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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

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

{SWD(2025) 281 final}

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1. INTRODUCTION

This is the **2024 annual progress report on the digital implementation of the Union Customs Code**[1] **(UCC),** the sixth one drafted by the Commission in accordance with Article 278(a) of the UCC on the progress in developing the electronic systems[2]. It covers the **progress status achieved in 2024**, including a view on the **expected future progress**.

The UCC entered into force on 1 May 2016 and following its amendment in 2019[3], it establishes the deadlines of 2020, 2022 and 2025 for the progressive completion of the projects in terms of digital transition and implementation. The existing electronic and paper-based systems can continue to be used for the completion of customs formalities (the so-called 'transitional measures') until the new or upgraded electronic systems envisaged under the UCC are operational. In this context, the UCC Work Programme[4] (UCC WP) and the Implementing Regulation on the Technical Arrangements for the electronic systems[5] (IRTA) are to be read in conjunction with the UCC and its delegated and implementing acts

The UCC WP is the legal instrument to steer the gradual and complex three-dimensional transition process towards a fully digital customs environment, taking into account interdependencies between the systems and the situation of the actual development. It is the instrument used to steer the stakeholders in the projects (Member States, Commission, economic operators) towards a common and feasible implementation of the projects by 31 December 2025 as the final end date of the digital transition.

This report draws on the UCC WP, adopted by the Commission on 15 December 2023, as the baseline for reporting progress. The programme and project governance aspects are defined in the Multi-Annual Strategic Plan for Customs (MASP-C).

In parallel to the ongoing implementation of the UCC, the Commission adopted on 17 May 2023 a proposal for a comprehensive reform of the Customs Union, including a new UCC, which marks a significant transformation of the EU customs framework.[6] This proposal is currently under examination by the European Parliament and the Council according to the ordinary legislative procedure.

This reform is structured around three main pillars:

1) the creation of an EU Customs Authority that will develop and oversee the EU Customs Data Hub: this will be the engine of the new system that will replace the current decentralised IT architecture based on customs declarations with a centralised, data-driven environment;

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

2 Report from the Commission to the European Parliament and the Council:
2019: https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A52019SC0434;
2020: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020SC0339;
2021: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021SC0382;
2022: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52023SC0029;
2023: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2024:395:FIN.

3 Regulation (EU) 2019/632 of the European Parliament and of the Council of 17 April 2019 amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code, OJ L 111, 25.4.2019, p. 54–58.

4 Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code, OJ L_202302879, 22.12.2023, p.1-17, https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302879.

5 Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council, OJ L 2025/512, 20.3.2025, p. 1–45, https://eur-lex.europa.eu/eli/reg_impl/2025/512/oj/eng.

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

2) a new partnership with trade operators based on transparent processes that will allow compliant trade flows to operate without formal customs interaction and will alleviate the related administrative burden;

3) a tailor-made e-commerce customs regime, which will make online platforms the key actors in ensuring that goods sold online directly to consumers in the EU comply with all customs obligations.

The timely completion of the UCC electronic systems is a strong priority in order to materialise the benefits introduced for traders in the UCC. This is crucial to support and feed into the Customs Reform and the development of the future EU Customs Data Hub, otherwise the significant simplifications promised by the customs reform would not be built on a strong base.

2. CONTENT OF THE REPORT

The projects listed in the UCC WP can be divided into three categories of systems based on the definitions provided for in the IRTA[7]:

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

This report starts with explaining the method for the creation of the report and the sources used (section 2) and then shortly covers the responsibilites for the UCC electronic systems (section 3). Furthermore, it contains the global overview of the different projects and their progress and also highlights potential delays, where identified, as well as envisaged mitigating measures (section 4). The overall assessment of the progress of the implementation of the UCC WP is summarised in the conclusion of this report (section 5).

This report is **accompanied by a Commission's Staff Working Document**[8], published alongside this report, which contains detailed information on the planning and progress of the different projects as reported by the Member States. This work was supported by an external contractor.

The report and Staff Working Document are drawn up on the basis of information collected from the following **sources**:

(1) **national project plans** that the Member States are required to provide twice a year (January and June).

The information gathered for each project includes specific dates, the status, and the progress for each of the milestones set in the UCC WP;

(2) **survey** circulated to the Member States.

The information captured the assessment of risk, delays, and reasons for any such delays, as well as the mitigating measures planned and/or taken in relation to the projects. Moreover, continuing with the approach taken in 2023, the Member States also provided information on the lessons learnt during the development of the projects and on the possible additional support needed;

[7] Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of information under Regulation (EU) No 952/2013 of the European Parliament and of the Council, OJ L 2025/512, 20.3.2025, p. 1–45, https://eur-lex.europa.eu/eli/reg_impl/2025/512/oj/eng

[8] Commission Staff Working Document Accompanying the Report from the Commission to the European Parliament and the Council pursuant to Article 278a of the Union Customs Code, on progress in developing the electronic systems provided for under the Code, SWD (2024) XX final.

(3) bilateral high-level meetings with the Member States Customs IT Directorates.

During the bilateral meetings a full and accurate understanding of the status of each of the UCC projects is obtained from the Member States, including the issues they were encountering, and ideas are generated for improving problematic situations.

(4) outputs from the trans-European coordination and monitoring programmes.

This report also contains an analysis based on more detailed information provided by the Project Managers in the Commission's Directorate-General for Taxation and Customs Union (DG TAXUD) and reported by the Member States in the framework of the Coordination Programmes in place since 2020 for the trans-European systems.

3. RESPONSIBILITIES FOR THE UCC ELECTRONIC SYSTEMS

Dependent on the system architecture agreed by the Member States and the Commission for each of the systems (centralised, decentralised or national), there is a **role sharing** defined as regards to the **responsibilities** for the development, deployment, operation, and maintenance. This is laid down in the IRTA, which describes what components those systems consist of, and what their nature is – national (developed at national level) or common (developed at EU level). In terms of architecture, the central systems and decentralised systems are of a trans-European nature and contain common components by default, sometimes incombination with national components, whilst the national systems only consist of national components.

In accordance with Article 103 of the IRTA, the **common components** shall be developed, tested, deployed, and managed by the Commission and may be tested by the Member States. The **national components** shall be developed, tested, deployed, and managed by the Member States.

