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This document corrects document SWD(2017) 34 final of 12.01.2018
Correction of the cover page instead of SWD(2017) read SWD(2018).

COMMISSION STAFF WORKING DOCUMENT

**Boosting customs and tax performance in the EU through training and staff
development**

Boosting customs and tax performance in the EU through training and staff development

EU Learning & Development Action Plan
for Customs and Taxation
(2017 – 2020)

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1. Executive summary

The goal of the present action plan (2017 – 2020) is to support the optimisation of the current and future education and learning capacity of the European Union's public administrations in the field of customs and taxation.

Boosting education and training of public sector staff is an essential pillar of efficient and effective administrative capacity building within the EU.

By providing a framework for a common training and education infrastructure, it supports Member States in ensuring that their staff has the skills and knowledge they need to deliver first-class customs and tax services and to prepare the professions as well as their administrations for the future.

The EU training and staff development initiatives set out in this action plan are intended to be delivered in close alignment with EU customs and tax policy initiatives. This targeted support is provided to achieve envisaged common customs and tax policy objectives up to 2020. It endeavours to respond to the objectives of fighting customs and tax fraud, ensuring tax transparency to counter tax evasion and avoidance, enhancing customs and tax compliance, balancing customs control versus trade facilitation or to enhance administrative capacity of customs and tax administrations across the EU as contribution to a most efficient functioning of tax systems and the customs union in the internal market.

To deliver on these intentions, this 2020 Action plan targets with its actions 4 key activity strands:

1. Providing EU reference standards through European Competency Frameworks for the customs and tax professions
2. Supporting common customs/tax educational reference programmes (vocational, academic, leadership)
3. Fostering shared training and staff development
4. Enhancing common training infrastructure, networking and communication

The Commission together with the Member States and other interested parties intends to pursue these objectives by launching 14 core training & staff development initiatives under this action plan:

Initiative 1	Developing an EU Tax Competency Framework (CFW)
Initiative 2	Providing for an EU Customs CFW (maintenance and evolution)
Initiative 3	Supporting implementation of EU CFWs for Customs and Tax professions
Initiative 4	Introducing EU recognition of customs academic study programmes
Initiative 5	Providing common educational reference programmes (vocational/academic level)

Initiative 6	Supporting strategic leadership development training (limited)
Initiative 7	Proving for EU eLearning development and localisation
Initiative 8	Driving Learning innovation
Initiative 9	Delivery of annual Common Learning Event Programs (CLEP)
Initiative 10	Developing common educational material
Initiative 11	Providing a common learning infrastructure
Initiative 12	Fostering virtual networking
Initiative 13	Fostering enhanced training cooperation: Public-Private / Public-Private-Academia / with international institutions
Initiative 14	Providing for communication & publication support

The 14 initiatives will be delivered through the realisation of identified actions which are further set out in this 2020 Action plan, together with agreed priorities and timelines, during the years up to 2020. This implementation will be done under the specific EU training and human competency building (HCB) mandate of the Customs 2020¹ and Fiscalis 2020² programmes and within the legal, financial and procedural scope of those programmes.

Some identified common customs and tax staff development needs cannot realistically, for resource constraints, be addressed within the timeframe of this 2020 Action plan. They are nonetheless listed in this action plan for completeness (indicated as ‘priority 3’ actions) to ensure their consideration in the preparation process for the new generation of customs and tax cooperation programmes.

The national implementation and/or the degree of national use of the commonly developed outputs and results of the 2020 Action Plan remain voluntary for national customs and tax administrations.

¹ Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020)

² Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020)

2. Acronyms & Abbreviations

Acronyms	Description
AWP	EU Training Annual Work Programmes
AWP 2020	Customs 2020 and Fiscalis 2020 annual work programmes (AWPs)
CFW	Competency Framework
CLEP	Common Learning Events Programme
EC	European Commission
EU	European Union
EU eL	European Union eLearning (electronic Learning modules)
EU Training	EU Training and Human Competency Building for customs and taxation (under the Customs 2020/Fiscalis 2020 programmes – Art 10)
HCB	Human Competency Building
KAA	Key Activity Area
MS	Member State(s)
PICS	Programme Information and Collaboration Space
PC	Participating Countries (to the 2020 Programmes: EU MS + Candidate countries)
SME	Subject Matter Expert
2020 Action Plan	EU customs and tax training and staff development action plan (2017 – 2020) - under the Customs 2020 and Fiscalis 2020 Programmes

3. An EU Training Action Plan 2017 – 2020

Making customs and tax professionals fit for the future

Customs and tax education, learning and staff development are the cornerstones required to build and nurture administrative capacity to stay in line with the latest developments. As the current global context demands a high-performing, connected, agile and future-proof European community of customs and tax professionals, customs and tax staff need to be well equipped to face the rapid changes occurring within their environment.

