

Efficiency

The efficiency of the Customs programme depends on how effectively the inputs (costs) deliver achievements and the performance of the programme governance mechanisms during the period covered by the current MFF. This is assessed in four questions, which look at the following aspects:

- cost-effectiveness of the EES;
- cost-effectiveness of programme funding for collaborative activities;
- cost-effectiveness of programme funding for human competency activities;
- performance of the programme's governance mechanisms.

[30] According to the UCC Annual Progress Report, 2023.
[31] Ibid.
[32] For example, high-level seminars held during the Belgian and Hungarian Presidencies of the Council of the EU provided greater clarity on topics such as e-commerce and the future digital landscape as confirmed in the Annual Progress Report for 2024. More recently, in April 2025, a high-level seminar under the Polish Presidency of the EU was used as an occasion to highlight the role of customs in security.

Cost-effectiveness of the EES

The evaluation findings confirm that the costs of the common components of the EES financed by the Customs programme are proportionate to the programme objectives. The investments made in the early years of the current programming period – particularly in the common components of digital systems – are more cost effective compared to the counterfactuals considered[33]. Evidence from the IT case studies supports this conclusion for all the systems assessed[34].

For the ICS2, national customs authorities estimated that the distributed alternative would cost Member States between two to four times more than the centralised system actually in place. Additionally, a centralised ICS2 ensures efficient use of computing power, storage and networking resources, avoiding duplication across Member States. A single centralised investment in high-capacity infrastructure is a better way to ensure long-term scalability and adoption of emerging technologies. The centralised system in place can dynamically allocate resources based on demand, preventing under-utilisation or overload in individual Member States, among other benefits. Indeed, Member States struggled to identify clear advantages associated with the counterfactual scenario.

Feedback collected for PoUS confirms that under a fully distributed model, the overall financial burden on national budgets would be more than five times higher than under the hybrid system, with notable increases in both investment and operating costs. The PoUS case study also tested a second counterfactual scenario that would require adapting the existing NCTS to incorporate the PoUS functionality. Feedback from Member States indicates that, in this scenario, the total financial burden on national budgets would also exceed that of the hybrid system. All Member States expressed concerns about higher development and maintenance costs associated with such a scenario, including initial development, long-term maintenance and training expenses.

Member States also estimate that programme support for the EU CCI system is more cost effective compared to an alternative scenario in which Member States would independently develop or upgrade their NIS, without access to common specifications provided by the Commission. The common specifications have been widely used by the Member States, resulting in efficiency gains. As with ICS2 and PoUS, Member States found it challenging to identify clear benefits associated with the counterfactual scenario. The potential benefits of the centralised clearance, particularly for economic operators, remain promising and the above-mentioned NIS upgrade brings additional harmonisation in the customs declaration requirements for traders and the import processes at EU level. However, comprehensive data to quantify these benefits is not yet available; the precise cost-benefit ratio can be determined only once the system is fully deployed and becomes

[33] Annex II provides more detailed information on the methodological approach used to quantify the cost-effectiveness of the common components of the EES.

[34] See Annex II for further details on the methodological approach underpinning the IT case studies.

fully operational. Without shared specifications and central components, each Member State would incur considerable costs due to the need to maintain fragmented national procedures, resulting in reduced global competitiveness and increased administrative burdens on national customs authorities.

No counterfactual was developed for the ICG as this system was developed from scratch, i.e. there was no predecessor system, and no basis on which to determine the costs and benefits of an alternative option. However, the fact that the ICG is being developed as a module of an existing system (DG SANTE's TRACES system) is already an indicator of its cost effectiveness. This module is expected to significantly improve administrative cooperation and exchange of information, which currently often relies on emails and phone calls. The collection of data at EU-level on the import of cultural goods, which had remained highly fragmented until this system went live on 28 June 2025, will also be more efficient as there will be a common statistical basis. Even without a clear counterfactual, it therefore is safe to assume that the costs of a distributed or hybrid approach would have been higher.

As acknowledged in the latest UCC annual progress report and confirmed by the IT case studies, while the Customs programme has facilitated progress and contributed to the cost-effective delivery of digital systems, there are still certain issues and inefficiencies which are beyond the control of the programme per se. Delays in the implementation of some UCC electronic systems – due to varying levels of national readiness and capacity – have led to uneven progress across Member States. Differences in resource allocation and technical expertise among national customs administrations can also delay the expected results from the implementation of the common components[35].

Evidence from the IT case studies revealed several challenges affecting the efficiency of the systems. This includes the design of helpdesk support for ICS2, in particular the fact that traders cannot directly access the EU helpdesk. By design and as agreed with Member States, operators seek support from their national helpdesks, which in turn consult the EU helpdesk when and as needed. In the case of PoUS, the limited feedback and lack of engagement from Member States and economic operators during the design and pre-production stages preceding the deployment of phase 1 led to the need to develop a system-to-system solution for traders being overlooked. This is now affecting the workload of traders handling large volumes of proofs. Findings for the EU CCI case study suggest that the main obstacles preventing the full success of the system are the delays experienced by some Member States, which affect the planning of other Member States and economic operators. As the ICG is not yet operational, it is too early to assess its technical efficiency, but Member States interviewed for the ICG case study have positive expectations of the system as developed.

[35] Findings of the survey of national customs administrations also support the conclusion that central applications such as thePoUS and the Customs Decisions Management System (CDMS) are more cost-effective than national ones such as the New Computerised Transit System (NCTS), the Automated Export System (AES) and EU CCI.

The interim evaluation identifies areas where efficiency can be increased through simplification and cost reduction. Several suggestions were made during the case study consultations, including more timely release of operational guidance during complex system rollouts; better dissemination of technical documents and information to national customs authorities and business (e.g. sharing questions and comments ahead of meetings, organising regular webinars and ad hoc bilateral meetings); avoiding changes in system specifications once considerable work has been completed and investments have been made; providing earlier access to conformance testing and training; and avoiding scheduling the launch of a system on a Friday (as was the case with PoUS).

Cost-effectiveness of the programme's funding of collaborative activities

The interim evaluation finds that the cost of the collaborative activities is proportionate to the contribution they make to the results and impacts of those activities and of the programme. However, it also highlights challenges in the grant management approach, specifically in incentivising Member States to take a proactive role in leading the collaborative activities.

One of the elements influencing the cost-effectiveness of the collaborative activities is the format of meetings organised under the programme. A shift to online formats following the COVID-19 pandemic has improved cost-efficiency (and accessibility), significantly reducing travel and accommodation expenditure, as well as saving time. However, national authorities consulted for this interim evaluation perceived the online format as a limitation, stating that it reduces opportunities for informal interactions, networking and trust-building, elements considered essential for sustaining long-term cooperation among customs officers. As a result, it is no surprise that the proportion of online meetings declined over time from 69% in 2022 to 48% in 2023 and 43% in 2024. This shift back towards more in-person meetings is viewed positively by stakeholders, as it supports more effective networking and collaboration. The higher costs of in-person meetings therefore appear well-balanced against the qualitative benefits.

Member States' limited involvement as grant coordinators or action managers of collaborative actions is a concern. This raises questions about the general relevance of the activities and their benefits. The Customs programme's annual progress reports for both 2023 and 2024 highlight the lack of beneficiary ownership of the collaborative actions, including by expert teams. Examples show that when the Commission steps back from managing activities, these initiatives tend to falter due to a lack of engagement from Member States (for instance, the RALFH contact group of customs managers operating in the major northern ports of the EU). Consequently, there is a perception in DG TAXUD that Member States prefer for the Commission to take the lead, even if the Member States themselves have a strong interest in a topic. Indeed, this interim evaluation suggests that the reasons for **this limited engagement are not related to a perceived lack of relevance or benefits of the collaborative actions but rather to internal administrative capacity issues. This raises concerns about the suitability of the current governance model**.

In the survey, respondents pointed to insufficient time and resources as the primary reason preventing national administrations from participating in or leading an expert team (see below). This answer was selected significantly more often than the second most important reason: the administrative complexities and reporting requirements involved. What is important from the perspective of explaining the reluctance of Member States to lead these actions is that four of the five top reasons (insufficient resources, incentives and expertise, and competing priorities) were in some way related to the internal capacity of administrations. It is also important to note that none of the administrations selected 'lack of interest or insufficient awareness of achievements of collaboration' in their top three reasons[36].

Figure 9: What are the main reasons preventing your administration from leading or participating in an expert team? Please select the three most significant reasons that apply.



Source: Survey of national authorities

Leadership roles clearly come with a higher administrative burden. In the online survey, the administrative burden of leading expert teams was perceived by the vast majority of customs administrations as significant, high or moderate. The burden of just participating in an expert team was assessed by the vast majority as moderate or minor. Other forms of collaborative action are generally perceived as less burdensome compared to expert teams. Most administrations considered the administrative burden related to leading them as moderate, while the rest assessed it as significant or high (8 out of 23). Assessment of the burden related to participation was the reverse: almost half the respondents (14 out of 29) assessed it as minor, whereas 13 out of 29 assessed it as moderate, only two assessed it as high and none rated it significant.

[36] Respondents were asked to give their top three reasons for not participating in or leading an expert team. A score was then calculated, with the primary reason receiving 3 points, the secondary reason, 2 points, and the third reason, 1 point. The final scoring was as follows: *Insufficient time and resources* (score of 58.5), *Competing priorities within the administration* (23), *Insufficient financial benefits for grant coordinators* (13).

The key reason preventing administrations from leading or participating in expert teams is related to capacity constraints and administrative complexities. Participation in collaborative activities, which is typically not remunerated, is primarily driven by customs officers' personal motivation and an appreciation of the added value of such activities. However, stakeholders noted that several factors may prevent national administrations from taking part in collaborative activities. These include the internal allocation of resources, competing tasks, the lack of designated personnel at the national level, in particular within smaller Member States, and the departure (e.g. retirement) of officials responsible for overseeing cooperation. As a way forward, the majority of national authorities consulted indicated that simplifying administrative procedures, at both the European Commission and national levels, would increase their preparedness to act as grant coordinators. However, it is not clear whether that is feasible in either case. The provision of additional financial incentives was also deemed relevant and was the third most frequently selected option. When asked to provide additional comments about ways to encourage more active participation, some respondents commented on the cost of participating in these collaborative activities, indicating that they do not have sufficient resources and that the unit costs for accommodation do not reflect actual prices.

Cost-effectiveness of human competency activities

The programme improved the accessibility of EU training materials and the organisation of CLEP events. By introducing the LMS as a central hub for training courses and by centralising the organisation of CLEP events, the programme has streamlined processes related to e-learning and collaborative activities at EU level, thereby reducing the fragmentation of knowledge and learning across the EU. The portal is also low-cost and aligns well with users' expectations.

Effectiveness indicators (such as the growing number of users in the public and private sectors and users' increased likelihood to enrol in a course or take part in CLEP event as a result of having all courses on a single portal) suggest that the activities are well received by the target audience. The perceived user-friendliness of the portal can also be assumed to be contributing to its effectiveness. Respondents in Member States indicated that they have a positive view of the portal. The only area where they identified an additional administrative burden was in relation to organising (as opposed to taking part in) CLEP events.

Nonetheless, certain areas for improvement were identified. For example, some general functionalities, and those relating to the organisation of CLEP events, could be fine-tuned. Uptake of the Learning Tools Interoperability (LTI) function by Member States has been limited, despite the clear benefit of having up-to-date courses powered by the EC LMS directly available on national portals. Although it is possible to request translations, the predominance of English is perceived by stakeholders as a barrier to usage. Finally, a greater return on investment in making courses available to the private sector can be achieved by taking some low-cost audience development measures.

The programme promotes a unified and common approach to training, based on the EU customs competency framework. Overall, LMS users hold a positive view of the EU competency framework for the customs profession, information on which is now available on the DG TAXUD website, with a link from the portal. Users valued the quality and the usefulness of this standardised approach to training and development. When starting a particular course, participants are given information on how it will contribute to developing specific skills under the competency framework. However, the usefulness of the EU competency framework is in some cases limited by differences in the taxonomies used by the Commission and the Member States.

The programme is aligned with learning opportunities provided by national administrations and international organisations. As demonstrated by the case study on the LMS, human competency activities conducted under the programme are perceived as complementary to training courses and materials provided by national and international LMS. More specifically, the content available on the LMS is considered to mainly provide general and common background for customs officials across the EU, while national learning modules tackle more specific subjects, mainly linked to the local context, e.g. the specific nature of the border (maritime or land border, internal or external border of the EU). Courses offered by the WCO are seen as complementing those of the LMS in areas such as soft and digital skills.

Assessment of the programme's overarching governance mechanisms

Two aspects of the programme's overarching governance were considered: the MEF introduced under the 2021-2027 programme and the MASP-C.

The resources and effort required under the new, streamlined, MEF are better aligned with the programme's design and distribution of resources. Significant improvements and rationalisations were introduced with the new MEF in terms of its design and the distribution. The number of sub-indicators used was cut roughly in half (see figure below) and at the same time made fitter for purpose by better reflecting the fact that most resources go to the EES.

Figure 10: Monitoring framework (2021 - onwards) v the old monitoring framework.