The Member States shall ensure that the national components are interoperable with the common components. The Commission shall design and maintain the common specifications for the decentralised systems in close cooperation with the Member States. The Member States shall develop, operate, and maintain interfaces to provide the functionality for the decentralised systems necessary for the exchange of information with Economic Operators and other persons through national components and interfaces, along with other Member States through common components.

4. GLOBAL OVERVIEW OF PROGRESS WITH THE UCC ELECTRONIC SYSTEMS

The UCC WP contains seventeen projects leading to the deployment of the required electronic systems including fourteen **trans-European projects** for which the Commission and the Member States are responsible (resulting in central and decentralised systems) and three **national projects** falling under the sole responsibility of the Member States (resulting in national systems).

4.1 PROJECTS COMPLETED BEFORE 2024

The Commission reports the successful deployment of the following **nine new systems or upgrades**:

- UCC Registered Exporter System – *REX* (new): Deployed in 2017;
- UCC Customs Decisions – *CDS* (new): Deployed in 2017;
- UCC Direct Trader Access to the European Information Systems – *UUM&DS* (Uniform User Management & Digital Signature) (new): Deployed in 2017;
- UCC Economic Operator Registration and Identification System 2 – *EORI2* (upgrade): Deployed in 2018;

- UCC Surveillance 3 – *SURV3* (upgrade): Deployed in 2018;
- UCC Binding Tariff Information – *BTI* (upgrade): Deployed in 2019;
- UCC Authorised Economic Operators – *AEO* (upgrade): Deployed in 2019;
- UCC Information Sheets for Special Procedures – *INF* (new): Deployed in 2020;
- UCC Import Control System 2 – Release 1 & 2 – *ICS2 - Release 1 & 2* (upgrade): Deployed in 2021 and 2023, respectively.

4.2 ONGOING AND COMPLETED PROJECTS IN 2024

This report aims to highlight the accomplishments and challenges encountered in the implementation of the ongoing projects in 2024 by the Commission and the Member States.

Section 4.2.1 provides an overview of the **six trans-European projects** scheduled for deployment between 2024 and 2025. Five of these projects have deployment windows ending in 2024 as set in the legal framework of the UCC WP.

Section 4.2.2 outlines the implementation of the **three national projects**, namely *Notification of Arrival*/*Presentation Notification*/*Temporary Storage* (the so-called national entry systems), *National Import Systems*, and *Special Procedures*. These projects were originally planned to be operational by 31 December 2022, as defined in the UCC. However, due to the inability to meet this deadline and as previously identified in the UCC Annual Progress Reports, several Member States requested a derogation under Article 6(4) of the UCC. As a result, on 1 February 2023, the Commission adopted Implementing Decisions granting derogations to certain Member States, extending the deadline to 31 December 2023 for the National Import Systems and the import domain of Special Procedures, as well as for the national entry systems for air transport, whilst a further alignment was indicated with the different releases of ICS2 for other modes of transport.

4.2.1 Trans-European projects

The trans-European projects follow a particular structure, which may entail a combination of central and national elements as well as multiple phases or components. As stated in Article 278(3) of the UCC, they are required to be completed no later than 31 December 2025. A concise description and progress for each project is presented below:

1) **UCC Guarantee Management** – GUM (new): aims to ensure the effective and efficient management of various types of guarantees across the EU, focusing on improving processing speed, traceability, and monitoring of guarantees between customs offices.

   Progress: *GUM – Component 1* that centrally manages guarantees that can be used across multiple Member States, became **operational on 11 March 2024** within the Customs Decisions System. In view of the interconnection between the two components, conformance testing activities remain available until Member States implement their *GUM – Component 2* systems.

   Concerning the national component, *GUM – Component 2*, Member States are expected to establish operational connections with the central component between March 2024 and June 2025. A few Member States reported the deployment of their national component as completed; however, most Member States reported a low to medium risk level for the timely delivery of the project by Q2 2025.

   For more details, please refer to section 3.6.2 and section 4.1.2 of the Commission Staff Working Document accompanying this report.

2) **UCC Import Control System 2** – *ICS2* (upgrade): aims to strengthen the Safety and Security of the supply chain by improving data quality, filing, availability and sharing of advanced cargo information.

Progress: The *ICS2 – Release 3* extends the scope from air transport to maritime and inland waterways, road, and rail traffic. As it concerns a central system, conformance testing activities for this release are exclusively carried out by economic operators.

Overall, the economic operators shall start using *ICS2 – Release 3* in three steps: maritime and inland waterways carriers by 4 December 2024, maritime and inland waterways traffic by 1 April 2025 and road and rail carriers by 1 September 2025. Most Member States indicated the project on target for the maritime transport and with a low risk towards meeting the UCC WP deadline for the other transport modes.

For more details, please refer to section 4.2.2 of the Commission Staff Working Document accompanying this report.

3) **UCC Proof of Union Status** – *PoUS* (new): aims to store, manage, and retrieve all proofs to demonstrate that traders provide the Union status of their goods. Due to dependencies with the UCC Customs Goods Manifest (CGM) and the European Maritime Single Window environment (EMSWe), the project will be completed in two different phases to minimise risks and inconsistencies.

Progress: *PoUS – Phase 1* started **operations on 1 March 2024** as planned.

Regarding *PoUS – Phase 2*, the technical specifications were completed by the Commission in Q2 2023, and conformance testing activities are scheduled to conclude in Q3 2025.

The Member States and the Commission are on target for a timely delivery of the project by the legal deadline on 15 August 2025. A medium to high risk has been identified for the project in view of the dependency with EMSWe.

For more details, please refer to section 3.9.2 and 4.3.2 of the Commission Staff Working Document accompanying this report.

4) **UCC Centralised Clearance for Import** – The new Trans-European CCI system ensure the digitalisation of the centralised clearence process at European level as defined in the Union Customs Code (UCC). It allows trusted traders to submit a customs declaration at the supervising customs office in the member state of their establishment, for goods physically presented to a customs office in any other member state, enabling customs declaration processing and physical release of goods in digital, efficient, predictable and coordinated way among the customs offices located in different Member States.

The CCI system is being implemented in two phases:

CCI – Phase 1, enables an automated processing of standard and simplified declaration including pre-lodged customs declaration, as well supplementary declaration with a periodic or general nature for placing goods under release for free circulation, customs warehousing, inward processing and end use. ***CCI – Phase 2,*** builds upon Phase 1 by extending the scope to **all remaining CCI scenarios**, including **more complex declaration types and process flows**. It aims to complete the digital integration and functionality of centralised clearance for imports across the EU.