Already since 2012, the Commission in cooperation with national customs and tax administrations realises common training and staff development actions. A multitude of EU training tools have been developed both in customs and taxation during the past years³ within the scope of the Customs and Fiscalis 2020 and predecessor programmes. These tools encompassed a wide range of EU e-Learning modules on relevant customs and tax policy, operational and technical topics of common interest and in multiple national languages (eg. supporting the Union Customs code (UCC), the Authorised Economic Operator concept (AEO), the Value Added Tax (VAT), combatting Tax Fraud and more). In addition, multiple initiatives were implemented in order to facilitate the dissemination of knowledge and nationally existing expertise across the EU. These initiatives aimed at exchanging customs and tax specific training and subject matter expertise amongst national administrations and their staff (eg. in form of a Common Learning Events Programme (CLEP), train-the-trainers events and similar).

In the customs area, the EU Customs Competency Framework (CFW)⁴ is being implemented, on a voluntary basis, at national level across the union. The CFW is a complete set of commonly agreed customs-specific competencies, job profiles and training curricula have been developed for customs professions. However, this EU Customs CFW concept still needs better and wider implementation in order to generate its full support potential in terms of quality-increased and most harmonised customs performance.

Despite these common efforts, training, learning and competence development for professionals in customs and taxation remain fragmented across the European Union. This fragmentation impacts the quality of training provision or time and the resources allocated to it. This directly impacts on the quality and consistency of customs and tax performance across the EU.

³ The developments occurred through the so-called '**Dublin Strategy**', a short reference for the common strategic performance development framework for the Customs profession within the EU for the years 2012 – 2016 (DS), designed during an EU training workshop held in 2011 in Dublin. It set out a common training and development framework to support Member States (MS) in delivering the skills and knowledge that people working in the Customs profession need to deliver world leading Customs services throughout the European Union (in parts also applied in the area of taxation).

⁴ EU Customs CFW link on EUROPA: http://ec.europa.eu/taxation_customs/eu-training/eu-customs-competency-framework_en

Moreover, only a limited number of EU training activities have been undertaken in the taxation area so far. However there is a high potential for common taxation learning activities, linked in particular to international taxation, fight against fraud, tax evasion, aggressive tax planning, tax areas governed by administrative cooperation rules and eCommerce – just to name some areas that are well suited for being best addressed through common training initiatives.

Today, the Commission services are committed to continue to join forces with national customs and tax administrations and their training department and to work jointly towards the further optimisation of customs and tax staff performance across the EU. Such an optimisation will respond to the request of Member States for the availability of more and better structured common training programmes, standards and support to align levels of skills and knowledge of customs and tax professionals in the European Union. It will also ensure the competitiveness of the European Union and its Member States within the global economy.

To address the above, this EU customs & taxation training and staff development action plan - in the following referred to as '2020 Action Plan' - is developed in cooperation between the Commission services and national customs and tax administrations (TSG⁵) under the Customs 2020 and Fiscalis 2020 programmes and within the legal, financial and procedural scope of those programmes.

The 2020 Action Plan will support Member States with the delivery of high quality level customs and tax education and training based on common standards.