Monitoring and Evaluation Framework (MEF) for the Customs Programme	MEF (2021 - onwards)	Old framework
Output		
Indicators	7	10
Sub-indicators	21	24
Result		
Indicators	6	10
Sub-indicators	16	44
Impact		
Indicators	3	6
Sub-indicators	5	18
Total indicators	**16**	**26**
Total sub-indicators	**42**	**86**

Source: External support study

Despite these significant improvements, the MEF remains overly complex and burdensome, according to the feedback received from national customs administrations in the targeted survey. This view was common in particular among officials responsible for handing the data for reporting purposes and those using it for analytical purposes. For the efficient development of the annual progress reports, and to improve its use as a tool for measuring progress towards achieving the objectives of the programme, the MEF could be further simplified.

The interim evaluation finds that there are several limitations related to data usefulness, clarity and alignment with programme objectives. Multiple sub-indicators are overly complex, lack context or have limited analytical value unless supported by narratives or case studies. There is currently a disconnect between the narrative in the main body of the annual progress reports and the MEF data, which is reported in a supporting annex. This may be because the MEF remains somewhat unwieldy: even after the number of sub-indicators has been cut in half, there are still many sub-indicators to analyse and report on. In the process of any further streamlining of the MEF, establishing better links between the qualitative insights and quantitative MEF data in the annual report could allow for a more integrated analysis that demonstrates how the different aspects support one another; how they support the programme objectives[37]; which activities are showing signs of not reaching their targets; and, crucially, what action has been taken to explore the reasons for and to mitigate any performance problems.

[37] The contribution of the EES is still difficult to demonstrate. Although the systems take up the most significant portion of the programme budget, they are mostly unchanged year-on-year and are not the responsibility of the programme management team (who, by contrast, take the responsibility of drafting the report). Naturally, the programme management team have a more comprehensive and hands-on overview of the contribution of collaborative actions (which they manage).

Taking into account current IT projects and deadlines, the MASP-C is considered suitable as a project and planning support tool. Given recent updates to the MASP-C structure and the fact that it may require wholesale revision if the changes foreseen under the proposal for the Customs Reform go ahead, its current format was judged to be suitable for project planning. If a possible replacement of the MASP-C is considered in the context of the proposal for the Customs Reform, it would be a good idea to explore ways to integrate best practices in management and to improve readability for audiences who engage less frequently with customs topics.

Coherence

The assessment of coherence considers the extent to which the Customs programme is internally and externally coherent. In practice, this means assessing how well different activities that share common objectives work together. The assessment of coherence requires looking outwards at how the programme aligns with other EU initiatives, policies and programmes as well as looking across the different actions supported by the programme and how they support one another.

The final evaluation of Customs 2020 found the programme to be internally and externally coherent. Some possibilities for minor adjustments to deepen complementarities and synergies and improve internal communication were noted. The focus of the present interim evaluation is to confirm the validity of these findings for the current programme and to assess the coherence of the Customs programme with the new CCEI and the Fiscalis programme.

Internal and external coherence (follow-up to final evaluation of the Customs 2020 programme)

Internal and external coherence have been improved under the current programme, and progress has been made in addressing specific shortcomings identified in the previous programming period. Nevertheless, there remain opportunities for marginal improvements, notably in exploiting further synergies. Extensive consultations in the preparations for the next MFF and the process of developing the proposal for the Customs Reform have, as an indirect consequence, increased the visibility of the programme within the Commission. Specific political initiatives linked to (programme support for) e-commerce and the European Ports Alliance are examples of high-profile operational collaboration that have also raised the visibility of the Customs programme among key partners (in DG GROW and DG HOME respectively), although the synergies with the European Ports Alliance could be exploited even further. Similarly, the EU SWE-C, realised under the current programme, has as its very essence the objective of ensuring the smooth exchange of information between customs and non-customs authorities. This has facilitated cross-policy cooperation. This is demonstrated in the case study on the ICG, as the ICG module on DG SANTE TRACES will be interconnected with

the EU CSW-CERTEX. As discussed in the case study research, this was a successful collaborative project with DG SANTE.

More broadly, in view of e-commerce and trade developments, and geopolitical events and crises, there has been an increasing need to collaborate across policy domains in recent years. There are numerous examples of how the Customs programme is achieving such collaboration. National officials surveyed for the evaluation (see figure below) reaffirmed the insights gained from stakeholder interviews described above. None of the respondents strongly disagreed with the statement that the programme is coherent with other EU initiatives.

Figure 11: Please indicate to what extent your administration agrees that each statement still applies



Source: Survey of Member States

Structured cooperation to achieve complementarities with key partners across policy areas continues and has been consolidated over the course of the current programme. Formal mechanisms include the requirement to consult relevant Commission services through an inter-service steering committee when drawing up the Customs programme multiannual work programme and to engage systematically in project-based collaboration. Additionally, where there are close connections, project proposals are assessed by officials from different DGs to avoid overlaps in funding and maximise synergies and efficiencies. A recent example concerned funding available through DG REFORM's Technical Support Instrument and the Customs programme[38], where contact was established to avoid duplication.

In addition to these formal mechanisms, possibilities for synergies and cooperation may be identified through both formal and less formal interactions. The preamble of the Regulation establishing the Customs programme cites specific measures where possible synergies should be exploited. Stakeholders associated with most of these measures (such as the Anti-Fraud Programme and the Single Market Programme) were consulted to assess their views on cooperation, and national authorities were consulted on coherence. It was found that these interactions are typically not systematic or structured but rather based on

[38] The exchange meant a possible duplication of EU support via TSI for technical support, which was to an extent already available via guidance developed with the support of the Customs programme, and training available through the Customs programme was identified and avoided.

staff initiative, for example based on existing relationships (except in the case of the CCEI and Fiscalis, both described below). Within the Commission, this challenge is not unique to the Customs programme[39].

Cooperation on innovation appears to be one area where synergies are not currently being exploited. Given the specific objective of fostering innovation in the area of customs policy, mechanisms to ensure synergies with other programmes and initiatives that include innovation in their scope, with direct or potential links to innovation and customs, could be explored. Several EU initiatives relevant in this respect have been identified by DG TAXUD[40], in particular Horizon Europe with its considerable budget of EUR 93.5 billion, of which EUR 11.3 billion is dedicated to 'Innovative Europe', and EUR 1.5 billion for 2021-2027 allocated to Cluster 3 "Civil security for society", which covers Research and Innovation for border management and customs-specific capabilities [41].

Coherence of the programme with the new CCEI

The interim evaluation provides evidence that the interaction between the Customs programme and the CCEI is seamless and synergistic, a finding mirrored by the interim evaluation of the CCEI[42]. The CCEI was born out of a clear need expressed by Member States for financial support to procure equipment for more effective and efficient customs controls. The CCEI supports the purchase, maintenance and upgrade of customs control equipment, whereas, as the equipment itself needs to be operated by the national customs administrations, any additional needs identified (such as exchanges of best practices, study visits, training, etc.) are financed under the Customs programme. The study visits and the e-learning and training modules in the context of the customs laboratories and CELBET were found to be particularly useful for the national customs administrations dealing with customs controls. Training courses on the CCEI are available on the Customs and Tax EU Learning Portal.

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[39] Indeed, concurrent evaluations of other funding programmes have confirmed this is the case (see interim evaluation of the Single Market Programme).

[40] These were listed as part of the internal reflection process and include the EU Anti-Fraud programme, the Recovery and Resilience Facility, the Technical Support Instrument, the Customs Control Equipment Instrument, the Border Management and Visa Instrument (BMVI), Horizon Europe, Digital Europe programme, and the programme for Environment and Climate Action (LIFE).

[41] Indeed, a project under the title 'Pan European Network of Customs practitioners (PEN-CP)', which launched in 2018 and is to be completed in 2025, specifically considers the need for innovation in customs and supports cooperation in this area. Synergies between this project and the Customs programme have not been systematically developed. There has, however, been ad hoc collaboration, for example, a 'Joint PEN-CP Training Network Workshop with non-PEN-CP members' funded by the Customs programme based on the identification of synergies by stakeholders involved in a Customs programme expert team and PEN-CP. Officials dealing with the import and export of cultural goods have been following projects funded under Horizon Europe (which are exploring the use of AI to detect fake artworks and cultural artifacts) closely, and participated in December 2024 in a workshop on innovation against traffic of cultural goods organised by CERIS (the Community of European Research and Innovation for Security).

[42] SWD(2025) 385 final

The coordination mechanisms between the Customs programme and the CCEI function well and strengthen the complementarities in the day-to-day implementation of customs controls. The two funding instruments work well together, with specific DG TAXUD units in charge of the general management aspects of the Customs programme and covering the CCEI, and other units contributing to more specific aspects. Member States also collaborate under the umbrella of the CCEI Coordination Group. Stakeholders consider that the arrangements in place do not present any risks of overlaps between the two programmes. This assessment was also shared by feedback from national customs administrations, who considered that the CCEI complements the Customs programme, as evidenced by the responses to the online survey.

Coherence between the Customs programme and the Fiscalis programme

The interim evaluation confirms that the Customs programme and the Fiscalis programme are well-aligned, both in theory and in practice. The two programmes are closely related and similar. The respective regulations mirror each other; however, the programmes fund different activities. The exception is the Customs and Taxation EU Learning portal, where training resources on customs and taxation (and the CCEI) come under a single umbrella and have a shared budget.

The coherence between the programmes is ensured by formal and informal mechanisms for cooperation. For example, joint meetings are held for staff of the two programmes (e.g. within the Programme Coordinator Network and the Chief Information Officers Network), ensuring that cooperation goes beyond each programme's respective thematic domain, with the aim of encouraging mutual learning. When necessary, joint activities are implemented on cross-cutting topics. According to the 2023 Annual Progress Report for the Customs programme, synergies between customs and taxation were actively fostered regarding VAT on import and the import of excise goods, which are relevant to both policy areas. In 2023, such cross-cutting topics were addressed for example in the high-level seminar on e-commerce; at a meeting of the Risk Management Group on financial risk criteria; during a working visit on special customs procedures; and during another working visit on cooperation between tax and customs authorities and invalidation of the VAT number[43]. In 2024, synergies were fostered by two joint project groups, on the ViDA-Secured IOSS import process and the import one-stop shop.

When relevant, common tools are used (e.g. PICS, ART) to create synergies and reduce costs. The Customs and Tax EU Learning Portal serves both programmes (as well as the CCEI), which is appreciated by users because, among other reasons, most of the training staff cover both domains and so do some of the courses.

[43] European Commission, Customs Programme Annual Progress Report on year 2023, COMMISSION STAFF WORKING DOCUMENT, Brussels, 29.4.2024, SWD(2024) 120 final, p. 11.

The assessed coherence of the Customs and the Fiscalis programmes was also confirmed by the national authorities in the survey are also well-aligned. The vast majority of respondents were of the opinion that the Fiscalis programme primarily complements the Customs programme (24 out of 31 responses), compared to just 2 out of 31 who considered that it primarily overlaps with the Customs programme (5 indicated that it was difficult to say).

4.2. How did the EU intervention make a difference and to whom?

The programme is achieving efficiencies of scale and efficiency gains in IT capacity building that could not have been achieved in any other way. The findings of this interim evaluation are in line with the conclusions of the final evaluation of the Customs 2020 programme, confirming that the programme was instrumental in implementing the UCC by financing essential European information systems, enabling data sharing, and fostering cooperation. According to the survey among national customs administrations, most participating countries (28 out of 30 respondents) agree that the programme's funding for the EES enables data sharing and cooperation, and creates economies of scale. Most respondents were of the view that, if the common components of the EES were no longer supported by the Customs programme, cooperation and exchange of information among EU Member States would be significantly affected (20 out of 24 respondents who answered this question).

Findings from the case studies of selected digital systems show that without programme funding, the systems in their current form and the associated benefits would not have been achievable by national administrations with the resources available. According to feedback from economic operators, the efficiency gains that these digital systems are expected to bring are not yet fully visible, either because of the complexity of the system (ICS2), or because the simultaneous deployment of larger projects has led to a loss of focus or interest from Member States and economic operators (PoUS), or as a result of varying capacity and level of readiness of Member States to introduce a new system (EU CCI).

The collaborative and human competency activities are providing opportunities for cooperation, communication and networking across the EU that could not have been achieved in any other way. Similar to the conclusions of the final evaluation of the Customs 2020 programme, the interim evaluation finds that collaborative and human competency activities clear benefits for programme stakeholders. Despite representing a very low proportion of the total programme funding in comparison to the allocation for the IT component, most national customs authorities responding to the survey (29 out of 30 respondents) agreed that the collaborative and human competency activities funded by the programme facilitate collaboration and trust-building among participating countries. There was broad consensus among survey respondents that if programme funding for collaborative activities were to be reduced, most of the benefits would be affected to a significant or to a high extent. The main result would be reduced networking opportunities (27 out of 30 respondents saying that their administrations would be impacted), followed

by a reduction of opportunities to learn from approaches in other Member States (25 out of 30 respondents).

The LMS case study shows that the portal is regarded as an improvement in comparison to the situation prior to 2021. Moreover, most stakeholders (71%) consider that the LMS has provided additional value in relation to what is offered at the national level or by other international organisations, such as the WCO.

4.3. Is the intervention still relevant?

Since its launch in 2021, the Customs programme has demonstrated a high degree of relevance to the evolving needs of the EU customs union. The programme's design, with its focus on supporting the uniform implementation of customs legislation through IT and administrative capacity building, has enabled it to respond swiftly to unexpected political, economic and operational challenges.

