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REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS

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

{SWD(2026) 20 final}

1. Introduction

The EU Customs Union, as an exclusive European Union competence underpinned by the Union Customs Code[1] (UCC), is a key pillar of the single market. It guarantees free circulation of goods within the EU customs territory, while applying a single customs tariff and harmonised rules at the external border. The UCC, adopted in 2013 and progressively implemented since 2016, set the framework for a fully electronic, paperless customs environment and uniform application of customs legislation across Member States. Delivering this vision requires not only national implementation but also substantial common investment in large-scale European Electronic Systems (EES), common working methods and training to ensure that customs administrations can operate seamlessly as one. The Customs programme is the dedicated tool for providing this support. It pools resources and expertise to keep the Customs Union functioning in a context of growing trade volumes, new technologies and shifting geopolitical pressures.

The Customs programme for 2021-2027, governed by Regulation (EU) 2021/444, is the EU's ongoing cooperation programme in the field of customs, running from 2021 to 2027. It aims to support the EU Customs Union and participating customs authorities to act 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 programme supports the preparation and uniform implementation of customs legislation and policy across Europe; cooperation between customs authorities; administrative and IT capacity building, including human competency and training, as well as the development and operation of the EES; and innovation in the area of customs policy.

The programme has a budget of EUR 950 million between 2021 and 2027, the period of the current Multiannual Financial Framework (MFF). Compared to its predecessor, the Customs 2020 programme (EUR 523 million), the current programme's budget nearly doubled. This reflects the scale of digitalisation and the operational ambition under this MFF to implement for implementation of the UCC, with the full implementation of the UCC work programme to be completed no later than 31 December 2025. This funding allows advanced electronic systems to be developed that streamline customs processes, strengthen the security of the EU's Single Market and better equip customs authorities to respond to emerging global trade challenges.

The lion's share of the budget (over 90%) goes to developing and maintaining the common components of the EES, developed at Union level and available for all Member States. These components allow the Customs Union to be implemented efficiently and allow Member State customs authorities to cooperate effectively with each other. The systems are designed to produce a seamless and secure electronic environment for exchanging data between customs authorities and with economic operators, as well as to ensure sound risk management.

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

The remainder of the budget supports collaborative and human competency activities. These strengthen the operational capability and performance of national customs administrations and help them to cooperate and share knowledge. Support is provided, in particular, for project-based collaboration, training, working groups, seminars and workshops, working visits and expert teams, i.e. structured collaboration between a variable number of participating Member States with an interest in a certain subject. Training is offered through the Customs and Tax EU Learning Portal (also referred to as the Learning Management System (LMS)).

2. Findings of the interim evaluation

This report presents the findings of the interim evaluation of the Customs programme for 2021-2027, in line with Article 14 of Regulation (EU) 2021/444. It is underpinned by a staff working document, which examines in detail the implementation and performance of the Customs programme to date (2021-2024). The interim evaluation applies the Better Regulation criteria to assess the programme's effectiveness, efficiency, coherence, EU added value and relevance. There is a clear focus on the common components of the EES but the interim evaluation also updates the analysis of the collaborative activities performed in earlier studies. It focuses on new aspects under the current programme, such as activities related to capacity building and common training, and innovation activities. Expert teams are also part of the analysis as these activities are more recent compared to other collaboration activities, introduced under the Customs 2020 programme.

Methodologically, the interim evaluation combines Monitoring and Evaluation Framework (MEF) indicators at portfolio level with in-depth insights from case study research into the common components of the EES. It is complemented by targeted and general research covering the breadth of programme support. This approach reflects the principle of proportionality, given that EES account for the largest share of expenditure, and addresses evidence gaps from prior evaluation cycles. Four stand-alone case studies were produced on specific EES as was a case study on the LMS:

- the **EU's new Import Control System (ICS2)**, which supports efforts to ensure the safety and security of the Union through the early collection and analysis of information on goods entering the EU, to identify potentially high-risk consignments;
- the **system developed for Proof of Union Status (PoUS)**, which aims to make procedures more uniform across the EU and contribute to the establishment of a more consistent, harmonised and thus simplified process related to the customs status of Union goods;
- the **EU's new Centralised Clearance for Import system (EU CCI)**, which enables CCI-authorised trusted traders to submit customs declarations in one EU Member State while the goods are physically presented for clearance in another. This facilitates trade, while supporting effective risk management and a joint mechanism for customs controls mechanism, and ensures proper collection of duties and other charges;
- the **digitalisation of new controls on the Import of Cultural Goods (ICG)**, including digital cooperation with customs authorities via the EU single window environment for

customs. Since this system (and the associated controls) were not due to be deployed until 28 June 2025, this case study focused on the management approach to developing the ICG;
- the **LMS** case study was developed to provide a cost-benefit analysis of this new portal, drawing on a survey of users, a survey of the Training Support Group previously carried out by the Directorate-General for Taxation and Customs Union (DG TAXUD), interviews with DG TAXUD officials and Member State training officials, and desk research.