⁵ EU Training Support Group (joint Customs 2020 and Fiscalis 2020 expert group of nationally nominated training and staff development managers of MS customs and tax administrations)

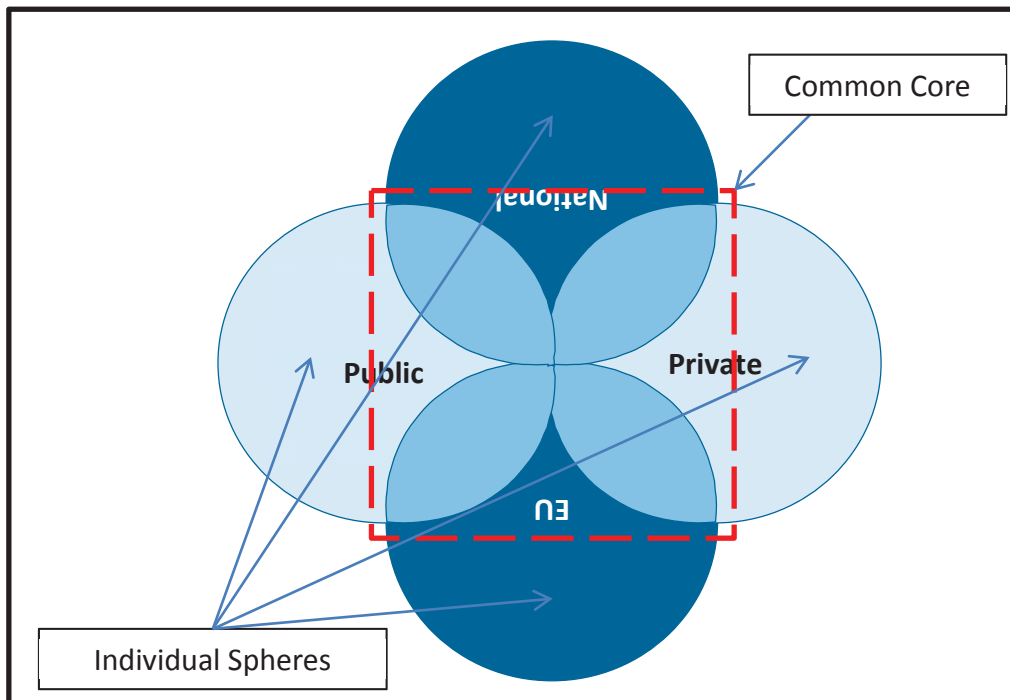


Figure 1: The Common Core to Customs and Tax training

The 2020 Action Plan will contribute significantly to more performance consistency, harmonising approaches and work delivery standard in the field of customs and tax in the EU. This plan will fully respect existing individual national training and staff development initiatives and the diversity of national organisational structures and needs. It is specifically designed to support the European customs and tax professions to pool their capabilities and to create a staff development environment which is greater than the sum of its parts.

To achieve this, the 2020 Action Plan will specifically:

- support the **introduction of competency-based staff development principles in customs and tax administrations** as one aspect of public sector modernisation and to help member states become more efficient in areas like fight against fraud, tax evasion and aggressive tax planning or in the area of customs controls, risk management, harmonised Union Customs Code (UCC) implementation and its related electronic IT systems, cross-border cooperation and more;
- provide **support for administrative capacity building (ACB)** in national customs and tax administrations in the particular area of staff development (human competency building), building up on the EU expertise gathered over the past years with regard to country-specific support measures and Technical Assistance (TA) in the field;
- use **synergies and spill-over effects between the customs and tax areas** to maximize the Member States' added value deriving from common training and competency

building initiatives, with a view to facilitating practical national implementation, cross-sector use and levelled progress across the two subject areas at national level;

- help **transforming civil society's historical image of the customs and tax profession** – often perceived of being purely an enforcement function in government - into a more positive light at national and European level, with the particular aim of attracting qualified staff into these professions;
- engage in customs or tax knowledge and competency building initiatives that **deepen the collaboration between the public and private sector** in the field or by **educating current and future customs and tax stakeholder groups**.

This EU Training initiative further takes on board overarching EU principles like Lifelong Learning, EU qualification standards (EQF) and supports European initiatives such as EUROPE 2020⁶, Public Sector modernisation⁷, European Semester⁸ and the Customs Union Governance⁹.

4. 14 measures to boost customs and tax performance through staff development

This 2020 Action plan sets out 14 measures within the scope of 4 key activity areas (KAAs), which the Commission services intend to pursue together with the Member States and other interested parties to jointly provide structured support to the optimisation of customs and tax staff development across the EU.

KAA 1: Providing EU reference standards through European Competency Frameworks for the customs and tax professions

Target: working towards the provision of a clear and consensual view of the skills and knowledge required by customs and tax professionals in the EU.