Much like the previous programming period, which saw two significant unanticipated events, i.e. Brexit and the COVID-19 pandemic, the current 2021-2027 programming period has been marked by the continued need to adapt to the reality on the ground. Since Russia's illegal full-scale invasion of Ukraine in February 2022, the programme support has been instrumental in supporting customs officials with guidance on translating the requirements of successive restrictive measures (sanctions) into the language of customs operations. Program resources were also quickly mobilised for the rapid inclusion of Ukraine as a beneficiary of the programme (see effectiveness).

The Russian aggression in Ukraine and broader security threats have brought into focus the role of customs in security policy. These developments have reconfirmed and heightened the need for the EU's system for advance cargo information (known as 'ICS2'). This system demonstrates the relevance of a centralised, EU-driven approach to the development of digital systems to achieve faster results. This is important in the context of evolving needs.

In another example of the value of a centralised approach, the current climate of tariffs uncertainty has highlighted the critical importance of the TARIC database, which is maintained and updated with the financial support of the Customs programme. TARIC provides customs officials and economic operators with up-to-date information on the duties applicable to goods entering the EU, including where tariffs have changed after having been stable for several decades, i.e. since the end of the end of the Uruguay Round in 1994, ensuring consistent application of these duties.

The programme has also remained relevant in light of constrained resources in national administrations. By funding shared IT systems, collaborative platforms and expert teams, it has enabled Member States to pool resources, avoid duplication and maintain operational capacity despite staffing and budget pressures at national level. The joint development of EES reduces the need for each Member State to fund its own separate

solutions, offering economies of scale that are particularly valuable in a context of limited national funding capacity.

In general, the evidence collected for this interim evaluation confirms that the programme addresses the needs of key stakeholders. However, some specific limitations were identified. One is the lack of involvement of accession countries in collaborative actions. Another is the need of taking a more business-friendly approach to developing technical/operational guidance, particularly when there is a heavy administrative burden or cost of compliance. This was consistently pointed out as a shortcoming in the ICS2, PoUS and EU CCI case studies.

The Customs programme faces broader structural limitations as well. Certain challenges facing the customs union, notably the rapid and continuing rise of e-commerce, cannot be addressed by the programme alone. While the programme can provide funding for relevant tools and forums for exchanging best practices among customs officials, the scale and nature of the challenge require broader policy interventions as proposed by the Commission in the EU Customs Reform proposal[44]. In the context of the proposed reform (see box below), the current support provided by the programme for its main building blocks will need to be explicitly assessed in detail as part of the final evaluation of the 2021-2027 programme.

Box 4: Proposed EU Customs Reform

Under the proposed Customs Reform, a new EU Customs Authority will oversee an EU Customs Data Hub. The Data Hub will replace the existing customs IT infrastructure in EU Member States. The new authority will also help deliver on an improved EU approach to risk management and customs checks. The proposed reform has three pillars:

- A new partnership with business: Businesses importing into the EU will log information on their products and supply chains into a single online environment: the new EU Customs Data Hub. This will give authorities a complete overview of supply chains and the movement of goods. Businesses will only need to interact with one single portal to submit customs information and will do it once even for multiple consignments. A fast-track process will exist for trusted traders. The Data Hub will be open for e-commerce in 2028, and to other importers by 2032, at first only voluntarily but mandatorily by 2038.
- **A smarter approach to customs checks**: Member States will have access to real-time data and will be able to pool information and intelligence to respond more quickly, consistently and effectively to tackle risks. AI will be used to analyse data so that customs authorities can perform more targeted checks. The Customs Authority will be able to act on the data from the Data hub and work with relevant partners for surveillance and enforcement purposes.
- **A more modern approach to e-commerce**: The reform makes online platforms responsible for ensuring customs duties and VAT are paid at purchase, eliminating hidden charges and ensuring compliance with EU standards. It removes the EUR 150

[44] COM(2023) 257 final

duty exemption, targeting fraud from undervalued parcels, and simplifies duty calculations. This new system is expected to streamline e-commerce, combat fraud, and generate an additional EUR 1 billion in customs revenue annually[45].

[45] See: https://taxation-customs.ec.europa.eu/customs-4/eu-customs-reform_en.

5. WHAT ARE THE CONCLUSIONS AND LESSONS LEARNED?

5.1. Conclusions

Effectiveness

During the current 2021-2027 programming period, the Customs programme has been crucial in taking forward the delivery of the common components of the UCC systems, which are to be deployed by the end of 2025. Most notable is the (ongoing) rollout of the new system for import control (ICS2), to which most of the programme budget has been allocated, and which is already contributing to the security and safety of the EU. For the newer systems, such as PoUS, EU CCI and ICG, some of the expected benefits will take time to fully materialise. At the same time, certain recurrent challenges in the field of customs cooperation are structural and cannot be met by the activities of the programme alone, as recognised in the proposal for customs reform.

The numerous and varied collaborative activities funded under the programme continue to yield strong results and are a necessary complement to the programme support for digital systems. They create networking opportunities, provide learning opportunities and consistent training content across the EU, support the exchange of best practices, and encourage the development of common solutions to common problems. Expert teams create room for collaboration between the Commission and the Member States in specific areas. They serve as platforms for collaboration and exchange of views, and have proved to be a useful tool for networking among national experts.

The LMS launched in 2021 is well regarded by users, and use of its resources is increasing, by Member States (though not necessarily candidate countries) as well as other external stakeholders. Users appreciate it for offering both e-learning courses and CLEP courses in a single, user-friendly platform, and they are taking more courses as a result. Despite some minor issues with navigation and the search function, the overall assessment of the features and functionalities of the portal is positive. However, Member States have failed to take advantage of the possibility to link their learning management systems directly to the LMS, without the need to transfer courses from one to the other; as a result, officials may end up taking out-of-date courses when updated ones are available. More attention could also be paid to audience development, in particular to obtain a return on the costs of making some courses available to the private sector.

One novel feature of the Customs programme is the introduction of innovation, both as a specific objective and as an eligible action type. An argument could be made that innovation is already embedded in the programme activities, specifically digital systems. However, the addition of innovation as a specific objective sought to generate new types of activities in response to new and unexpected challenges. For a mature programme such as the Customs programme, the integration of new activities can be expected to take some time. Indeed, the targets under this specific objective were not met in the first years. The time spent on agreeing on how to define the concept of innovation and the activities under

was likely due to the fact that there is a lack of dedicated internal leadership to champion the notion of innovation in customs.

Efficiency

Using a counterfactual approach, this interim evaluation has found that for the sampled digital systems for which a counterfactual scenario was developed, i.e. ICS2, PoUS and EU CCI, the approach taken was more cost effective than the alternatives. The alternatives in each case would have required a greater effort in terms of human resources and funding on the part of the Member States. These costs outweigh any benefits of the counterfactual scenarios, such as greater control for Member States or fewer problems with interoperability with existing systems.

In all three cases, the leadership role taken by the Commission was appreciated by national customs administrations and industry stakeholders. In fact, in most cases, any inefficiencies identified stemmed from aspects that have not been centralised. Still, industry feedback emphasised the need for advance and more business-friendly communication to ensure the best chances of compliance in the context of many (often simultaneous) complex projects.

While stakeholders acknowledge the positive value of collaborative activities, the evaluation indicates that the current approach of giving the ownership to Member States has underdelivered. Although these activities are recognised as valuable and beneficial, the low level of involvement by Member States is insufficient to fully leverage their potential. The main reason for this is lack of administrative capacity, especially for taking leadership roles, which come with an additional administrative burden. This suggests that a revaluation of the governance model is necessary to ensure that adequate incentives are in place. More proactive communication / awareness-raising of the benefits of leading activities, in addition to any adjustments to the governance of the collaborative activities to make them more attractive, may also be needed to encourage Member States to embrace leadership roles and engage more actively in collaborative efforts.

This interim evaluation has made extensive use of the new MEF introduced with the 2021-2027 programme, which is recognised as a very significant improvement over its predecessor framework. Yet, the MEF does not seem to be exploited to its full potential. Feedback from national authorities suggest that the MEF remains somewhat burdensome: even after the number of sub-indicators has been cut in half, the remaining number still remains high. This suggests that more streamlining would be beneficial. A further reduction in the number of indicators could further reduce the administrative burden of preparing the annual progress reports; this would allow for a more integrated analysis demonstrating how the different aspects support one another and, crucially, how they support the programme objectives. Such streamlining would potentially enable a more focused analysis of whether targets are being met on time, and if not, of the reasons and possible remedies.

Coherence

Customs authorities' role in border management has expanded, as they continue to face ever evolving and increasing challenges. To address this, a new instrument (CCEI), based on a different legal basis, was launched to support the purchase of equipment to perform more sophisticated and more consistent controls. The Customs programme has been used to complement this new instrument, ensuring that officials have access to the appropriate training and opportunities to exchange knowledge and best practices.

The blurring of the line between customs and non-customs work has made it even more crucial to ensure that the programme support is coherent with other instruments, including but not limited to, the sister programme managed by TAXUD for delivering tax policy, the Fiscalis programme. The interim evaluation provides evidence of clear synergies and complementarities between the Customs programme and both Fiscalis and the CCEI.

In continuity with the previous programme, the Custom programme remains consistent with other relevant instruments, but this requires continuous proactive efforts. In particular, given the specific objective of fostering innovation in the area of customs policy, more can be done to explore synergies with Horizon Europe.

EU added value

EU support for cooperation in the field of customs dates back over 30 years. As one of the few areas of exclusive EU competence, customs policy is vital for the implementation of the UCC, the key legal framework underpinning the Customs Union. As such, unlike some other policy areas, when it comes to support for customs policy, the question of the EU's specific role and what could have been achieved without the EU's involvement is difficult to answer, due to the fact the EU's role is so integral and has been so for such a long time.

Yet, the counterfactuals developed as part of this interim evaluation make it possible to obtain a more concrete, evidence-based picture of the added value of the EU's role. For ICS2, the centralised approach was considered to be two to four times more cost effective than the alternative, according to those consulted. Feedback collected for PoUS confirms that under both counterfactual scenarios tested (a fully distributed model or a model based on an already existing system adapted to incorporate the PoUS functionality), the overall financial burden on national budgets would be significantly higher than under the hybrid system, with notable increases in both investment costs and costs related to regular operations. The implementation of a new trans-European system such as the EU CCI also brings cost savings for Member States. For example, the EU CCI's common specifications were widely used by the Member States to both build and upgrade their NIS, resulting in cost savings and efficiency gains and ensuring regulatory compliance at EU level. Without shared specifications and central components, each Member State would incur considerable costs due to the need to maintain fragmented national procedures, resulting

in reduced global competitiveness and increased administrative burdens on national customs authorities.

Indeed, the interim evaluation finds that the Customs programme is achieving efficiencies of scale and efficiency gains in IT capacity building, while the collaborative activities are providing opportunities for cooperation, communication and networking across the EU that could not have been achieved without the involvement of the EU.

The customs authorities consulted found it difficult to imagine alternative ways of operating and cooperating, especially regarding the management of the digital systems supported by the EU, which play a key role in the Customs Union. In the absence of the Customs programme, cooperation between participating countries would have to be based either on informal and unstructured relations between Member States and between Member States and the Commission, or on formal channels and reciprocity agreements, which would be significantly more complex and costly to implement.

Implementing common components of these systems at EU level mitigates the challenges of customs administrations' unequal capacity in terms of IT and equipment, human resources and operational processes; the uneven interpretation and implementation of relevant legislation by customs administrations; and the obstacles to cooperation (including of a geographical, administrative, legal and strategic nature).

Relevance

Successive evaluations have confirmed the relevance of EU support for customs cooperation. This finding remains broadly valid. The current programme was launched in March 2021, during one crisis (the COVID pandemic), before the occurrence of another: Russia's full-scale invasion of Ukraine in February 2022. While much of the programme support is relatively fixed (since it is dedicated to the EES), some room for manoeuvre exists in the margins, which made it possible for the programme to respond to unexpected needs in the early years of the 2021-2027 programme period. Notably, programme support was used to prepare guidelines to translate the unprecedented restrictive measures (sanctions) imposed on Russia and Belarus into processes which customs officials (who would not typically deal with sanctions of this scale or scope) can effectively implement in their day-to-day work. In addition, programme resources were quickly mobilised to include Ukraine as a programme beneficiary.

The challenges posed by e-commerce, on the other hand, had been identified prior to the programme's launch and have since continued to increase. These are considered to require a more fundamental customs policy change, as proposed under the Customs Reform and may need to be re-assessed following the adoption of the Customs Reform proposal, potentially as part of the final evaluation of the programme. Notwithstanding the support provided by the Customs programme, little has been achieved to address the challenges of e-commerce during the current programming period.

At present, the evidence confirms that the programme is addressing the needs of key stakeholders, despite certain limitations. One is the lack of involvement of accession countries in collaborative actions. Another, mentioned by industry stakeholders, is the need for a more business-friendly approach to developing technical/operational guidance, particularly when there is a heavy administrative burden or cost to compliance. This has been consistently pointed out as a shortcoming in the ICS2, PoUS and EU CCI case studies.

5.2. Lessons learned

Lesson 1: EU support for the common components of digital systems remains essential for the implementation of the UCC.