The data collection efforts for the overall assessment of the programme were designed to be comprehensive while prioritising primary research on the key issues. This included desk research (covering, but not limited to, data from the MEF), targeted interviews with stakeholders, including European Commission officials, customs administration officials and economic operators, and a survey of national customs authorities.

2.1. Effectiveness

The Customs programme's support for **the common components of the EES** provides a key contribution towards implementing EU customs policy and advancing the UCC systems ahead of the 2025 deployment deadline. This is corroborated by the interim evaluation. Particularly noteworthy has been the progress in the ongoing roll-out of ICS2, which is significant from a budgetary point of view and has already contributed to the Union's security and safety by seizing more risky goods. This complex, centrally developed project was highly technical and not without its challenges, but its success bodes well for future initiatives led by the Commission. The interim evaluation reaffirms the importance of programme support for EES, but also notes that, for some newer systems, such as PoUS and EU CCI, Member States are facing delays in developing national components and connecting them to the central system.

Collaborative activities funded by the programme continue to deliver strong results. These activities are the human dimension of the programme. They support networking, ownership of challenges and learning opportunities. They also ensure consistent training across the EU, facilitate the exchange of best practices and promote common solutions. Expert teams have proven effective in providing opportunities for collaboration between the Commission and national customs authorities, serving as platforms for pooling expertise to perform tasks in specific domains or carry out operational activities.

Launched in 2021, the new **LMS** has successfully replaced the fragmented approach followed previously when training activities were spread across several websites. Users appreciate finding all activities on one portal and the portal has features that are generally highly regarded. This has increased the likelihood of national officials taking the courses available. Sufficient data on trends in usage is now available, making it possible to consider setting targets and consider ways of developing the audience further. This includes addressing the challenges Member States face in increasing use of the functionality, by allowing them to link their own learning management systems directly to the LMS.

The current iteration of the programme introduced **innovation** as a specific objective and action type, aiming to generate new activities in response to emerging challenges. Initial expectations have not yet been met. This has been attributed to the time taken to embed this new specific

objective and to define the concept of innovation and eligible activities. Dedicated leadership to drive forward activities in this area or to create synergies with other EU support in this field might have led to greater progress.

2.2. Efficiency

The interim evaluation employed a counterfactual approach to assess the cost-effectiveness of three of the **EES** considered: ICS2, PoUS and EU CCI. It was found that the approach taken to develop these systems was more cost-effective than potential alternatives, which would have demanded more financial and human resources at national level. The Commission's leadership was well received by national customs administrations and industry stakeholders, with most inefficiencies arising from decentralised aspects of the EES. Industry feedback highlighted the importance of business-friendly communication to facilitate timely compliance, especially for complex projects. It also highlighted a need for clear timeframes for systems deployment, which allow for phased or staggered implementation where systems are complex. While controls on ICG had not yet been deployed, the development process was well received by the Member States and a good practice involved re-using an existing module developed by the Directorate-General for Health and Food Safety (DG SANTE).

The interim evaluation indicated that the **collaborative activities** are valued and beneficial overall. However, Member States are not as proactively engaged in expert teams as they could be. They have capacity challenges that hinder active participation, and administrative burdens are particularly pronounced for those in leadership roles. This leads to Member States being reluctant to take on these roles.

The interim evaluation drew extensively on the indicators laid down in Annex II to the Programme Regulation (EU) 2021/444 and in the supplementing delegated act[2] and related staff working document on the **MEF**[3]. The new framework applied since 2021 has significantly improved compared to its predecessor. Yet, it remains sub-optimal in terms of which data are collected and how they are then used. In part, this is because the MEF remains somewhat cumbersome, with around 40 nuanced indicators, despite the last wave of streamlining.