Both phases are interrelated: **Phase 1 is a prerequisite for Phase 2**, and some Member States have opted to implement both phases simultaneously to streamline national efforts.

Progress: For *CCI – Phase 1*, the Commission is progressing according to schedule and conformance testing with Member States is currently underway. A medium to high risk level has been assigned to the project due to dependencies on Member States' readiness with the *National Import Systems* upgrade, a prerequisite for deploying *CCI.*

The CCI system entered its first phase implementation **on 1 July 2024 with the readiness of the common components and some of the national components.** As illustrated in Figure 1 below, CCI phase 1 is available for use by European businesses in 9 Members States (BG, EE, ES, LU, LT, LV, PL, RO, HR) in September 2024. By 2 June 2025 BE, CZ, DK, EL, CY, IT, MT, AT, HU, PT, FI, SE and SI are planning to join gradually. By 31 December 2025 DE, SK, NL, and IEare planning to join gradually. FR plans to join after 2025.

Each blue stack bar includes the number of Member States having deployed the CCI system, while the green line depicts the total number of Member States (expected to be) in operations and the red line reflects the legal milestone of 01 July 2024.

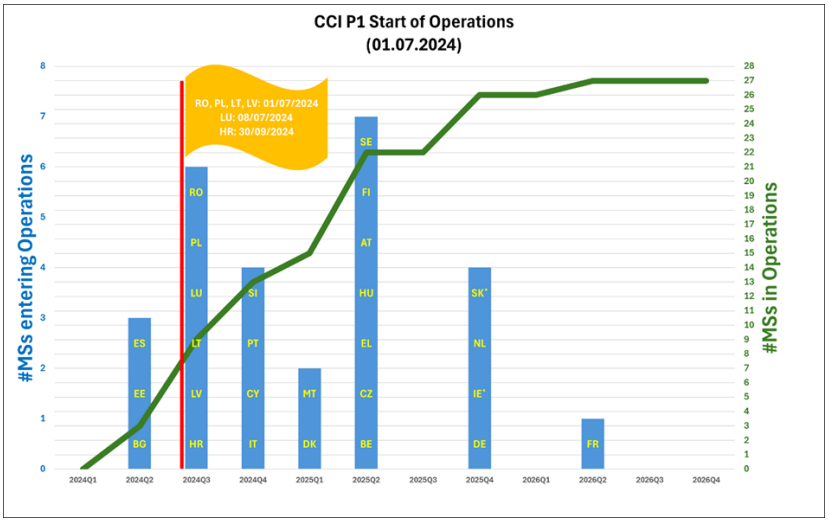


Figure 1: CCI P1 Member States entry in operations

As regards to *CCI – Phase 2*, the Commission finalised the technical specifications in 2022, and conformance testing has been made available.

To assist the Member States and traders in implementing all *CCI* scenarios and processes, the Commission developed a *CCI – Phase 2* full scope technical specifications package consolidating the specifications for both phases, along with a guide.

In terms of assessing the level of completeness of the full *CCI* system, most Member States reported that the developments are progressing, with some reassurance that they will meet the final deployment milestone on 2 July 2025.

For more details, please refer to section 3.5.2 and 4.4.2 of the Commission Staff Working Document accompanying this report.

5) **UCC New Computerised Transit System** – *NCTS* (upgrade): aims to align the existing Union and common transit system to the UCC legal provisions, including the UCC data requirements and the interfaces with other systems.

Progress: According to the 2023 UCC WP, *NCTS – Phase 5* can be implemented in two steps: core functionalities by 1 December 2023 with business continuity aligned with UCC, and non-core functionalities by 2 December 2024. Economic operators were informed that a transtional period can be provide by the Member States till 2 December 2024 for the full implementation.

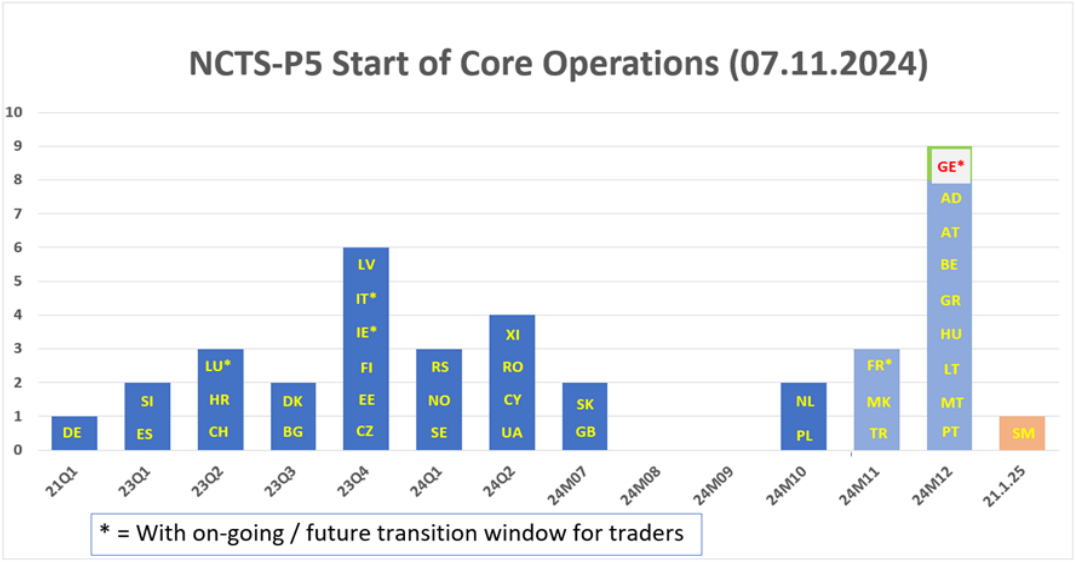


Figure 2: NCTS – Phase 5 Member States entry into operations

Overall, for *NCTS – Phase* 5, significant progress has been achieved. As illustrated in Figure 2, 14 Member States started operations with core functionalities by 1 December 2023 and by October 2024 eleven additional joined. All Member States re-confirmed their timely readiness for entry into operations with the core and non-core functionalities by 2 December 2024, with the exceptions of a few Member States who would join shortly later, but no later than 21 January 2025, which is the cut-off date of the old NCTS-Phase 4.