Programme support for the EES is essential for the implementation of customs policy. As demonstrated by the in-depth research into EES, the alternatives considered would have been less effective and less efficient. The Commission has successfully demonstrated it can deliver large-scale, technically challenging systems on time. The experience with ICS2, the largest and most complex system launched under the programme to date, underlines the importance of a phased implementation schedule, early and close cooperation with the private sector, and clear, timely communication with relevant stakeholders as critical features of cost-effectiveness. However, and as documented in the UCC progress reports, the timely implementation of the UCC work programme also relies on the progress of national projects which, while monitored and supported by the Commission, fall outside the Customs programme's remit as they are the responsibility of the Member States. At the same time, there are a lot of parallel demands on both Member States and economic operators, which put pressure on already squeezed resources. This points to the continued need for programme support to drive progress but also suggests an area for improvement: namely, making technical/operational guidance more accessible in order to minimise the burden when introducing new systems.

Lesson 2: Harnessing the full potential of collaborative actions requires revisiting the governance arrangements.

Collaborative actions serve a niche and crucial function. They are the human element of the programme. While some collaborative actions work well, those with limited direct involvement of the Commission face challenges. If the leadership/ownership of actions by Member States is to be encouraged, the approach to the governance of collaborative activities should be revised. Support for Member States should be bolstered, to ensure that taking a leadership role is an attractive and justifiable investment on their part. This could be coupled with awareness-raising to develop a greater understanding among senior management within national administrations of the importance of these activities and the prestige that could be associated with assuming a leadership role. If this model cannot be adopted within the current programming period, it could be considered within the proposed Customs Reform.

Lesson 3: The benefits of the LMS could be optimised by fine-tuning some features and functionalities, and by low-cost promotion to the private sector.

Training activities are critical to the Customs programme's overarching goal of supporting customs authorities to act as one. Traders should encounter the same practices and interpretation of the rules at whichever border their goods enter the EU. The single LMS combining e-learning and CLEP events in one portal specifically designed as a learning management system, accessible to both public and private-sector stakeholders, has proved to be successful in providing a unified training approach for customs professionals. Four years after the launch of the new portal, some functionalities are, understandably, in need of fine-tuning. In addition, to increase efficiency, Member States could be encouraged to take up the functionality that links national learning management systems directly to the EC LMS. There is also an opportunity to take low-cost measures to broaden the private-sector audience and thus improve the return on the investment in making courses available to them.

Lesson 4: Dedicated and enhanced leadership could help fully embed the new specific objective of innovation.

Given that activities falling under the specific objective of 'supporting innovation in the area of customs' have been slow off the ground, to encourage innovation within the Customs programme, it is recommended to appoint a dedicated 'innovation champion'. This individual should foster an innovation-oriented culture in the activities funded by the programme, lead and participate in working groups, and collaborate with colleagues from DG TAXUD, the Directorate-General for Migration and Home Affairs (DG HOME) – the service in charge of the policy aspects of the research and innovation activities for civil security, including border management and customs – as well as the Joint Research Centre (JRC) and DG Research and Innovation (DG RTD). Additionally, the champion should engage with external partners, such as the TAXUD Trade Contact Group, relevant EU-funded customs research projects under Horizon Europe, and international organisations such as the WCO, to provide strategic direction and cohesive leadership that benefit all stakeholders involved.

Lesson 5: Taking an agile approach to project management, where appropriate, can support adaptation to the evolving and expanding role of customs.

Support under the Customs programme has been deployed to address new and unexpected needs. Given the recent challenges related to geopolitical developments, the evolution of international trade and ongoing digitalisation, maintaining scope for flexible and coherent support is required. Since much of the programme budget is allocated to large-scale IT projects, looking further ahead, embracing the most agile approaches to project

management could further strengthen the flexibility of support in the face of fast-changing needs.

Lesson 6: In view of the experience gained in operationalising the new MEF, further streamlining would likely improve use and reduce burdens.

While the current MEF is simpler than its predecessor, it still uses a large set of indicators which are difficult to manage and report on. Further reducing the number of indicators and even the frequency of reporting would make it possible to make better use of the remaining smaller set of indicators in the future. For indicators related to IT projects, providing a narrative about active projects and their alignment with programme objectives would offer more meaningful insights than mere numerical data. Certain sub-indicators seem to have limited value and could potentially be removed and some others may be better suited to periodic evaluations instead of annual surveys. Indicators related to collaborative activities could be better aligned with specific objectives of the programme and types of activities listed in the Regulation or the Work programme. Innovation could be better demonstrated by specific case studies presenting tangible innovations rather than opinions gathered through a survey. Detailed considerations for further consolidation of the MEF and streamlining of reporting (amending specific indicators) are presented in Annex III to the report (Table 11).

ANNEX I: PROCEDURAL INFORMATION

1. Lead DG, Decide Planning/Work Programme reference

The final (PLAN/2024/911) evaluation is a non-major initiative organised in accordance with Article 15(2) of Regulation (EU) No 2021/847 of 20 May 2021 establishing an action programme to improve the operation of taxation systems in the European Union.

The lead Directorate-General for the evaluation was the Directorate-General for Taxation and Customs Union (DG TAXUD).

2. Organisation and timing

The interim evaluation was informed principally by the 'study supporting the interim evaluation of the Customs programme 2021-2027' conducted by an external contractor, Tetra Tech International Development Europe, during the period from June 2024 to June 2025. An inter-service steering group with the following Commission services who expressed their wish to participate in the group supported the study.

Table 3: Commission services that formed the final study's ISG

Meetings and written procedure
DG AGRI - Agriculture and Rural Development
DG BUDG - Budget
DG DIGIT - Informatics
DG ENV - Environment
DG FISMA - Financial Stability, Financial Services and Capital Markets Union
DG GROW - Internal Market, Industry, Entrepreneurship and SMEs
DG HOME - Migration and Home Affairs
DG JUST - Justice and Consumers
DG REFORM - Structural Reform Support
DG SG - Secretariat-General
DG TRADE - Trade
JRC - Joint Research Centre
Legal Service
OLAF - European Anti-Fraud Office

The inter-service steering group for the evaluation met five times, on 7 March and 1 October 2024, and 15 January, 19 May and 16 June 2025. The last meeting was a validation for the 'study supporting the interim evaluation of the Customs programme 2021-2027' during which the external consultants presented their findings, conclusions

and recommendations. These were then discussed with the group, and their validity and credibility were confirmed.

3. Evidence used together with sources and any issues regarding its quality

The present interim evaluation is based on work carried out by external consultants. The material informing this evaluation consisted of (1) programming documentation, (2) previous studies, reports and evaluations, and (3) the MEF, as detailed in Table 5, which also presents the intended purpose of use.

The evaluations also gathered primary data on the programme's implementation, functioning, results and use directly from the best-placed stakeholders: the tax administrations of the participating countries and, albeit to a smaller extent, economic operators. Evidence was collected through targeted consultations and cases studies; the details of how these were collected can be found in Annex II.

Table 4: Sources of information used for the interim evaluation of the Customs programme 2021-2027

Source	**Purpose**
1. Programming documentation	
1.1 Programme Regulation (EU) No 2021/444	- underlying rationale, history and context - main features of the programme - key stakeholders and beneficiaries - specific and operational objectives - headline budget figures - overview of activities and priorities
1.2 Annual Work Programmes (AWP) The Customs AWPs are annexed to each yearly financing decision	- structuring and selection of case studies - priorities in terms of resource allocation - continuing relevance and policy issues of interest for the programme - expected results and annually updated goals
1.3 Monitoring and Evaluation Framework (MEF)	- evaluation design, mapping MEF indicators to evaluation questions - limits of MEF indicators - purpose and design of different indicators - practicalities of MEF data collection and their consequences
2. Studies, reports and evaluations	
2.1 Annual Progress Reports (APR) Published yearly, available for 2023, 2022, 2021 and 2020.	- intervention logic - programme - performance/effectiveness in terms of outputs and results - insight into how the MEF is used and reported

	- structuring and topicality for the evaluation case studies - perceived strengths and areas for further development – early warnings and learning within the programme
2.2 Evaluations, impact assessments and reports *Final evaluation of the Customs 2020 programme* *Action follow-up plan: final evaluation of the Customs 2020 programme*	- previous findings, conclusions and recommendations - background for recent developments in the programme - ideas for other sources of data - ideas for issues to explore / build on past and envisaged policy context going
3. Interviews and targeted surveys	
3.1 Interviews with representatives of national customs authorities, the European Commission and relevant economic operators	- collect further insights on the perspectives of policy officers, national customs authorities and EES system users - collect insights from the contractor responsible for developing and operating the LMS
3.2 Targeted survey for national customs administrations, LMS user survey and survey of the Training Support Group	

4. Use of external expertise

The Commission carried out the evaluation study using external consultants procured through a framework contract. The 'Study supporting the interim evaluation of the Customs programme 2021-2027', which is the main study informing this interim evaluation, was conducted by a consortium led by Economisti Associati (now Intellera)[46]. The contract was signed on 17 June 2024 for a period not exceeding 10 months; a non-cost extension of the contract until 30 June 2025 was granted afterwards.

[46] Framework Contract TAXUD/2024/CC/171 - Lot 1.

ANNEX II. METHODOLOGY AND ANALYTICAL MODELS USED

1. Approach

The interim evaluation of the Customs programme 2021-2027 mainly builds on the findings of an external support study conducted by a contractor between June 2024 and June 2025. The appraisal of the programme over the period 2021-2024 took an overall approach that consisted of assessing the effectiveness, efficiency, coherence, EU added value and relevance of the Customs programme. To ensure that the assessment is robust, it has a structured approach based on an elaborated intervention logic, an operationalised evaluation matrix and a mix of data collection and analytical methods. The overall approach included the following three main tasks:

- *structuring and scoping;*
- *data collection and*
- *analysis and lesson learned.*

In line with the Commission's Better Regulation Guidelines[47], the evaluation criteria of effectiveness, efficiency, coherence, EU added value and relevance were covered. They were addressed through 13 key evaluation questions:

1. To what extent have the IT capacity building activities (incl. programme support for the EES) contributed to the achievement of the programme's general and specific objectives?

2. To what extent have the collaborative and human competency building activities contributed to the achievement of the programme's general and specific objectives?

3. To what extent has the programme's new eligible action on innovation been used?

4. Overall, how effective has the programme been in progressing towards the achievement of its objectives?

5. To what extent is the programme's funding to the common components of the EES cost efficient?

6. To what extent is the governance of the programme's funding of collaborative activities cost efficient?

7. To what extent is the programme funding of human competency activities cost efficient?

8. To what extent has the programme governance been efficient during the current MFF considering the tools available (i.e. the MEF and MASP-C)?

9. To what extent are the conclusions in relation to the coherence of the programme as per the Customs 2020 final evaluation still valid?

[47] Better Regulation Guidelines, Commission staff working document SWD (2021) 305 final.

10. To what extent does the programme achieve complementarity with the new CCEI in light of customs policy needs?

11. To what extent does the programme achieve complementarity with the Fiscalis Programme in light of customs policy needs?

12. To what extent are the conclusions in relation to the EU added value of the programme as per the Customs 2020 final evaluation still valid?

13. To what extent is the programme support relevant in view of evolving needs?

These questions were operationalised and associated indicators and judgement criteria were developed to provide a framework for collecting data and making evaluative judgements (see Annex III).

The approach to this exercise was informed by five main considerations:

1) the evolution of the Customs programme since 1991 - and the fact that its various iterations has undergone periodic evaluations ever since - allows for **targeted analysis of specific components**, maintaining its core activities without necessitating another holistic assessment;

2) **significant investment in IT systems** requires a comprehensive understanding of their effectiveness;

3) **extensive coverage of collaborative activities and capacity building in past evaluations**, and regular monitoring activities, has led to "consultation fatigue" among stakeholders (meaning that additional consultation should be targeted and limited to what is strictly necessary);

4) **previous evaluations encountered difficulties in measuring the costs and benefits of complex IT systems due to limited data**; and

5) **the recently introduced MEF** offers more data and insight on the programme than was available for previous evaluations.

2. Overall methodological framework

The methodological approach was based on combining depth (via case studies) and breadth (via targeted and general research on key (horizontal) aspects of the Customs programme). This work was guided throughout by the intervention logic.

The approach prioritised the most resource-intensive aspects of the data collection efforts on a set of four stand-alone case studies on specific EES. A detailed cost-benefit analysis was carried out for three of these systems, which – while evidently not representative of all EES – were indicative of the types of costs and benefits of the programme and covered different expected benefits.

A great deal of work was put in to conducting a Learning Management System (LMS) case study.

The approach to these case studies, including the cost-benefit analysis, incorporated the specific challenges of the previous evaluation, namely the difficulties of quantifying benefits. Counterfactual scenarios were developed for three IT systems - ICS2, PoUS and

EU CCI - to better quantify the contribution of the programme compared with an alternative without EU support.

For these three EES, the cost-effectiveness of the programme funding was quantified by comparing the costs actually incurred under the current system architectures with the projected costs under the most realistic counterfactual scenarios. Data on the projected costs for the theoretical counterfactuals were obtained through interviews and a survey for national customs administrations. Although variation in the granularity of responses made it difficult to gain a comprehensive understanding of costs in all cases, the data allowed for an approximated quantification of the cost-effectiveness for ICS2 and PoUS (but not EU CCI).

While the case studies provide depth, the evaluation also needs to cover the breadth of the support the programme provides, i.e. including other EES, general collaborative actions and the horizontal aspects of delivering the programme. In the case of general collaborative actions, this is particularly true of certain 'new' elements under the seventh iteration of the Customs programme. In terms of programme delivery, an updated assessment of the functioning of the MEF is required. It is also necessary to assess the governance mechanism for collaborative actions.