The Commission in cooperation with the Member States will:

Initiative 1: Develop an EU Tax competency framework

⁶ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2010:2020:FIN:EN:PDF>

⁷ "Public sector modernisation" is a challenging development project in which the European Union has engaged. Member States and the Commission work together across all public sector areas, to address this challenge and to make Europe's public sector administrations fit for the requirement of the 21st century and beyond

⁸ http://ec.europa.eu/europe2020/making-it-happen/country-specific-recommendations/index_en.htm

⁹ Customs Union Governance: [http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52016XG0929\(01\)&from=EN](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52016XG0929(01)&from=EN)

The common development of an EU competency framework for taxation will establish a consensus view of the optimal skills and knowledge required by tax professionals in Europe at all levels and in all skills areas, both technical and non-technical, and thus create a mechanism that can help raise performance coherence and performance quality across all EU tax administration. Such commonly agreed Tax competency framework will provide national tax administrations with a powerful staff development tool. It will facilitate targeted and resource-efficient performance development of national tax staff in general, including in areas of high European interest (eg: to ensure that tax auditors are appropriately skilled to embark in administrative cooperation and international cooperation with a view to creating a level playing field). Tax performance that is based on a common competency framework will this way help ensure a level playing field between participating countries, where taxpayers are treated the same way whatever their jurisdiction is.

Initiative 2: Provide for an EU Customs competency framework (maintenance and evolution)

The provision of continuous maintenance, update, further evolution and use monitoring of the EU Customs CFW (since 2015 available in 22 languages) will ensure that the high quality of this EU reference benchmark for increased customs staff development and national administrative capacity building through competency-based HR management is adequately maintained. The delivery of need assessment-based updating and evolution of the EU Customs CFW ensures that this comprehensive common view of customs professionals' competencies continues to provide a quality base for national HR management. It will serve as a foundation to develop new targeted learning material, identify skills gaps and requirements and test current training materials against up-to-date and future-oriented EU reference benchmarks. An in-depth revision of the EU CFW for Customs will be further based on a research on future task-based skills for the customs profession ("Skills forecast 2030").

Initiative 3: Support the national implementation of EU CFWs for customs and tax professions

The provision of multiple support measures to facilitate the national uptake of EU competency frameworks is required to ensure that the full use potential of EU CFWs in terms of enhanced administrative capacity building and increased staff performance development is generated at national level. Support actions to foster a most consistent implementation of the EU Customs CFW and the future Tax CFW will be provided at common as well as at national level continuously throughout the coming years. This provision will take the form of best practise sharing EU workshops, common administrative change management training events, country-specific support measures (Technical Assistance - TA), buddy concepts or similar. The development of a software application to help national administrations match the EU CFW components with national components/competencies in national administrations will further enable and facilitate the drafting of nationalised versions of the EU CFW. It will also provide a HR management and staff development tool that is tailored to the national organisations specific situation.

KAA 2: Supporting common customs/tax educational reference programmes (vocational, academic, leadership)

Target: working towards the provision of levelled customs and tax specific education programmes at vocational, academic and strategic leadership & management level, recognised where appropriate against the EU competency framework/s.

The Commission services in cooperation with the Member States will:

Initiative 4: Elaborate EU recognition schemes for customs specific training programmes (based on the EU Customs CFW)

The development of EU-level recognition schemes (type 'EU certificate of recognition') for customs training programmes is envisaged. Such schemes will lead to more and more consistent customs competency developments as laid down in the commonly agreed EU Customs CFW. To achieve this, the EU Customs CFW and the related EU Customs Training Curriculum will need to be developed into recognised common quality benchmarks for optimal knowledge and skills building of customs professionals in the EU. They will also need to be interpreted and integrated into existing and future training programmes for customs professionals in a uniform manner by public and private training providers. To start with, this recognition initiative will be targeted towards academic customs programmes (Master/Bachelor) under this action plan. On a longer-term perspective it may be further extended to vocational customs training programmes (post 2020 action). Its extension into the field of taxation is at this stage not envisaged within the scope of this action plan given the current absence of a common reference base in form of an EU Tax CFW (see initiative 1).