For NCTS – Phase 6, the timeline was synchronised with that of *ICS2 – Release 3*[9]. Most Member States reported a low risk associated with the delivery of the system by 1 September 2025, with some of them are already progressing with the technical specifications. However, three Member States (FR, PL, and RO) indicated they plan to join operations after the deadline.

For more details, please refer to section 3.7.2 and 4.5.2 of the Commission Staff Working Document accompanying this report.

6) **UCC Automated Export System** – *AES* (upgrade): aims to implement the UCC requirements for export and exit of goods, as well as the UCC Simplifications offered to trade.

Progress: According to the 2023 UCC WP, Member States can deploy *AES* in three steps: core functionalities by 1 December 2023, interface with Excise by 13 February 2024, and non-core functionalities by 2 December 2024.

The Member States reported significant progress. As illustrated in Figure 3, twelve Member States started operations with core functionalities by 1 December 2023 and by mid-October 2024 seven additional joined. All remaining Member States, except FR and GR, will enter into operation with at least core functionalities and the Excise interface before 11 February 2025, with most joining before the end of 2024.

Regarding the national system, *AES – Component 2*, most Member States have or will deploy the system before the 2 December 2024 deadline.

[9] As envisaged in the 2023 UCC WP, *NCTS – Phase 5* will be fully deployed by 21 February 2025. The transition period from *NCTS – Phase 5* to *NCTS – Phase 6* is envisaged between 1 March 2025 and 1 September 2025, during the same period that *ICS2 – Release 2* will transition to *ICS2 – Release 3*, allowing for the synchronisation between both systems.

For more details, please refer to section 3.8.2 of the Commission Staff Working Document accompanying this report.

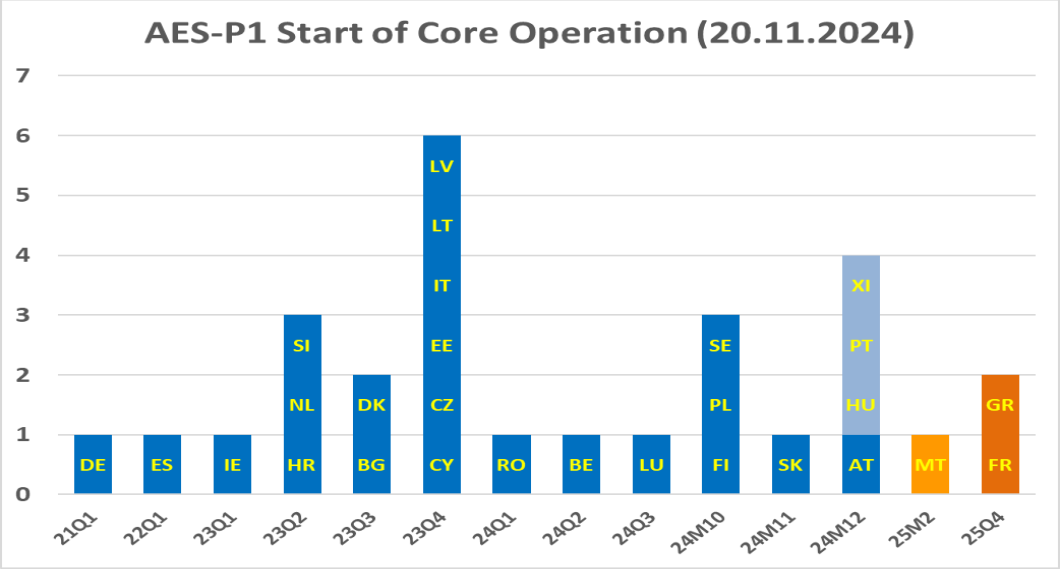


Figure 3: AES Member States entry into operations

To summarise the status of the trans-European projects listed above, the Commission remains on track to meet the legal deadlines agreed upon in the context of the UCC and UCC WP. As regards the Member States' deployments of the national components of these trans-European systems, serious risks for delays have been identified, particularly for *CCI and AES* (see section 4.3).

4.2.2 National projects

The Member States were due to complete the upgrade of their systems for the **three fully national projects**[10] by 31 December 2022, in accordance with Article 278(2) of the UCC. However, twenty-two Member States could not meet this deadline and following their request, were granted a derogation, extending the deployment deadline to 31 December 2023[11]. Last year's report reflected some further delays mainly for the National Import System and the system for Temporary Storage. By the end of 2024, most of the Member States have deployed these different entry and import systems, though it has to be noted that some are working in iterations and that some functionalities or upgrades to their

[10] This timeline excludes the Export Component of the national Special Procedures system, for which the activity and planning is interlinked with the *AES*.

[11] Commission Implementing Decision (EU) 2023/235 of 1 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the notification of arrival of a sea-going vessel or of an aircraft (OJ L 32, 3.2.2023, p. 220-222).
Commission Implementing Decision (EU) 2023/234 of 1 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the Presentation Notification related to goods brought into the customs territory of the Union (OJ L 32, 3.2.2023, p. 217-219).
Commission Implementing Decision (EU) 2023/236 of 1 February 2023 granting a derogation requested by certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the Temporary Storage declaration related to non-Union goods presented to customs (OJ L 32, 3.2.2023, p. 223-225).
Commission Implementing Decision (EU) 2023/237 of 1 February 2023 granting a derogation requested by certain Member States to use means other than electronic data-processing techniques for the exchange and storage of information related to the customs declaration for goods brought into the customs territory of the Union laid down in Articles 158, 162, 163, 166, 167, 170 to 174, 201, 240, 250, 254 and 256 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 32, 3.2.2023, p. 226-228).

datamodel will be deployed with a later release of their systems. In this respect, the full implementation of these projects is still work in progress for a substantial number of Member States.

The progress for each national project is presented below and illustrated in Figure 4:

1) **UCC Notification of Arrival, Presentation Notification, and Temporary Storage** (*AN, PN, and TS*) (upgrade): aims to automate the national entry processes and harmonise data exchange between trade and customs across the Member States.

   Progress: The timely delivery of national systems was identified as being at risk in previous UCC Annual Progress Reports. As illustrated in Figure 4, most Member States aim to complete the implementation by the end of 2024 considering the link with *ICS2 – Release 3*.

   For more details, please refer to section 3.1.2 of the Commission Staff Working Document accompanying this report.

2) **UCC National Import Systems –** *NIS* (upgrade): aims to implement all process and data requirements that relate to the imports of goods as outlined in the UCC.