The data-collection process for assessing the programme as a whole was designed to be comprehensive, again prioritising primary research on the key issues. Desk research was used extensively throughout. Targeted interviews mainly concerned the main areas of interest as per the Terms of Reference and initial scoping discussions with DG TAXUD (mainly focusing on effectiveness and efficiency). The survey of national customs administrations was used primarily to fill in gaps and to broaden the findings from the case studies.

Structuring and scoping

The initial analytical framework was supported by desk research reviewing existing programme documentation, annual progress reports and policy documents. An evaluation matrix was aligned with the customs intervention logic to establish clear indicators, data sources and judgement criteria for each evaluation question. The evaluation matrix (Annex III) addressed 13 questions, focusing on the programme's effectiveness, efficiency, coherence, EU added value and relevance. This task also involved developing a methodology, which included defining the sample of four EES and the LMS for in-depth case studies and the data-collection strategy, both of which are described in more detail below.

The most extensive and important feature of the methodology for this evaluation was the case studies on four EES, which were carried out to facilitate an in-depth assessment of IT systems, which account for the biggest proportion of Customs programme funding.

In previous evaluations, providing quantified estimates of the costs and benefits of the IT systems (and of support for them from the Customs programme) had proved very difficult, partly because the point of comparison for assessing such costs and benefits was not always clear.

This was because i) IT systems typically go hand-in-hand with EU legislation under which digital data exchange is mandatory, and ii) it cannot be assumed that the absence of the (common components of) the EES would simply imply a return to mostly paper-based exchange of information. To address this issue, a new approach in this interim evaluation was to compare each system to a hypothetical, 'counterfactual' scenario of what may have been expected in the absence of EU funding.

The purpose of the only **non-IT case study** – on the LMS – was to examine an aspect of the programme that was new for the current funding period. Rather than covering all remaining actions in detail, the **programme assessment** was aimed solely at confirming the validity of previous evaluations and gathering new insight on issues of particular interest, most importantly the EU added value of the collaborative actions and expert teams.

Data collection and analysis

Existing documentation such as policy and programming documents, Customs annual progress reports (APRs) and MEF data were reviewed to provide understanding and context. Key information and gaps were systematically mapped to guide further data-collection steps. Data for both the case studies and the programme assessment was collected using three main methods:

1. desk research to review a wide range of sources of secondary data and information;
2. targeted interviews with representatives of national customs authorities and the European Commission and, where relevant, economic operators and external contractors; and
3. two targeted surveys, one for the national customs authorities of participating countries (31 responses) and for online users of the LMS (62 responses).

Overall, the interim evaluation sought to collect qualitative and quantitative data, and data on the implementation of the programme and its impact.

Case studies on EES

The interim evaluation focused on a series of in-depth case studies of specific EES which account for a very large proportion of the budget allocation and are frequently described as the backbone of the Customs Union. The programme supports around 70 systems, and this uses up most of the programme budget, around 95%.

The sample comprised systems developed and/or to be deployed during this programming period, which contributed to different programme (and customs policy) objectives: ICS2, PoUS, EU CCI and ICG. The case studies provided an assessment of the effectiveness, efficiency, relevance and EU added value of the sampled systems. In three cases this was based on a counterfactual approach.

Table 5: EES case studies

European Electronic System (EES)	Point in customs process	Maturity (2021-2024)	Expenditure intensity	System architecture
Import Control System (ICS2)	Pre-arrival security and safety	Most advanced (phase 3 of 3 deployed)	Very high	Centralised
Proof of Union Status (PoUS)	Goods status determination	Emerging (phase 1 of 2 deployed)	Medium	Hybrid
EU Centralised Clearance for Import (EU CCI)	Import clearance	Emerging (phase 1 of 2 deployed)	Medium	Distributed
Import of Cultural Goods (ICG) system	Specialised import controls	Newest (deployed in 2025)	Low	Centralised (based on TRACES)

The methodology for the case studies was tailored to the system but in each case involved comprehensive desk research and in-depth stakeholder interviews. In the case of ICS2, PoUS, EU CCI a written questionnaire was sent to authorities to support the detailed costing of the counterfactual (see below). The interviews included EU officials, national authorities and economic operators[1]. Triangulation was used to ensure the robustness of the reported analysis.

Alternative or counterfactual scenarios were developed for three of the EES case studies to better assess the systems' impacts, by comparing the actual costs and benefits they generate with a hypothetical alternative situation where no customs (or other EU) funding is available to develop and maintain the systems. Two main types of counterfactual situation were considered, with the most appropriate one for each case study chosen as a point of comparison:

- The first was a **hypothetical continuation of the prevailing situation before the system became operational**, allowing for a simple 'before and after' comparison. However, this counterfactual was not always appropriate as i) certain systems have been in use for over 20 years, making a return to paper-based information exchange unrealistic, and ii)) many systems serve to address specific, requirements under EU legislation, meaning that a scenario where they simply did not exist would be unfeasible, i.e. disregarding the obligation for the various actors (including the Member States) to comply with the legal requirements on the electronic exchange of data.
- The second was to **assume that Member States would still need to meet the relevant legal obligations, but without EU support** – in particular, without Customs programme funding for common systems, components and/or technical specifications. In other words, the Member States would have to find ways to ensure that data could

be exchanged electronically, without relying on the EU to support interoperability or centralised systems.

Table 6: Counterfactual scenarios selected for ICS2, PoUS and EU CCI

ICS2	PoUS	EU CCI
A distributed system where each Member State would have to develop their own system for economic operators to comply with the relevant (additional) obligations and share information with all Member States involved.	1. A distributed system developed nationally, where each Member State would have to provide economic operators in their country with an equivalent electronic system. 2. Adapting an already existing system such as the NCTS to add the PoUS of goods.	A scenario where there would not be an EU CCI in place (a case of force majeure)

Source: the author

Non-IT case study

In addition to the four case studies on EES, the evaluation included a dedicated case study on the learning management system (LMS). The LMS (officially called the Customs & Tax EU Learning Portal),[2] was launched in May 2021 as a one-stop shop for all training and capacity-building activities carried out under the Fiscalis and Customs programmes. The LMS portal provides access to e-Learning courses, webinars, nano-learning modules and e-books; some of these are solely for customs and tax officials whereas others are also open to other interested stakeholders such as economic operators and academics.

It also acts as the central access point for training courses in the CLEP, where national officials can submit applications to take part in online or in-person events.

This case study did not evaluate the content of the e-Learning materials or the CLEP training courses, which had already been analysed comprehensively in previous assessments, and the findings remained applicable. Instead, it concentrated on the LMS. It examined how well the platform met the needs and expectations of Member States, identified areas for functional improvement and assessed its complementarity with other national and international initiatives.

The case study also looked ahead at potential changes and possible new features that could boost its value to the Member States. To achieve this, it investigated possible new features that might benefit the Member States and assessed their receptiveness to broadening the LMS's role to include hosting national training modules, in addition to European ones.

The data collection for this case study included background information, including the original business case for the LMS, tender specifications and contracts for its development and operation, and budgetary data. It also included the LMS platform itself and the training catalogue.

Statistical data were also gathered on i) courses downloaded, ii) courses completed, iii) registered users, iv) participation levels among public officials and private stakeholders, v) learning outcomes and basic website statistics. Documents on the LMS produced by DG TAXUD and the Training Support Group (TSG) were also included, such as the results of a survey conducted of national training coordinators and a paper by DG TAXUD on the future of the LMS.

The stakeholder consultation comprised two main sections. Firstly, eight interviews were conducted with DG TAXUD, the contractor responsible for developing and operating the LMS, and customs officials taking part in the TSG from five Member States. Secondly, a survey of LMS users conducted by TSG members was published on the LMS site, alongside a parallel case study on the LMS for the Fiscalis platform, and garnered 62 replies. Of these, 33 expressed an interest in customs only, and 19 expressed an interest in both taxation and customs; the remaining 10 respondents expressed an interest only in taxation and are not referred to in this report.

Programme assessment

The data collection for the programme assessment involved an extensive desk review of documents and sources of information including i) the updated MEF, ii) programming documents, iii) previous evaluations and assessments, and other monitoring documents such as annual progress reports and iv) elements of the programme such as the MASP-C and UCC work programme and reports).

In addition to the review of documents, 18 targeted interviews were conducted with Commission officials from DG TAXUD and other DGs, and an online survey took place among national coordinators in national customs administrations to fill gaps in the findings and to validate the main emerging lessons.

Final Analysis and Lessons Learned

Extensive analysis of quantitative and qualitative data was conducted throughout the programme, with statistical software used for survey responses and programme indicators used to identify trends, correlations and impact metrics. This included cost-benefit analyses derived from the case studies. Qualitative data were processed to reveal themes and patterns in interview transcripts and survey responses. Triangulating data across multiple sources ensured that the conclusions were reliable and consistent.

The conclusions drawn from this comprehensive analysis addressed the five evaluation criteria: effectiveness, efficiency, relevance, coherence and EU added value. They highlighted the achievements of the programme while also pinpointing areas for improvement, supported by robust evidence.

The analysis phase identified lessons learned, best practices and areas for potential improvement, which are detailed in the interim evaluation itself. Further details on the underlying evidence, including the functioning of the assessed EES and their contribution to the programme's general and specific objectives, can be found in the annexes of the external support study.

3. Limits to the evidence base and robustness of findings

For several different types of system, the case studies sought to go into more depth than has been possible in the past, shedding new light on the costs and benefits, and factors boosting and hindering success. In previous evaluations it was very difficult to provide quantified estimates of the costs and benefits of the IT systems (and of Customs programme support for them), partly because the point of comparison was not always clear. This was because IT systems typically go hand-in-hand with EU legislation that makes digital data exchange mandatory, and it cannot always be assumed that the absence of the (common components of) the EES would imply a return to the previous situation of mostly paper-based exchange of information.

To address this issue, a new approach to this evaluation was to compare each system to a hypothetical 'counterfactual' scenario – agreed with DG TAXUD – of what may have been expected in the absence of EU funding.

The purpose of the only **'non-IT' case study** – on LMS – was to examine an aspect of the programme that was new for the current funding period. The **programme assessment**, rather than covering all remaining actions in detail, was aimed solely at confirming the validity of previous evaluations and gathering new insight on issues of particular interest to DG TAXUD, most importantly the EU added value of collaborative actions and expert teams.

Overall, the methodology proved effective. The counterfactual approach to the case studies on EES, allowed for harvesting insight of a different nature and scale than had previously been achieved, by pinpointing the ways in which EES – and related collaborative actions – contribute to the work of national administrations and economic operators and generate EU added value, compared to the most likely alternative scenario.

With some minor exceptions, it was possible to identify and engage with stakeholders as hoped, and case studies were able to build a solid evidence base. The LMS case study and programme assessment were also implemented largely as planned and obtained the expected input. That said, there are two key limitations that should be pointed out:

- **Trade-off between depth and breadth**: based on the considerations set out above, the evaluation deliberately chose to go into more depth on certain IT systems, which meant that other IT systems and aspects of the programme, particularly collaborative actions, could not be assessed in as much detail as in previous evaluations. For this reason, the evidence for certain evaluation questions (particularly those not focused on the EES) was limited. In these cases, key findings

and conclusions from previous evaluations were used as a starting point, and either confirmed, disproved or on the basis of the available data and information.

- **Fragmented IT cost data**: the rationale for the approach based on in-depth IT case studies was also to conduct a detailed cost-accounting exercise on the systems concerned. Due to confidentiality reasons, only a reduced data set was available, covering fewer cost categories and a shorter timeframe than initially planned. Accordingly, while the IT case studies were able to generate significant and – in many instances, quantitative – insight, it was not possible to conduct a full cost-accounting exercise.

ANNEX III. EVALUATION MATRIX AND, WHERE RELEVANT, DETAILS ON ANSWERS TO THE EVALUATION QUESTIONS (BY CRITERION)

This Annex sets out the detailed analysis by judgement criterion to reply to the evaluation questions (EQs) by criterion (see table below), providing all relevant detail on the evidence base informing the narrative replies to the evaluation questions in Section 4 of the main report. This document also includes the evaluation matrix that formed the organising framework of the interim evaluation. Please note, the current order of questions has been slightly amended in the interests of logical flow.

The evaluation matrix and the analysis of the EQs address all the evaluation criteria: effectiveness, efficiency, coherence, EU added value and relevance, following the order of the main report. The interim evaluation's robustness comes from triangulated evidence from a comprehensive set of targeted data-collection tools (provided in Annex II).