2.3. Coherence

A novelty under the current programming period was the introduction (under a different legal basis) of the **Customs Control Equipment Instrument (CCEI)**[4]. The instrument supports the purchase of customs equipment to ensure customs authorities can perform more sophisticated and consistent customs controls. The Customs programme complements this new instrument by improving the knowledge of officials on available technologies and how best to use them. It does this by providing a forum for exchanging knowledge and sharing good practices. The increasing number of tasks performed by customs authorities in the course of the customs control (mainly linked to prohibitions and restrictions on the movement of goods across the

[2] Commission Delegated Regulation (EU) 2022/2565 supplementing Regulation (EU) 2021/444 of the European Parliament and of the Council with provisions on the establishment of a monitoring and evaluation framework.
[3] SWD(2023) 24 final
[4] Regulation (EU) 2021/1077 of the European Parliament and of the Council establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment.

external border) make it ever more crucial for the programme support to be coherent with other instruments, including but not limited to the sister programme managed by DG TAXUD for delivering tax policy (**the Fiscalis programme**[5]) and the CCEI. The interim evaluation provides evidence of the programme having clear synergies and complementarities with both the Fiscalis programme and the CCEI. One example is the LMS portal, for which there is improved coherence with Fiscalis as a result of the new common portal. The LMS portal is also used for training on customs control equipment. Formal and informal mechanisms ensure coherence between the Customs and Fiscalis programmes and support cooperation between them. This includes aligned programme management approaches/principles and procedures, e.g. harmonised operational guides, common templates, and joint meetings of the Customs and Fiscalis national programme coordinators.

As with the previous programme, the current programme's coherence with other relevant instruments has been ensured, but this requires continuous proactive efforts and should not be taken for granted. In particular, given the specific objective of fostering innovation in the area of customs policy, synergies with **Horizon Europe**[6] could be better exploited. Possible synergies could also be exploited using the Technical Support Instrument[7].

2.4. EU added value

The counterfactual analyses used in the interim evaluation allows an evidence-based demonstration of the added value of the EU's role in helping to achieve the programme objectives more effectively and efficiently. For ICS2, the evidence shows that the centralised approach is two to four times more cost-effective than the alternative. Feedback collected for PoUS confirms that, under both counterfactual scenarios tested, the overall financial burden on national budgets would be significantly higher than under the hybrid system, i.e. a model with a central system, developed by the Commission, and optional connections (for phases 1 and 2) and a mandatory connection (for phase 2) to be implemented by the Member States. It involves 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 system also allows cost savings for Member States. On the other hand, without shared specifications and central components, each Member State would incur considerable costs due to the need to maintain fragmented national procedures. This means reduced overall competitiveness and increased administrative burdens and costs for national customs authorities. Another contribution made by the EU CCI is that the system's common specifications were widely used by Member States to both build and upgrade national import systems, resulting in cost savings and efficiency gains, while ensuring regulatory compliance at EU level.

The interim evaluation confirms that the Customs programme achieves efficiencies of scale in IT capacity building. Collaborative activities provide opportunities for cooperation, communication and networking across the EU. These could not be achieved without the

[5] Regulation (EU) 2021/847 of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation.
[6] Regulation (EU) 2021/695 of the European Parliament and of the Council establishing Horizon Europe.
[7] See: https://commission.europa.eu/funding-tenders/find-funding/eu-funding-programmes/technical-support-instrument/technical-support-instrument-tsi_en.

involvement of the EU and are essential for ensuring the harmonised implementation of EU customs policy.

The stakeholders consulted found it difficult to imagine alternative ways of operating and cooperating, especially as regards managing the EU-supported digital systems and the role they play in the Customs Union. Without the Customs programme, cooperation and data sharing between participating countries would have to be based either on informal and unstructured relations between Member States and with the Commission, or on formal channels and reciprocity agreements. This would be significantly more complex and costly to implement.

Implementing common components of digital systems at EU level contributes to mitigating various challenges, namely unequal capacity of national customs administrations in terms of IT infrastructure and equipment availability; human resources and operational processes; uneven interpretation and implementation of relevant legislation by customs administrations; and geographic, administrative, legal and strategic obstacles to cooperation.

2.5. Relevance

Successive evaluations have reaffirmed that EU support is relevant for customs cooperation. This finding remains broadly valid. The current programme was launched at the beginning of 2021 during one crisis, namely the COVID-19 pandemic. Then came the escalation of another crisis, Russia's war of aggression against Ukraine in February 2022. Since then, other external events have destabilised the geopolitical situation, impacting the work of EU customs authorities. While much of the programme support is relatively fixed (since it is dedicated to EESs), it has also responded to **unexpected emerging needs**. Programme support was used to prepare guidelines for translating 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. The programme also rapidly included Ukraine as a programme beneficiary. Furthermore, the Customs Eastern and South-Eastern Land Border Expert Team (CELBET), financed by the Customs programme, and other programme actions, such as targeted working visits, provided assistance for Member States bordering Ukraine to keep Ukraine's trade routes open under the 'Solidarity lanes' initiative[8].