   Progress: Several Member States reported risks in the timely delivery of the project since 2022, resulting in derogations granted. As illustrated in Figure 4, the *NIS upgrade* was deployed by 15 Member States. However, a few Member States have deployed but require a further update (IE, PL, and SK), while four do not anticipate achieving implementation by the end of 2024.

   For more details, please refer to section 3.2.2 of the Commission Staff Working Document accompanying this report.

3) **UCC Special Procedures** – *SP* (upgrade): aims to harmonise Special Procedures (i.e., customs warehousing, end-use, temporary admission and inward/outward processing).

   Progress: As illustrated in Figure 4, 18 Member States completed *SP – Component 2*. The remaining Member States are delayed beyond the deadline, four of which do not envisage deploying the system by the end of 2024.

   As for *SP – Component 1*, most Member States have or will deploy the system by 2 December 2024 despite the interdependencies with the *AES system*.

   For more details, refer to sections 3.3.2 and 3.4.2. of the Commission Staff Working Document accompanying this report.

	AN	PN	TS	NIS	SP IMP
UCC WP Deadline	31/12/2022 with extension to 31/12/2023[1]			31/12/2022 with extension to 31/12/2023[2]	
AT	01/07/2023	01/06/2023	**02/06/2025**	**01/04/2025**	**01/04/2025**
BE	30/06/2023	05/07/2023	29/11/2023	28/08/2024	28/08/2024
BG	01/03/2023	10/11/2023	10/11/2023	10/11/2023	10/11/2023
CY	30/10/2024	30/10/2024	30/10/2024	30/10/2024	30/10/2024
CZ	05/12/2023	05/12/2023	05/12/2023	**15/12/2025**	**15/12/2025**
DE	N/A	06/03/2021	06/03/2021	31/10/2022	06/03/2021
DK	06/11/2023	06/11/2023	**08/03/2025**	**08/03/2025**	**08/03/2025**
EE	01/10/2023	15/03/2021	01/07/2021	01/07/2021	01/07/2021
ES	01/03/2023	01/01/2024	01/01/2024	05/09/2023	05/09/2023
FI	31/03/2023	31/03/2021	31/12/2022	31/12/2022	31/12/2022
FR	30/06/2023	06/03/2024	06/03/2024	30/11/2024	30/11/2024
GR	31/12/2023	31/12/2023	**30/06/2025**	**30/06/2025**	**30/06/2025**
HR	01/07/2023	01/03/2023	17/04/2023	01/01/2023	01/01/2023
HU	02/04/2024	02/04/2024	02/04/2024	01/11/2023	01/11/2023
IE	01/07/2023	23/11/2020	23/11/2020	**20/01/2026***	23/11/2020
IT	13/12/2022	13/12/2022	13/12/2022	30/11/2022	30/11/2022
LT	01/03/2023	28/02/2023	31/10/2023	31/12/2023	31/12/2023
LU	01/03/2023	10/01/2023	10/01/2023	02/05/2023	02/05/2023
LV	24/09/2017	24/09/2017	24/09/2017	04/06/2018	04/06/2018
MT	04/11/2024	04/11/2024	04/11/2024	**31/01/2025**	**31/01/2025**
NL	30/06/2023	01/12/2023	01/12/2023	01/04/2022	01/04/2022
PL	01/07/2023	20/10/2024	20/10/2024*	20/10/2024*	28/03/2022
PT	28/10/2024	28/10/2024	28/10/2024	28/10/2024	28/10/2024
RO	01/05/2024	30/09/2024	31/12/2024	31/12/2024	31/12/2024
SE	01/03/2023	27/09/2023	01/10/2024	31/12/2023	31/12/2023
SI	01/03/2023	01/03/2023	01/03/2024	01/01/2022	01/01/2022
SK	01/03/2023	01/10/2023	**02/06/2025***	**01/07/2025***	11/06/2016

Legend	
	Deployment completed by 31/12/2024
	System not deployed by 31/12/2024
	No dates provided in National Project Plans or deployment not applicable

Figure 4: National entry/import systems deployment planning

[1] Until 31/12/2023 for the Member States that were granted a derogation. Additionally, FI and GR provided dates in quarters, therefore, if the quarter falls within the UCC WP deadline it has been considered in line.
[2] Until 31/12/2023 for the Member States that were granted a derogation or until 01/07/2024, where Article 2(4a) of Commission Delegated Regulation (EU) 2015/2446 applies.
* The national system was upgraded on time but requires a further alignment to the UCC and EU Customs Data Model.

To summarise, Member States are in the process of completing the upgrade of their three fully national projects. A significant number of Member States reported delays, mostly for Temporary Storage, NIS upgrade, and SP – Component 2, resulting in deployments that extend beyond the 2023 deadlines. In turn, other domains are affected, such as the CCI system as the NIS upgrade is an important prerequisite for the deployment of the electronic system.

4.3 RISKS FOR DELAYS TO THE UCC IT IMPLEMENTATION

The **Commission's** developments **are progressing as planned**, no delays beyond the legal deadline and no risks that could result in a delayed deployment were identified. Delays experienced by the Member States impact the progress of the trans-European systems such as *ICS2*, *CCI*, *NCTS*, and *AES* in their totality which, in turn, have an impact on the activities under the Commission's scope of action. This results in greater investment resources devoted to conformance testing, coordination, and support activities for the trans-European projects. Additionally, it also requires further assistance with alternative national development, deployment schemes and monitoring, as well as extended maintenance of central components during transition periods.

Most **Member States are firmly and gradually progressing** in the developments under their responsibility, although **some of them are advancing at a slower pace** than originally planned and some did not make sufficient use of the extended periods provided with the UCC WP of 2023. As a result, **delays beyond the legal or derogation deadlines were reported** in some national and trans-European projects.

Most of the Member States have made significant advancements in the development of the trans-European systems and several were striving to have their systems deployed by the end of 2023 in accordance with the initial deadlines and derogations provided. However, some are still experiencing delays in 2024, resulting in the push of their deployment plans to the end or beyond the deployment window. The Commission has urged strict adherence to their National Project Plans for a timely deployment.