Table 7: Effectiveness evaluation matrix

Evaluation Question	Judgement Criteria	Indicators	Sources
1. Overall, how effective has the programme been in contributing to the achievement of its objectives?	The effects of the programme referred to in the specific EQs under 'effectiveness' confirm that the programme is supporting: • the customs union and customs authorities working as one; is contributing to: • ensuring security and safety within the Union • protection of the financial and economic interests of the Union • facilitating legitimate business activity. is supporting: • the preparation and uniform implementation of customs legislation and policy; • customs cooperation;	Perception of beneficiaries and stakeholders in interviews and online consultation that the programme as a whole is on track to achieve its objectives, both general and specific Analysis and triangulation of findings from other effectiveness EQs Data from the programme indicator: Union Law and Policy Application and Implementation Index Impact indicators from MEF relating to general objectives	Scoping interviews Desk research Survey Answers to EQs 2-4

	• administrative and IT capacity building, including human competency and training, as well as the development and operation of European electronic systems; • innovation in the area of customs policy. There have been unexpected or unintended (positive or negative) consequences that have driven or hindered progress, and it is possible to identify the causes. The link between the Customs programme's IT and the EES complemented with the national components is allowing for full implementation of the UCC systems. The programme is communicating and disseminating its achievements and the opportunities it offers. The Member States (primarily the customs authorities) have taken steps to ensure their administrations and economic operators make full and effective use of the EES.	Perception of beneficiaries and stakeholders in interviews and online consultation of programme-related factors that have contributed to or hindered the achievement of the specific and general objectives Quantitative and/or qualitative data from and data from key Customs programme documentation	
2. To what extent have the IT capacity building activities (incl. programme support for the EES) contributed to the achievement of the programme's	There are identifiable benefits for stakeholders from the IT capacity-building activities of the Customs programme Individual IT systems or clusters of systems are delivering the intended	Perception of beneficiaries and stakeholders (in interviews and online consultation): - of the benefits of the Customs programme	**EES case studies** Scoping interviews Desk research

general and specific objectives	outputs achieving the expected results (specific objectives) and having the intended impact (general objectives) There is evidence that some IT systems or clusters of systems are contributing more than others to achieving the expected results and having the intended impact	and the hierarchy of benefits - of the extent to which the IT capacity-building activities (individually, in clusters or as a whole) are contributing to achievement of the general and specific objectives Quantitative and/or qualitative data on programme indicators (e.g. on the availability of systems), indicators from the MEF, and data from key Customs programme documentation	Survey
3. To what extent have the collaborative and human competency building activities contributed to the achievement of the programme's general and specific objectives?	There are identifiable benefits for stakeholders from the Customs programme's collaborative and human capacity- building activities, i.e. • meetings / events – project-based collaboration • human competency building (training) • support (including innovation) and other actions (including Expert Teams (such as the ECCG and the Expert team on Customs IT (ETCIT)) The collaborative and human capacity-building activities are delivering the intended outputs, achieving the expected results (specific objectives) and having the intended impact (general objectives), but some are	Perception of beneficiaries and stakeholders (in interviews and online consultation): - of the benefits of the Customs programme and the hierarchy of benefits - of the extent to which the collaborative and human capacity-building activities (individually, in clusters or as a whole) are contributing to achievement of the general and specific objectives Quantitative and/or qualitative data on programme indicators (including the Learning Index, the Collaboration Robustness Index and the Best Practice and Guideline Index), indicators from the MEF, and data from	Scoping interviews Desk research Targeted interviews on **general collaborative activities** Survey

	making a greater contribution than others The LMS for customs contributes to the objective of 'acting as one'	key Customs programme documentation	
4. To what extent has the programme's new eligible action on innovation been used?	The new eligible action on innovation is being used. It is meeting a need and there are no obstacles to implementation The programme is accommodating new technological developments satisfactorily	Perception of beneficiaries and stakeholders (in interviews and online consultation) of putting the new action into practice and the extent to which innovation is embedded in other activities rather than being dealt with as a stand-alone activity Quantitative and/or qualitative data from key Customs programme documentation	Targeted interviews on **innovation** Desk research (add sources)

Table 8: Efficiency evaluation matrix

Evaluation Question	Judgement Criteria	Indicators	Sources
5. To what extent is the programme's funding to the common components of the EES cost effective?	The costs of the common components are proportionate to the objectives of the specific systems and the expected results (specific objectives) and impact (general objectives) of the programme There are critical issues or inefficiencies which need to be addressed in order to optimise efficiency[1] There is scope for increasing efficiency via	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the benefits relative to cost of the common components of the EES, and the scope for greater efficiency and /or additional measures that can be introduced in the short- and medium-term to bring about improvements Quantitative and/or qualitative data on programme indicators, indicators from the MEF and data from key	**EES case studies** Scoping interviews Desk research Survey

	simplification and cost reduction The benefits of the current approach to contractual management of common components of the EES outweigh the risks of the identification of costs per electronic system	Customs programme documentation Cost elements and costs of the specific EES (common components) financed by the programme	
6. To what extent is the governance of the programme's funding of collaborative activities cost effective?	The resources for the collaborative activities are proportionate to their contribution to the results and impacts of those activities and of the programme The grant management approach is achieving the desired objective of incentivising Member States to take a proactive role in the collaborative activities There is scope for increasing efficiency via changes in governance	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the benefits of the collaborative activities in relation to their cost, and the scope for greater efficiency Quantitative and/or qualitative data on indicators on collaborative activity, the direct and indirect costs of the grant management system, and other relevant documentation	Scoping interviews Desk research Survey Targeted interviews on **collaboration**
7. To what extent is the programme's funding of human competency activities cost effective?	The resources for the training activities financed by the programme are proportionate to the contribution they make to the results and impact of those activities and of the programme itself Coordination with national training activities and those of other bodies (e.g. the WCO, the European	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the benefits of human competency activities in relation to their cost Quantitative and/or qualitative data supporting the Learning Index and Knowledge Sharing and networking indicators, indicators	**Case study on learning** Scoping interviews Desk research Survey

	Union Agency for Law Enforcement Training (CEPOL)) ensure optimal use of programme resources There is scope for simplification without any loss of efficiency	from the MEF, minutes of the Training Support Group etc. Cost data on human competency activities	
8. How efficiently has the programme governance worked during the current MFF given the tools available (i.e. the MEF and MASP-C)?	The resources required by the MEF and MASP-C are proportionate to the contribution they make to the expected results and impact of these activities and of the programme There are improvements that could be made to the MASP-C to optimise its use as a project and planning support tool. The MEF could be improved and simplified in ways that enhance its use as a tool to measure progress towards achieving the objectives of the programme	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the benefits of the MEF and MASP-C in relation to their cost and the extent to which there is scope for improvement Quantitative and/or qualitative data from the MEF and MASP-C and customs programme documents or workflows which rely on them as inputs	Scoping interviews Desk research Survey Targeted interviews on **programme management**

Table 9: Coherence evaluation matrix

Evaluation Question	Judgement Criteria	Indicators	Sources
9. To what extent are the conclusions on the coherence of the programme set out in the Customs 2020 final evaluation still valid?	The Customs programme is continuing to support other EU initiatives and programmes and benefit from them. The Customs programme is avoiding overlaps and developing synergies with	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the continuing validity of the conclusions of the Customs 2020 final evaluation	Scoping interviews Desk research Survey Targeted interviews

	other EU spending programmes Key elements of the Action Plan issued in follow-up to the Customs 2020 final evaluation are being implemented, i.e. improved risk management, improved management of e-commerce, improved promotion of compliance, customs authorities acting as one.	Quantitative and/or qualitative data on Programme indicators, indicators from the MEF and data from key customs programme documentation, such as annual progress reports	Case studies where relevant
10. To what extent is the programme's complementarity with the new CCEI achieved, in terms of policy needs?	The interface between the roles of the Customs programme and the CCEI is seamless and synergistic, in line with the requirements of current policy	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the coherence between the Customs programme and the CCEI in the implementation of their roles Data from, for example, annual progress reports of the Customs programme and CCEI annual reports, work programmes, and data from other key Customs programme documentation	Scoping interviews Desk research Survey Targeted interview
11. To what extent is the programme's complementarity with the Fiscalis programme sufficiently achieved, in terms of policy needs[2]?	The interface between the roles of the Customs programme and Fiscalis is seamless and in line with the requirements of current policy	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the coherence between the Customs programme and Fiscalis in the implementation of their roles	Scoping interviews Desk research Survey Targeted interview

		Quantitative and/or qualitative data from for example, DG TAXUD annual activity reports and management plans, work programmes, and other Customs programme and Fiscalis documentation	

Table 10: EU added value evaluation matrix

Evaluation Question	Judgement Criteria	Indicators	Sources
12. To what extent are the conclusions on the EU added value of the programme set out in the Customs 2020 final evaluation still valid?	The Customs programme is achieving efficiencies of scale and efficiency gains in IT capacity-building that save time and resources for national administration and economic operators that could not be achieved in any other way Joint actions and training are providing opportunities for cooperation, communication and networking across the EU that could not be achieved in any other way The IT capacity-building activities (the EU-level digital environment) help facilitate legitimate business activity in the internal market and in external trade to the benefit of all stakeholders, including citizens, achieving the expected impacts (general objectives) of the Programme	Perception of beneficiaries and stakeholders (in interviews and online consultation) that the benefits of the Customs programme in IT and human capacity building for national administrations and economic operators are ongoing. Such benefits could not be replicated in any other way Quantitative and/or qualitative data from EQs on effectiveness and efficiency Perception of beneficiaries and stakeholders (in interviews and online consultation) of how impossible it would be without EU funding to continue to obtain the benefits of: - IT capacity building for EU stakeholders and citizens in terms of facilitation of the Single Market and international trade	**Case studies on EES and learning** Scoping interviews Desk research Survey Targeted interview

	The human competency building activities, such as the Customs & Tax EU Learning Portal, contribute to the uniform implementation of customs legislation by national administrations and help to achieve the expected impact (general objectives) of the programme The collaboration activities (e.g. expert teams and other collaborative activities), contribute to customs cooperation and help achieve the expected impacts (general objectives) of the programme	- human capacity building in terms of the uniform implementation of customs legislation and customs cooperation Quantitative and/or qualitative data on the benefits of the programme from evaluations and impact assessments and other Customs programme documentation	

Table 11: Relevance evaluation matrix

Evaluation Question	Judgement Criteria	Indicators	Sources
13. To what extent is programme support able to adapt to changing needs?	The Programme has been able to adapt to evolving customs policy priorities[4]. There are new policy objectives/aspects to be taken into account that may have a negative impact on the added value of the programme, or may reinforce it (e.g. economic/policy context) The legal scope of the programme is appropriate in terms of meeting the evolving and expanding role of	Perception of beneficiaries and stakeholders (in interviews and online consultation) of the ways in which the programme has (or has not) kept pace with changes in the economic and customs and EU policy environment, including enlargement Quantitative and/or qualitative data from documentation on customs and EU policy priorities since 2021 and the way in which the economic context	Scoping interviews Desk research Survey Targeted interviews on **relevance** Case studies where relevant

	customs at the external borders. The scope of the actions provided for under the programme is suitable in terms of meeting the EU IT and collaboration needs of the Commission and the Member States (it is flexible, all necessary types of intervention and activity can be covered, and all stakeholders are sufficiently involved) There are no challenges or limitations restricting the ability to meet EU IT and collaboration needs	has affected them, including DG TAXUD and Customs programme documentation	

ANNEX IV. OVERVIEW OF BENEFITS AND COSTS

The table below summarises the costs and benefits of the Customs programme itself (rather than the policy it supports), as identified by the interim evaluation. The programme focuses on activities forming two main building blocks: (i) support for the common elements of the EES and (ii) collaborative activities. The interim evaluation methodology distinguished between the costs and benefits of these different building blocks, an approach adopted in this overview.

As regards the costs, the table does not include the cost of the programme itself for the EU budget (EUR 950 million for the period 2021-2027). However, it is worth recalling that approximately 95% of this amount is allocated to around 70 different EES.

Regarding the EES given the wide range of digital systems supported by the programme, the study did not set out to comprehensively assess the costs or benefits of all systems. Rather, a carefully selected sample of digital systems was chosen for in-depth study (see Annex II). Across the selected cases, the study consistently found that the approach taken was less costly than possible alternatives (as detailed in the counterfactual analyses for three of the four systems).

In terms of direct compliance costs to businesses, while there are plenty of these associated with customs policy – and the regulation derived from it – but the programme does not create compliance costs for businesses per se. While the systems supported by the programme do involve compliance costs, these were not quantified systematically for the purposes of this interim evaluation. Instead, the focus was on assessing the relative cost-effectiveness of the systems compared to possible alternatives. Again, the findings confirmed that the systems supported by the programme were less costly than the possible alternatives.

Regarding collaborative activities, the costs incurred by Member States were limited primarily to the burden of managing grants and reporting for participation in collaborative activities (e.g. expert teams and project groups). These costs were assessed qualitatively by collecting information on the proportionality of the burden of participation via a questionnaire for national customs administrations. Follow-up interviews were conducted to fill gaps or clarify the interpretation of this data.

Table 12: Overview of costs and benefits identified in the interim evaluation						
	Citizens		Businesses		Administrations	
	Quantitative	Comment	Quantitative	Comment	Quantitative	Comment
Direct compliance costs	-	None	-	None	-	Costs (burden) of participation in collaborative actions is low, according to feedback received from administrations.
Enforcement costs	-	None	-	None	-	None
Indirect costs	-	None	-	None	-	None
Direct benefits	-	None	-	None	-	Common components relieve burden on national administrations, generating savings estimated at 2 – 4 times the investment required, based on the example of a complex and resource-intensive system like ICS2.
Indirect benefits	-	None	-	None	-	Protection of the financial and economic interests of the EU and its Member States, ensuring security and safety in the Union and protecting the Union and EU citizens from illegal and unfair trade. Customs authorities working together, enhancing the uniform implementation of customs legislation and policy (LMS, collaborative actions)

ANNEX V. STAKEHOLDERS CONSULTATION - SYNOPSIS REPORT

This annex summarises all stakeholder consultation activities undertaken for the interim evaluation of the Customs programme 2021-2027. It gives a qualitative and quantitative analytical overview of the results of all consultation activities. It also explains how and to what extent stakeholders' views have been considered. Its aim is to inform policymaking on the outcome of all consultation activities, reflecting the views of the different categories of stakeholder.