The challenges posed by **e-commerce** were identified before this programme's launch and have continued to increase since. These are considered to require a more fundamental change in customs policy, as proposed under the EU Customs Reform[9]. As such, the continued relevance of the programme may need to be re-assessed following the adoption of the reform, potentially as part of the final evaluation of the programme.

[8] See: https://commission.europa.eu/topics/eu-solidarity-ukraine/eu-assistance-ukraine/eu-ukraine-solidarity-lanes_en.
[9] COM(2023) 257 final

3. Lessons learned

The section below identifies a set of possible lessons learned and (where relevant) makes suggestions for improvements in the coming years for the programme's ongoing implementation.

Lesson 1 – on EU support for common components of digital systems

The case studies of four major EES show how EU investment in common components has delivered tangible benefits for the functioning of the Customs Union. Achieving the UCC ambitions within the planned timeline would be unrealistic without EU assistance. The interim evaluation showed that alternative scenarios for the systems studied would have been less effective and efficient. While findings from the cases cannot be extrapolated mechanically to the more than 50 EES, the systems chosen were illustrative of different types of challenges. To that extent, the lessons learned may well be more widely applicable in similar circumstances. The Commission has shown, for example, that it can successfully deliver large, complex systems like ICS2. However, phased implementation, close cooperation with the private sector and timely communication with stakeholders emerged as important considerations. At the same time, the successful execution of the UCC work programme also depends on national projects, which are monitored by the Commission but remain under Member State control. Given the parallel demands on Member States and economic operators, which strain resources, there is a continuing need for programme support in this area. Furthermore, the interim evaluation identifies scope to further improve the dialogue with traders by providing more business-friendly technical and operational guidance to ease the burden of introducing or transitioning to new systems.

Lesson 2 – on the collaborative actions

Collaborative actions play a vital role, supporting the human element of the Customs programme. While many actions function effectively, those with limited Commission involvement have sometimes faced challenges related to ownership and leadership by Member States. It would therefore be appropriate to revisit the current approach to the governance of these actions.

In particular, this could be supported through awareness-raising so that senior management within national administrations better understand the importance of these activities, their potential and the prestige that could be associated with leading them (which is where the main issue lies). If this model cannot be adopted within the current programming period, it could be considered within the proposed Customs Reform.

Lesson 3 – on the Learning and Management System

While the LMS undoubtedly improves on what came before, some functionalities of the LMS could be fine-tuned and links to Member State learning management systems could be improved. This could improve efficiency and maximise the return on investment in training resources, optimising the benefits of the system. There are also opportunities for setting

benchmarks and targets now that the system has reached maturity and for low-cost initiatives to broaden the private sector audience.

Lesson 4 – on innovation

The first few years of the programme were used to establish a clearer understanding of what is to be understood as innovation in the area of customs policy (as opposed to innovation within IT development in particular). Appointing a dedicated innovation 'champion' could lead to faster progress going forward. The innovation champion would be responsible for promoting an innovation-focused culture, leading relevant working groups and collaborating with colleagues across 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 the Directorate-General for Research and Innovation (DG RTD). They would also engage with external partners, including the TAXUD Trade Contact Group, relevant EU-funded customs-related research projects under Horizon Europe and international organisations like the World Customs Organization (WCO), to provide strategic direction and cohesive leadership for all stakeholders.

Lesson 5 – on project management

Given the recent challenges related to geopolitical developments, evolution of international trade and ongoing digitalisation, it is necessary to maintain the scope for flexible and coherent support. Since much of the programme budget is allocated to large-scale IT projects, looking further ahead, examples of using the most agile approaches to project management could be built upon to further strengthen the flexibility of support in the face of fast-changing needs.

Lesson 6 – on the Monitoring and Evaluation Framework

The interim evaluation confirms that the current framework is simpler than its predecessor. However, it still prioritises a comprehensive set of indicators over a more manageable streamlined version. To make the MEF more effective in the future, further reducing the number of indicators and the frequency of reporting should be seriously considered. For EES-related indicators, providing narratives that align with programme objectives would yield more meaningful insights than just numerical data. Some sub-indicators may have limited value and could be removed, while others might benefit from periodic evaluations instead of annual surveys. Additionally, indicators related to collaborative activities could be better aligned with the programme's specific objectives and the types of activities outlined in the Customs programme Regulation or work programme. Innovation could be illustrated through specific case studies rather than survey opinions.