The Member States provided several grounds for justification of the delays, most of which are recurring. These include a lack of financial and human resources, competing priorities, and interdependencies between systems. Additionally, Member States reported the inability of national IT infrastructures to cope with the technical needs of the projects, capacity issues of contractors, and dependencies with other stakeholders. Furthermore, other contributing factors to delays include extended conformance testing periods, traders' readiness, delayed or unsuccessful calls for tenders, burdensome public procurement procedures, governance issues, and complex system integrations.

As regards the national entry and import projects, it was outlined in the previous reports and in Section 4.2 that Member States submitted formal requests for derogations concerning delays beyond legal deadlines in their national projects,extending the deadline until 31 December 2023[12].

The information provided in Figure 4 demonstrates that the following Member States are late for one or more projects: AT, CZ, DK, GR, and with some Member States requiring a further upgrade to their system to have a full alignment to the UCC.

As for the trans-European projects detailed in Section 4.2**,** and as reflected in the accompanying Commission Staff Working Document, **several Member States informed the Commission about the following delays:**

- For the implementation of ***Special Procedures – Component 1***, the following Member States have a planned/actual operation date that is later than the deadline in the UCC WP: AT, CY, DK, FI, FR, GR, HU, IT, LT, LU, MT, PT, RO, SE, and SK. For more details, please refer to section 3.3 of the Commission Staff Working Document accompanying this report.
- For the implementation of ***ICS2 – Release 3***, the following Member States have a planned/actual operations date that is later than the deadline in the UCC WP[13]: DK, FI, LU, MT, and RO. For

[12] For modes of transport other than air, the derogations for *Arrival Notification*, *Presentation Notification*, and *Temporary Storage* last until 29/02/2024.

[13] In the 2023 UCC WP Revision, the deployment of the full *ICS2 – Release 3* by all Member States is envisaged for 03/06/2024. The rollout of the *ICS2 – Release 3* system is planned in three steps: Step 1 concerning maritime and inland waterways carriers (with a deployment window starting on 03/06/2024 and ending on 04/12/2024); Step 2 related to the house level filers in the maritime and inland waterways traffic (with a deployment window starting on 04/12/2024 and ending on 01/04/2025); and Step 3 regarding the road and rail carriers (with a deployment window starting on 01/04/2025 and ending on 01/09/2025).

more details, please refer to section 4.2 of the Commission Staff Working Document accompanying this report.

- For the implementation of ***CCI – Phase 1***, the following Member States indicated a planned operations date that is later than the deadline set in the UCC WP[14]: AT, CY, CZ, DK, GR, FI, HU, IE, MT, NL, PT, SE, SI, and SK. In addition, FI, PT, and SK have requested a derogation. For ***CCI – Phase 2***, BE, CZ, DE, FI, GR, NL, and PL indicated a planned/actual operations date that is later than the deadline in the UCC WP. Additionally, PT and SK have requested a derogation. For more details, please refer to sections 3.5 and 4.4 of the Commission Staff Working Document accompanying this report.

- For the implementation of ***NCTS – Phase 5***, AT, BE, CY, DK, ES, FI, FR, GR, HU, LT, MT, NL, PL, PT, RO, SE, and SK have a planned/actual operations date for the core functionalities that is later than the deadline defined for this step 1 in the UCC WP[15]. However, all Member States deployed the system by 21 January 2025, which marked the end of the transition period. . This is a very important achievement in the implementation of the UCC WP. For the non-core functionalities, a few Member States have delays, though this is not impacting the functioning of the new NCTS – Phase 5 as there is no direct interconnection with other Member States' systems.

- For ***NCTS – Phase 6***, GR, PL, and RO reported a planned/actual operations date that is later than the deadline in the UCC WP. This project is to be seen in connection with ICS2 Release 3. For more details, please refer to sections 3.7 and 4.5 of the Commission Staff Working Document accompanying this report.

- For the implementation of ***AES – Component 1***, the following Member States have a planned/actual operations date for the core functionalities that is later than the deadline for this step 1 in the UCC WP[16]: AT, BE, CY, GR, HU, LU, MT, PL, PT, RO, SE, FR and SK.

  However, more important is the final deployment date for the AES on 2 December 2024 as defined in the UCC WP with transitional rules in place till 11 February 2025. A few Member States reported issues leading potentially to a very short delay (PT, MT, HU and AT). However, a more substantial problem was reported by two Member States (FR and GR) who could not deploy their component on time, despite all measures taken, and were facing serious delays. Hence, the full deployment of the new AES system is blocked and the other Member States and European business are forced to remain in a longer period of transition.

  In the light of the delays in implementing AES, the Commission was asked to maintain the central message convertor running till end of 2025 to assure business continuity and avoid disruptions in trade flows. This meant the de facto extension of the transition period. To have legal coverage for this extension, the Commission proposed a legal amendment to the UCC Implementing Regulation for Technical Arrangements (IRTA) concerning the electronic systems. This amendment was voted on 7 February 2025 and adopted in March 2025 and allows for the continuation of the transitional measures for export and exit for an extended period till 14 December 2025, whilst the deadline for Member States will remain as defined in the UCC WP

[14] In the 2023 UCC WP Revision the end of the deployment window is envisaged for 01/07/2024.

[15] In the 2023 UCC WP Revision, the end of the deployment window for the core functionalities of the system is envisaged for 01/12/2023 and the remaining functionalities for 02/12/2024. By 02/12/2024, all Member States and traders should use the *NCTS – Phase 5* system. The end of the transition is envisaged for 21/01/2025.

[16] In the 2023 UCC WP Revision, the end of the deployment window for the core functionalities of the system is envisaged for 01/12/2023, the development of a harmonised interface with the EMCS for 13/02/2024, and the remaining functionalities for 02/12/2024. By 02/12/2024, all Member States and traders should use the *AES* system. The end of the transition is envisaged for 11/02/2025.

For ***AES – Component 2***, GR, FI, MT and FR indicated a planned/actual operations date that is later than the deadline in the UCC WP. For more details, please refer to section 3.8 of the Commission Staff Working Document accompanying this report.

- For the implementation of ***GUM – Component 2***, the following Member States indicated a planned operations date that is later than the deadline set in the UCC WP[17]: GR, FI, DE and FR. For more details, please refer to section 4.1 of the Commission Staff Working Document accompanying this report.
- For the implementation of ***PoUS – Phase 2***, which is interconnected with the EMSWe, the project is on schedule from a customs perspective, however, there are possible delays in the availability of the National Maritime Single Windows by Member States' maritime authorities.

The Commission is analysing and monitoring the situation for the above projects very closely and it is taking measures to increase its support – see the section 4.4 below.