1. Outline of the consultation strategy

The objective of the consultation strategy was to gather stakeholders' views regarding various elements of the Customs programme and its performance, and to compare and integrate the evidence collected through desk research.

Consultations included i) targeted EU-level interviews with Commission staff, ii) an online survey of the national customs authorities, iii) in-depth interviews with national customs authorities on case studies, iv) economic operators or associations of economic operators, and LMS external contractors, v) email questionnaires for national customs authorities on three of the five thematic case studies, and vi) an online survey of LMS users as part of the LMS case study.

The following gives a summary of which stakeholders were consulted and the method used.

- EU-level interviews: Commission staff (DG TAXUD, DG GROW, DG RTD, DG SANTE, DG REFORM, OLAF, JRC)
- Online survey: national customs authorities
- Case studies (in-depth interviews): DG TAXUD officials, national customs authorities, economic operators and their associations, relevant external contractors (LMS)
- Case studies (email questionnaires): national customs authorities
- Case studies (online survey): LMS users.

1. EU-level interviews

18 in-depth interviews at EU level were conducted, aimed at gaining a better understanding of i) the performance of the Customs programme, ii) the validity of findings from the previous evaluation, iii) an assessment of governance mechanisms, innovation and different modalities of the programme (DG TAXUD), and iv) its coherence with other EU funding mechanisms (DG TAXUD, GROW, REFORM, SANTE, OLAF).

Table 13: EU-level targeted interviews

Topic	Respondents
General aspects	
1: General collaboration and governance	DG TAXUD
2: Expert teams	DG TAXUD
3: Innovation	DG TAXUD
4: Collaborative activities	DG TAXUD
5: MEF / MASP-C	DG TAXUD
6: Validity of final evaluation findings /follow up of action plan	DG TAXUD
7: Customs control and risk management	DG TAXUD
8: E-commerce	DG TAXUD
9: Relevance / enlargement	DG TAXUD
10: Cost accounting	DG TAXUD
Coherence aspects	
11: General	DG TAXUD
12: Fiscalis	DG TAXUD
13: Union Anti-Fraud Programme	European Anti-Fraud Office (OLAF)
14: CCEI	DG TAXUD
15: UFPA - AFIS strand	OLAF
16: Technical Support Instrument (TSI)	DG REFORM
17: Single Market Programme (SMP)	DG GROW
18: Horizon Europe	Beneficiary

2. Online survey of national customs authorities

The online survey via the EUSurvey tool was launched on 26 February 2025 and it remained open until 17 March. DG TAXUD distributed the survey via the PICS to the national customs administrations of the participating countries. 30 respondents (out of a total of 37) contributed to the survey, as in the list in the table below. This corresponds to a response rate of 81%.

Table 14: National customs authorities contributing to the online survey

No	Country	No	Country
1	Czech Republic	16	Sweden
2	Latvia	17	Türkiye
3	Cyprus	18	Greece
4	Portugal	19	Slovenia
5	Poland	20	Denmark
6	Bulgaria	21	Kosovo
7	Lithuania	22	Luxembourg
8	Malta	23	North Macedonia
9	Hungary	24	Croatia
10	Slovakia	25	Finland
11	Romania	26	Netherlands
12	Estonia	27	Republic of Serbia
13	Germany	28	Republic of Moldova
14	Italy	29	Belgium
15	France	30	Spain

3. Thematic case studies

Five thematic case studies were conducted, including four case studies on specific customs IT systems:

- Import Control System (ICS2)

- Proof of Union Status (PoUS)
- Centralised Clearance for Import (EU CCI)
- Import of Cultural Goods (ICG)

The fifth non-IT case study covered the LMS system.

The purpose of these IT case studies was to examine how IT outputs in the programme were used by beneficiaries, the contribution of the programme support for the EES to the specific and general objectives of the programme. They were also aimed at developing an understanding of the IT systems' effectiveness, efficiency and relevance and, ultimately, the extent to which the support from the Customs programme for each IT system provides EU added value. Following preparatory meetings with DG TAXUD, each case study featured a different set of stakeholders interviewed by the study team, as summarised in the table below.

Table 15: IT case studies' interviews

Stakeholder type	Scope	Interviewees
IT system: Import Control System (ICS2)		
DG TAXUD (preparatory meetings)	Business managers, communication and coordinator, etc.	7
Member State authorities	ES, FI, DE, IE, LV, SK, LT	12 in 7 MSs
Economic operators and associations	Express carriers, IT service providers, postal operators, freight forwarders, business associations	19 in 12 organisations
IT system: Proof of Union Status (PoUS)		
DG TAXUD (preparatory meetings)	Business, Policy and IT Units	3
Member State authorities	PL, ES, DE, BE, IE, FR, AU, EE, SK	20 in 9 MSs[1]
Economic operators and associations	Shipping sector association, automotive sector association, business association, clothing and footwear company, logistics companies	14 in 7 organisations

IT system: EU Centralised Clearance for Import (EU CCI)		
DG TAXUD (preparatory meetings)	Business, Policy and IT Units	2
Member State authorities	LU, PL, HR, ES, BE, FI	10 in 6 MSs
Economic operators and associations	Business association, automotive companies, express carrier company, IT service providers, logistics associations	6 in 5 organisations
IT system: Import of Cultural Goods (ICG)		
DG TAXUD (preparatory meetings)		
Member State authorities	BE, EL, IT, MT, NL	5[2]

In addition to the interviews, email questionnaires were sent out to selected Member States for three IT case studies (ICS2, PoUS and CCI), with the aim of comparing the costs of the architecture of the systems with the projected costs under theoretical counterfactual scenarios. The table below provides an overview of the scope and the number of respondents for these targeted surveys.

Table 16: IT case studies' targeted surveys

Stakeholder type	Scope	Respondents
IT system: ICS2		
Member State authorities	ES, FI, IE, LT, LV, SK	6
IT system: PoUS		
Member State authorities	AT, CY, CZ, DK, FR, HR, HU, LT, LV, LU, PL, RO	12
IT system: EU CCI		
Member State authorities	AT, CZ, EE, ES, FI, LV, LT, PL, PT, RO, SK	11

The fifth case study provides an overview of the key features from the perspective of the EU Customs programme 2021-2027 of the Customs & Tax EU Learning Portal[3], known

as the EU Learning Management System (LMS). The purpose was to assess the effectiveness, efficiency (cost-effectiveness), coherence and EU added value of the LMS. The focus is on the functionalities of the platform as it is new under this Customs programme, having been launched in May 2021. The content of the LMS, including the courses provided, is out of scope. The table below provides an overview of those interviewed as part of the LMS case study.

Table 17: LMS case study interviews

Stakeholder type	Scope	Interviewees
Learning Management System (LMS)		
DG TAXUD (preparatory meetings)	Officials in charge of the platform	3
National customs authorities	Estonia, Greece, Ireland, the Netherlands and Türkiye	5
LMS external contractor		1

In addition to the interviews, there was a survey of LMS users, which was launched by the study team on 17 February 2025, and closed on 10 March 2025. It was a joint survey for this case study and the parallel case study for Fiscalis. Of the 62 respondents, 47 had an interest in customs, who were included in the analysis for this case study. Of those, 41 (87%) were from national authorities 3 (6%) were part of other customs entities (e.g. Tax & Customs Academy), 2 (4%) belonged to companies, and the other 1 (2%) was from an academic/research institution.

3. Results of the consultation activities

1. EU-level interviews

1. To what extent has the programme been successful so far and why?

Effectiveness

DG TAXUD officials considered the expert teams funded by the Customs programme to be effective. They created a space for collaboration and networking, promoting knowledge, the sharing of best practices, and cooperation between the Commission and Member States in areas where many, especially smaller Member States, did not have technical expertise.

However, DG TAXUD officials had difficulties in getting Member States to take on roles as grant coordinators in collaborative activities, including in expert teams, which raised questions on their relevance and benefits.

According to DG TAXUD officials, the first years of the current Customs programme faced conceptual challenges to the implementation of innovation. Internal discussions were effective in creating awareness of the need for more widespread use of innovation in the years ahead and the development of an assessment matrix to define the scope of innovation. However, there continued to be unresolved challenges and untapped opportunities in this area.

Efficiency

Completing the new annual MEF has proved less burdensome than its predecessor, with almost half the number of (sub)indicators collected. This efficiency improvement, which was designed to prevent double reporting, was acknowledged by DG TAXUD officials but they admitted there was still room for improvement. The MEF was still described as cumbersome, and it was necessary to adjust the number of indicators and reporting frequency. For instance, some indicators still appeared less valuable or were disproportionate to the budget they represented.

Coherence

According to EU-level stakeholders, the coherence of the Customs Programme was enhanced by wider visibility to both internal (DG TAXUD) and external stakeholders. In other words, the more policymakers were aware of the Customs programme and its functioning, the greater the coherence. The visibility – to internal and external stakeholders – of the Customs programme has been increased through specific, structured initiatives. Furthermore, EU officials deemed informal interaction crucial for raising visibility and thus coherence.

EU officials believed that the Fiscalis Programme and the CCEI) were complementary to the Customs programme and that there were clear synergies between them.

In terms of coherence with Fiscalis, respondents said that formal and informal mechanisms were in place to ensure the complementarities between the two programmes. For instance, programme coordinator network meetings were often organised jointly, and the customs and Fiscalis Chief Information Officer Network established links between customs and taxation IT managers.

Where relevant, joint activities for expertise and knowledge sharing on taxes and customs had been implemented, but they were still listed as separate activities for administrative purposes. The respondents perceived this separation as the only (minor) administrative burden relating to complementarity between the Customs and Fiscalis programmes.

For the CCEI, DG TAXUD officials believed that there were synergies with the Customs programme since their nature and rationale were complementary by design. The CCEI

provided financial support for procuring, maintaining and upgrading customs equipment, and for initial training.

Expert groups under the Customs programme were able to share technical knowledge and best practices of such equipment. For instance, the CCEI coordination group was an expert group funded by the Customs programme, which assisted with the implementation of the CCEI and strengthened the relationship between the Member States. The Customs Eastern and South-Eastern Land Border Expert Team (CELBET) shared technical knowledge on customs equipment and on how the CCEI could help with capacity building. EU officials also believed bilateral study visits and e-learning modules funded by the Customs programme were particularly useful in helping spread best practices on the CCEI and Customs equipment in general.

2. Is the programme still relevant?

DG TAXUD officials believed that one of the key strengths of the Customs programme was its flexibility, making it relevant to evolving needs and policy priorities. There was a strong belief among DG TAXUD officials that the programme had shown clear signs that it had made the necessary changes to support the implementation of the UCC, and this flexibility was perceived as an important feature for implementing the upcoming Customs Reform and for facing emerging challenges.

The restrictive measures against Russia were among the most recent examples of ways in which the programme had responded to external challenges. With the support of the programme, detailed guidance was developed for each package of sanctions against Russia.

2. Online survey of national Customs authorities[4]

1. To what extent has the programme been successful and why?

Effectiveness

The national administrations found the Customs programme effective in achieving its general goals. All respondents agreed that it was crucial to the consistent and effective implementation of EU Customs Union and legislation. They also agreed that the funding for the common components of the EES enabled data-sharing cooperation and created economies of scale. All national administrations also believed that collaborative and training activities facilitated collaboration and trust-building among Member States: 24 out of 30 strongly agreed that this was the case.

According to respondents, interventions funded through the Customs programme had generally contributed positively to fostering collaboration and knowledge sharing across national customs authorities. All national customs authorities believed that the expert teams, the ECCG and other collaborative actions were useful, with the majority stating they were very useful (Expert teams: 18 out of 27 respondents, ECCG: 21 out of 27, Other collaborative activities: 21 out of 29).

According to the national customs administrations, the funding of the Customs programme boosted networking opportunities and opportunities to share best practices, as 27 out of 29 considered that these would be affected 'to a high extent or more' if funding were reduced or eliminated.

Furthermore, the respondents believed that funding the EES significantly benefited communication between countries. This was especially the case for communication between the EU Member States, with 23 out of the 24 respondents who provided an assessment believing that administrative cooperation and the exchange of information between Member States would be affected to a high extent (3) or more (20) if the Customs programme no longer supported the common components of the EES. This was also true for communication between the EU Member States and potential candidate countries (23 out of 25 respondents) and between the EU and third countries (16 out of 21).

Efficiency

The national customs authorities rated the administrative burden of participating in an expert team or other collaborative action as low, the vast majority rating it as moderate or minor (BTI II: 11 out of 12, CELBET III: 10 out of 12, CLET III: 10 out of 12, ETCIT III: 15 out of 16).

The burden for leading, however, was considered significantly higher, though still moderate and the administrative burden for CLET II and ETCIT II was deemed the highest.

More than half of the respondents who led an expert team rated the burden in the highest two categories. In terms of participating in collaborative actions other than expert teams, the vast majority (27 out of 29) considered the administrative burden to be moderate (13) or minor (14).

For leading those collaborative actions, the administrative burden was considered higher, with 15 out of 22 respondents rating it moderate. For the expert teams and the other collaborative actions, the main reason why a national administration did not take part or lead was insufficient human resources or time. Other significant reasons were administrative complexities and competing priorities within the national administration.

Coherence

Almost all national administrations believed that other EU programmes and instruments are primarily complementary to the Customs programme. This was particularly the case for the CCEI (28 of 30 respondents assessed it primary complements the Customs Programme), the Fiscalis programme (23) and the Anti-Fraud programme (20).