4.4 MITIGATION ACTIONS

The **Member States** outlined the various mitigating actions aimed at addressing (potential) delays and ensuring compliance with the legal deadlines. These actions include optimising the allocation of resources, adopting agile methodologies, implementing integrated systems solutions, and strengthening coordination with contractors to improve the efficiency and enhancing collaboration. Other Member States plan to improve organisational structures, streamline processes, and refine planning to improve project management and decision-making. These measures were referred to for both national and trans-European projects.

In view of the delays on the side of the Member States, **the Commission has been increasing its support to Member States through several actions**.

Firstly, the Comission has **enhanced supervision and monitoring of the UCC IT programme** by increasing the frequency of progress reports and organising bilateral meetings and missions at Director level with each of the Member States. The implementation of the UCC WP has also been put consistently on the agenda of the meetings and missions conducted by the Director-General and in plenary high-level meetings with the Directors-General of the Member States as in the Customs Policy Group. The Member States were encouraged to take mitigating measures.

The Commission continued using a Multi-Annual Strategic Plan – Customs (MASP-C) dashboard based on the MASP-C Revision 2023 and the UCC WP 2023 to monitor the progress, project milestones, and identify delays at an early stage. The dashboard is presented on a quarterly basis to the Member States in the ECCG which is meeting jointly with the trade community.

Additionally, as indicated in the UCC WP and MASP-C Revision 2023, the Commission sets specific interim milestones to ensure a smooth deployment of the decentralised trans-European systems and to avoid additional costs.

Secondly, the Commission has **reinforced its assistance to the Member States for trans-European systems** by adopting an agile and iterative approach to developing and deploying the UCC electronic systems. This method, which includes prototyping, swift issue resolution, and a balanced workload for both the Commission and the Member States, enhances system quality and facilitates tangible progress. This approach has been well-received by the Member States and traders.

Furthermore, the Commission has established a collaborative mechanism among stakeholders from the outset of the projects to enhance preparatory activities, prevent decision-making difficulties, and ensure transparency through regular project updates.

[17] In the 2023 UCC WP Revision, for *GUM – Component 1*, the deployment date is envisaged for 11/03/2024 and, for GUM – *Component 2*, the start of the deployment window is to be defined by the Member States, with the earliest possible deployment date being 11/03/2024.

The Commission also continued coordinating and monitoring programmes for each of the trans-European systems which require substantial work on the side of the Member States for the development of the national components.

Further details on the activities carried out for ICS2, NCTS - Phase 5 and AES:

- **For the trans-European system *ICS2***, the Commission continued to provide support to the Member States and Economic Operators in their development activities for *ICS2 – Release 3* through various means. This included organising dedicated webinars, offering assistance through FAQs, and coordinating plenary meetings to ensure alignment of project plans with Commission's IT delivery milestones. Lastly, communication campaigns, online training sessions, and documentation were provided accessible in the public CIRCABC library.
- **For the trans-European systems *NCTS – Phase 5* and *AES***, the Commission continued with the 'National Administration Coordination Programme' to support the Member States in developing and deploying their national components. The programme has been extended to oversee the transition of the Member States and traders to *NCTS – Phase 5* and *AES* systems, monitor the operational continuity during the transition, and foster closer collaboration with the Member States. Activities include a dedicated helpdesk, virtual meetings to mitigate Member State's development delays, updated information dissemination to the trade community, and regular reporting to the ECCG and CPG. Additionally, the Commission issues quarterly consolidated progress reports on the transition to the new systems since Q1 2021, providing KPIs for early alert detection.

Inspired by the monitoring and coordination programmes for the other trans-European projects, the Commission increased its activities to closely monitor the progress of the national components' development by the Member States **for the CCI project** and established a quarterly consolidated progress report as of Q1 2024. Furthermore, the Commission's dedicated CCI business team continued its efforts to address Member State's questions on import and the simplifications at import such as centralised clearance. In addition, regular technical meetings on a weekly and bi-weekly basis as well as feedback sessions on conformance testing were held.

Thirdly, the Commission sought Member States's input on their constraints and the needed support to mitigate the risks. The Member States expressed via the **survey** that the bilateral meetings at Director level and technical dialogue with DG TAXUD had been highly beneficial. They assessed technical webinars and information-sharing activities provided by the Commission as useful. Some suggested additional operational guidelines and trainings, guidance to economic operators, and assistance with business support and expertise, which was then taken forward by the Commission during 2024.

Fourthly, based on the outcome of the survey and on bilateral discussions with the Member States, the lack of appropriate funding was often revealed as a reason for delays. The Commission's communication around the new call for funding under the Technical Support Instrument (**TSI) 2025** aims to promote awareness to Member States for the possibility to get support for the UCC digital transformation.

Fifthly, to address the specific needs of Member States in their daily management of the UCC digital programme, three Member States (FR, MT and GR) took part in a pilot that the Commission put in place **with a consultancy company** at the end of 2023**.** These Member States reported during 2024 that the insights and recommendations provided were very useful in having a better understanding of the issues and how to address these and as such avoid further delays.

Finally, the Commission continued with the exercise to gather the **lessons learnt** and **best practices** for the development of the digital projects. To that end, the survey conducted in 2024 provided this information and the outcomes were added to section 1.2 of the Commission Staff Working Document accompanying this report.

As we are gearing towards the end of 2025, the Member States have been requested to safeguard the deadlines in the new UCC WP. Only one more year is left for the full UCC IT implementation. **Exceptional efforts and inmediate action are necessary** to avoid delays and to ensure their business

continuity for the trans-European systems. In accordance with EU law, the Commission has engaged in formal correspondence with the Member States facing delays in implementing IT systems.

While the Commission supports in many ways as shown above, the responsibility for developing and deploying the national components and systems lies with the Member States. Role sharing has been defined and agreed with all stakeholders from the outset, and should be respected throughout the project lifecycles.

4.5 STATE OF PLAY FOR ENLARGEMENT COUNTRIES

The future EU Enlargement countries and other contracting parties to the Common Transit Convention (CTC) will need to take into account the transition towards the upgraded electronic systems envisaged by the UCC and the new IT approaches set up by the reform proposal.

The Commission does not systematically monitor the progress towards full electronic systems of candidate countries as part of the reporting obligation under Article 278a of the UCC. However, as part of the enlargement strategy including the Association Agreements with the EU, the development of their IT systems supporting their alignment with EU customs legislation is a key element in the regular assessments carried out by the EU.

The candidate countries will need to progressively connect to or put in place the UCC systems in the path towards joining the EU customs territory. Depending on the planned date of accession, they may also be required to meet the functionalities of the future EU Customs Data Hub proposed in the Customs Reform package.

In the future, in preparation for the Enlargement involving candidate countries, several key activities will need to occur regularly. These include reporting on the digital implementation and taking part in conformance testing to ensure interoperability between their national systems and those of the Member States and of the EU. Additionally, the EU will need to regularly assess the performance of the systems.

5. MANAGEMENT SUMMARY AND CONCLUSIONS

The implementation of the UCC has been a collaborative project marked by strong commitment from all stakeholders since the UCC Work Programme (UCC WP) was first adopted in 2014.

In drafting this report, the Commission closely analysed the progress data collected in 2024 and witnessed significant strides made by Member States towards the 2025 target. This shared dedication led to significant advancements in the UCC digital implementation programme in 2024, with successful rollouts of the Guarantee Management System (GUM), ICS2 Release 3, PoUS Phase 1 and NCTS - Phase 5.

However, despite these achievements, some Member States continue to struggle with certain project deadlines, particularly for those related to the import domain (NIS, TS, CCI) and export domain (AES). The delays encountered by some Member States have a negative impact on the other stakeholders, limiting the benefits and causing additional costs for the Commission, other Member States and the European businesses. For Member States not yet deploying the upgraded NIS, the Commission does not receive yet all the data needed for performing its surveillance tasks. For CCI, there is impact on European business as the roll-out and benefits for companies will only be available if both involved Member States (where the company is established and where the company is presenting the goods) have deployed their national CCI component. For AES, there is an impact on other Member States as an indirect export started in one Member State requires the confirmation of the exit in another Member State so that the companies can have a proof of exit and recover VAT. Therefore, both Member States need to be able to communicate in the same system.

It remains essential that all stakeholders sustain efforts and dedicate the necessary resources to meet the final 2025 deadline, as further delays will continue having its spill-over effects on other Member States and disrupt the consistent operational framework intended to benefit all economic operators uniformly.

It implies prolonged and intensified demands on resources for additional conformance testing, coordination, and extended system maintenance on the side of the Commission, Member States and economic operators. Furthermore, the UCC digital implementation plays a key role in revenue protection and in combating unfair or illicit trade.

Compared to 2023 Member State efforts and results are now more pronounced, revealing an increasingly diverse range of progress as we approach the final year for UCC implementation. This variation underscores the urgent need for unified and prompt action to ensure a complete digital transition across all Member States. Maintaining momentum, addressing setbacks, and meeting deadlines are essential for preserving business continuity and supporting economic operators as the Union moves toward a fully digital customs environment. As visually represented in the graph below, a lot of work is behind us and the final year of deployments is at sight.

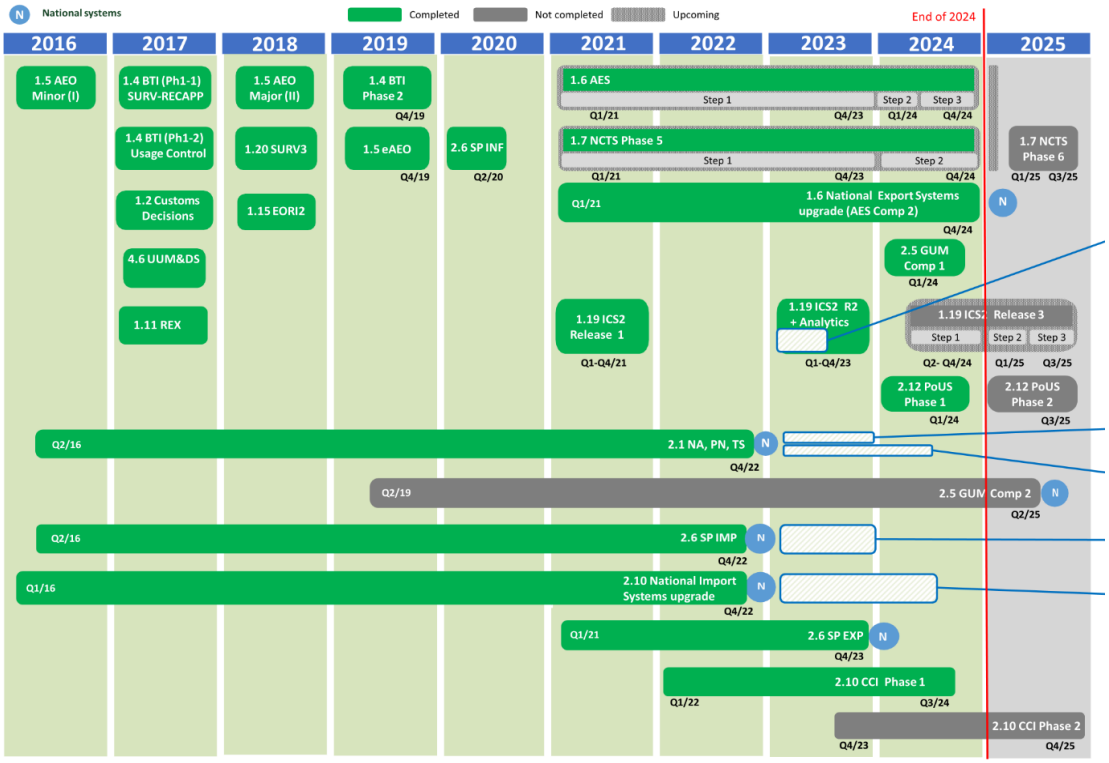


Figure 5 – Planning Overview

As of 2024, approximately 63% of Member States face delays in CCI Phase 1, while fewer delays have been reported in other components, such as ICS2 Release 3 and AES, each impacting no more than 11% of Member States. These differences reflect varied levels of readiness and signal that, without sustained effort, delays could affect the collective timeline for full UCC implementation by 2025.

To reach this critical milestone, all stakeholders must now redouble their focus and commitment to the UCC WP's legal timelines. Concurrently, the Commission has formally corresponded with Member States experiencing delays, in line with EU law. The Commission will continue its close monitoring and support through both programme-level and project-level engagement, supplemented by bilateral exchanges and plenary meetings with Member States.