2. How has the programme made a difference and to whom?

Cost of non-Europe

The funding under the Customs programme that covers the expenses of the national administrations participating in collaborative actions was also considered efficient. Even with a 25% reduction in the expenses covered, most respondents (12) indicated it would significantly reduce their participation. Ten respondents stated that it would lead to a minor reduction in their participation, and four stated that their participation would not be affected at all. For lower levels of funding, the participation of national administrations would further decrease, with a 50% reduction already resulting in five countries no longer participating in any action.

3. Is the programme still relevant?

The national administrations indicated that the Customs programme was flexible, in view of evolving needs and changing customs policy priorities. All respondents strongly agreed (14) or tended to agree (16) that the programme successfully adapted to policy priorities. Additionally, all but two agreed that the programme was flexible, with eight strongly agreeing and 20 tending to agree.

3. Case Studies

1. To what extent has the programme been successful so far and why?

Effectiveness

IT case studies

Feedback from national customs authorities and economic operators, gathered from interviews and email questionnaires, highlighted the benefits of the Customs programme in developing common components of the EES. However, it also noted that some systems were still at the early stages of deployment, and their benefits had yet to materialise.

Regarding the ISC2, consultations with industry and public authorities revealed that the rollout of the system was ongoing. Release 3 and the deployment of Security and Safety Analytics capabilities remained incomplete, and national components (i.e. national presentation systems) had not yet been fully implemented, leading to residual issues that hindered the effective execution of tasks. Consequently, some benefits could not be fully realised.

Nevertheless, customs authorities believed that the foundation for these benefits was in place, suggesting it was only a matter of time before they came to fruition. Member State authorities reported that ICS2 had already provided advantages in detecting and seizing non-compliant goods or those posing security risks, with several Member States noting a significant increase in effectiveness, particularly in the case of postal consignments.

Regarding the EU CCI, all stakeholders consulted in the case study agreed that the system had the potential to facilitate trade by allowing economic operators to submit import declarations at a single customs office while presenting goods for release at the point of

entry. In the email survey, 9 out of 11 authorities stated that without the EU CCI, legitimate traders in the EU would face significant challenges, including higher costs, slower processes and reduced competitiveness.

However, uncertainty remained, primarily due to the delayed deployment of the EU CCI. Economic operators indicated that the system would not be effective until it was fully deployed across the EU, with some Member States potentially needing until 2026 to implement it, beyond the legal deadline of June 2025. Delays in certain Member States were viewed by authorities as the main long-term obstacle to the success of the EU CCI system, identified by 7 out of 11 authorities in the email questionnaire.

Regarding the PoUS, consultations with Member States highlighted several benefits, including the fact that different customs authorities could exchange data and risk analysis results and the possibility of comparing statistical records with those of other Member States. Another advantage of the PoUS was that a central system solution eliminated the risk of using false paper-based T2L documents in the destination country, as data is simultaneously accessible in the country of departure and available to the customs authorities of the Member States of submission. However, some economic operators and Member States consulted argued that effectiveness was hampered by the current lack of system-to-system functionality.

The feedback on the development of the ICG was, on the whole, positive. The interface was considered user-friendly for economic operators, and the development process proceeded without major issues or negative feedback. Stakeholders appreciated the smooth cooperation between DG TAXUD and DG SANTE, relying on the expertise of national stakeholders. The ICG system was completed on time, ahead of the 28 June 2025 deadline for export licences for cultural goods older than 250 years.

On the downside, stakeholders expressed slight concern as to whether economic operators would be ready for the new system, fearing potential teething problems, especially if there was a last-minute rush to obtain an Economic Operator Registration and Identification.

Across the case studies, Member States and economic operators made it clear that the design and deployment of IT systems needed to be assessed within the broader context of the demands of the UCC, characterised by the simultaneous implementation or updating of several IT systems. This had resulted in competing priorities and overwhelming capacity issues for Member States amid heavily constrained resources.

LMS case study

The EU LMS is contributing to customs cooperation under the Customs programme and to customs ‘acting as one’, i.e. ensuring that customs legislation is implemented in the same way by all Member States. By serving as a common training and knowledge-sharing platform, it is a more effective tool than the approaches taken previously.

The LMS was widely regarded as an effective one-stop shop for these training opportunities; it had enhanced participation in DG TAXUD e-learning modules and, albeit

to a lesser extent, in CLEP training events. Moreover, LMS users mostly considered the portal to be effective in collaborative activities. It was also considered user-friendly, but there appeared to be issues around ease of navigation. In addition, the LMS appeared to complement and not to duplicate national training systems.

Challenges that remain include i) a lack of monitoring tools for national contact points, ii) language barriers, iii) administrative complexities in organising CLEP events and iv) inefficient elements of event registration processes (lack of notifications). There also appears to be scope for raising the portal's profile. More consistency in the reporting of data on learners would provide a more accurate picture of the extent to which Member States are making full use of the portal.

Very large numbers of customs officials are taking the courses offered by the portal through one of the several channels available to them. However, integration with national learning management systems could be made more effective through greater use of the LTI, which ensures that learners take the most up-to-date version of the course

Efficiency

IT case studies

Findings from ICS2 confirmed that although the system brought more financial costs than benefits for industry, these varied considerably depending on the characteristics of the trader/firm. Crucially, from a trade perspective, the centralised model was unanimously considered more cost effective for industry given the single, shared trader interface.

For Member States**,** the centralised system was more cost effective than the alternative, which would be two to four times more costly. Having a centralised ICS2 also ensures efficient use of computing power, storage and networking resources, thus preventing duplication across Member States. Centralised investment in high-capacity infrastructure is a better way to ensure the long-term scalability and adoption of emerging technologies. Among other benefits, such investment can dynamically allocate resources based on demand, thereby preventing under-utilisation or overload in individual Member States. Indeed, Member States struggled to identify clear advantages associated with the counterfactual scenario.

One aspect of the current ICS2 deemed inefficient was that the EU helpdesk was not directly accessible to economic operators. National helpdesks ended up passing on messages from economic operators to the EU helpdesk, which wasted time. Trade and IT service providers also pointed out the technical complexities of ICS2, which increased costs that they sometimes found hard to understand.

Findings from the PoUS case study confirmed the Member States' view that a nationally developed system would lead to higher development, maintenance and infrastructure costs. They also believed that they would have to scale up their IT workforce. Given the limited internal capabilities and the technical complexity of UCC requirements, the overall

implementation timeline would be extended if the PoUS were developed at national level: 5 out of 11 stated that a nationally developed PoUS would offer no tangible benefits.

The second counterfactual scenario that was tested –adapting the NCTS to include PoUS functionalities – would also have been a more costly option. All (11 out of 11) expressed concerns that this would lead to higher development and maintenance costs. Most respondents (7 out of 11) also mentioned financial risks such as budget overruns. Most Member States (6 out of 11) stated that enhancing the NCTS to integrate the PoUS would offer no tangible advantages.

According to the Member States, the current PoUS had additional efficiency benefits, such as the capacity to pool IT personnel and storage capacity at EU level. Feedback from Member States and economic operators suggested that greater involvement at the development phase would have led to a more efficient outcome. For example, the costs arising from the lack of a system-to-system solution could have been prevented.

The Member States considered that the overall costs of implementing the EU CCI system were lower than those that would arise in its absence. Economic operators, on the other hand, believed that the EU CCI could potentially reduce the costs of customs operations in the long term. However, these benefits are difficult to estimate at this stage.

Some Member States expressed disagreement with the prevailing view that the implementation of EU CCI did not lead to unexpected costs or workload. Their concerns stemmed primarily from changes to EU-level technical specifications, especially the shift in project direction from EU CCI Phase 1 to Phase 2, which required additional work to analyse the integration of specifications with national systems and legal frameworks (e.g. VAT regulations). Another concern was the timing of the release of EU CCI specifications, which, in several cases, came after the start of the development of NIS. As such, certain Member States doubled their costs as they were developing two different systems, thereby reducing cost-effectiveness.

There was general agreement that the ICG, both as a solution and during its development, was cost effective. The cost to Member States was minimal, especially financially, as only one national interviewee said they had spent too much time on development. A centrally developed EU system was more efficient than if each Member State would have to develop their own way of complying with the legal requirements. At EU level, significant cost savings had been made by combining the existing TRACES NT and EU CSW-CERTEX as the basis for the solution.

LMS case study

The LMS is a relatively inexpensive tool, though this does not necessarily mean that it is cost effective. However, there is evidence that its costs are lower than those charged by DIGIT for PICS, and costs are in line with projections in the business case.

Increased participation in customs training activities, e.g. stakeholders reported greater involvement in e-learning courses and in CLEP events, is evidence that the objective of

reducing fragmentation had been achieved by streamlining courses under a single umbrella. However, it would appear that the optimal use of resources had yet to be achieved, as evidenced by i) the fact that some Member States were using a different training tool, ii) the low uptake of the LTI integration feature, iii) misalignment with national competency frameworks and iv) administrative challenges in organising CLEP activities.

2. How has the programme made a difference and to whom?

EU added value

IT case studies

There was widespread agreement that without programme funding, ICS2 and the benefits it brings would not have been achievable within the same timeline and at the same cost. The technical capabilities of the ICS2 had, according to a number of Member States, led to more seizures. The evidence confirms that the centralised nature of the ICS2 makes it the most cost-effective option. There were real downsides to centralisation – including reduced flexibility to adapt to local practices, limited governance control and less autonomy over system maintenance – but they were outweighed by the benefits.

While ICS2 generated more costs than benefits for economic operators, costs were lower than if the same system were fully developed at national level. In fact, the decentralisation of the day-to-day support from national helpdesks was seen as inefficient, suggesting a further EU added value.

The findings from the PoUS case study confirm its EU added value. In the absence of the PoUS, another IT system would have emerged, as it was a legal requirement to move away from paper documents to a harmonised electronic system. According to stakeholders, developing such a system at EU level ensured efficiency, cost reduction and streamlined implementation.

The EU CCI case study underscored the potential significant added value of the EU CCI system within the EU customs policy framework. The EU CCI system represented a significant opportunity for advancing a more integrated and efficient customs framework for imports within the EU, clearly demonstrating substantial EU added value in terms of trade facilitation. The EU CCI harmonised customs procedures across Member States, which was essential for reducing administrative burdens and improving the efficiency of cross-border trade.

However, while the EU CCI system presented clear opportunities, challenges remained regarding the varying levels of readiness among Member States, insufficient progress among Member States in the CCI authorisation process of economic operators and the uncertainty surrounding the timeline for full EU CCI system deployment.

A centralised EU system enabled authorities to exchange information, have a centralised register of experts, and adopt a unified approach to describing a cultural good. A joint

approach leads to more comparable data, which enabled the Commission and the Member States to monitor implementation and detect patterns. Had there not been a centrally developed European electronic system, it is likely this would have resulted in a patchwork of unconnected national systems that would struggle to work together.

LMS case study

The case study findings were able to establish only indirectly that the LMS was ensuring that the implementation of customs legislation was uniform across the EU. Evidence of this includes: i) the high number of courses taken, ii) levels of satisfaction with the LMS, as measured by DG TAXUD via the TSG, iii) high scores in the LMS user survey for user-friendliness and iv) positive assessments of the features of the LMS in surveys and interviews. There was no indication that Member States would fill the gap if there were no LMS, and it is hard to see how they would do so cost effectively.

Improvements are needed in some features and in data gathering, which can be seen as part of the normal process of evolution of a new tool. Further key improvements would be to identify ways to encourage Member States to make more use of the LTI feature and to assess whether more translations are needed into Member State languages, which would support audience development.

3. Is the programme still relevant?

IT case studies

The findings for the ICS2 case study confirmed that increased geopolitical tensions, and the sanctions imposed on Russia and Belarus, reinforced the rationale and added value of ICS2. The system provided a stronger basis for risk analysis and met the Member States' need for a viable system at the lowest possible cost.

Economic operators and their associations also recognised that there was increased need for security and that this carries a business cost. They also expressed concern that the level of such investment was not fully understood and stressed the importance of ensuring that the users' needs were met by services such as the helpdesk.

The PoUS system was developed in response to a clear legal requirement to move from paper-based documents proving Union status to a harmonised electronic process. As such, PoUS remains relevant to the legal need established by the UCC. There was consensus among both Member States and economic operators that the adopted PoUS architecture was the most appropriate solution to these legal needs. However, there were variable levels of support among Member States and economic operators for the resulting set-up, with the current lack of a system-to-system functionality for traders.

Case study findings for the EU CCI provided evidence of the IT system's relevance in terms of the evolving needs of national customs authorities and economic operators. It helped national authorities to achieve regulatory compliance and may in time contribute to economic operators' needs. Interest in the EU CCI among economic operators was uneven

across the EU; it was considerably higher among major EU importers such as Belgium and Spain.

The ICG was a legal requirement under Regulation 2019/880. Since this legislation entered into force, the need to combat the trafficking of cultural goods remains as strong as ever.

LMS case study

The fundamental need for a common learning infrastructure that drove the business case has clearly been met. In terms of specifics, the LMS also scores highly for relevance, especially as a vital training tool for new customs officers. Stakeholders identified emerging needs for more experienced professionals requiring more in-depth knowledge, e.g. soft skills, digital competencies and supply-chain issues, which are not currently fully addressed. Such issues, however, were outside the scope of this case study. There was also a demand for new formats.