Initiative 5: Provide common educational reference programmes at vocational and academic level (development/maintenance)

Support measures will be put in place to foster the national uptake of existing customs-specific EU reference training programmes as common comparative quality benchmark for optimal and consistent customs competence building across the union. The quality of these common reference training programmes will need to be ensured through assessment-based maintenance and future-oriented evolution of the commonly agreed EU customs curricula and related EU customs vocational and academic reference training programmes. Common curricula and reference training programmes may be developed in the area of taxation once a commonly agreed reference foundation in form of an EU Tax CFW is in place (see initiative 1).

Initiative 6: Support strategic leadership development training (limited)

The provision of support to national strategic leadership & management development (LMD) training is based on, or aligned with, the commonly developed EU reference LMD training programmes for customs. In response to a recent drop of support need indicated by national

administrations in this staff development area, EU support will focus on providing a floor for cross-country best practise sharing and possible joint delivery of LMD training or on facilitating access to the WCO LMD Programme. Similar support may be provided in the area of taxation once commonly agreed reference standards are in place (EU Tax CFW to come).

KAA 3: Fostering shared training and staff development

Target: working towards the provision of training & development content, materials, concepts, methodologies, mechanisms and shared learning delivery, to support legal, operational and technical training provision throughout the EU.

The Commission services in cooperation with the Member States will:

Initiative 7: Develop EU eLearning courses and support national localisation, in line with EU customs and tax policy requirements

The structured provision and further optimisation of common eLearning development on relevant customs and tax legislation, operational best practise and common technical applications and IT systems will be closely aligned with common customs and tax policy initiatives. It will build on the achievements made during the past years, as set out in detail in the EU eLearning use monitoring report 2015 – 2016 (Annex 5). It is envisaged to provide further enhanced localisation/translation support with the development of a maximum of national language version. Specific measures will be taken to ensure a continuous update and maintenance of the EU customs and tax eLearning portfolio¹⁰ (Annex4).

Initiative 8: Drive learning innovation

The research of future trends in Learning and Development (tools and methods) will result in recommendations to be shared with the national customs and tax training departments. Introducing researched efficient modern learning instruments and formats (eg. mobile, eBooks, apps, simulations environments, micro-learnings and webinars, etc.) as national and/or EU training tools for customs and taxation will complement and innovate current training and staff development measures.

Initiative 9: Deliver Common Learning Event Programmes (CLEP)

A structured provision, further evolution, optimisation as well as central facilitation of a EU-wide common learning events programme (CLEP) on customs and tax subject matter topic

¹⁰ EU eLearning portfolio status, end 2016: 34 EU modules in 334 language versions. From 2014 – 2016, about 50.000 customs/tax officials were trained on EU modules; additionally, more than 1 million customs/tax professionals were reported to be trained on publically available EU module versions (http://ec.europa.eu/taxation_customs/eu-training/general-overview_en).

courses and train-the-trainer courses will enable national administrations and their staff to share and benefit mutually from existing knowledge and best practise, training programmes and training delivery concepts, with the aim of transferring knowledge and skills most consistently across Europe.

Initiative 10: Develop common educational material

Under this initiative it is planned to set up a systematic joint development of common training content (all media types) for customs and/or tax educational programmes at all levels. It will be based on nationally existing learning content material. The resulting EU Training material will provide a high-quality training content to be shared across the union in form of localised/translated language versions, apt for a most consistent skills and knowledge building for customs and tax professional. A pilot project is envisaged to take place within the scope of this 2020 action plan. The realisation of such common content development service in form of a structured EU Training support measure is a longer-term option for possible post 2020 implementation.

KAA 4: Enhancing common training infrastructure, networking and communication

Target: working towards enhancing modern collaboration, intensifying networking and extending collaboration, innovative EU training support measures and shared learning infrastructure, to support advanced customs and tax training provision, competency development and cooperation throughout the EU.

The Commission in cooperation with the Member States will:

Initiative 11: Provide a common learning infrastructure

The analysis, development and operating of an integrative, comprehensive learning management environment for common customs and tax training and staff development, delivery and sharing (type EU Learning Management System (LMS)/EU Learning portal) will help to maximising EU-wide common and cross-country training collaboration. This initiative responds to a significant need indication by national customs and tax administrations. Such EU learning portal would provide the longer-term opportunity to be further developed into a full-scale professional customs and tax knowledge management tool (after 2020).

Initiative 12: Foster virtual networking

With this initiative it is planned to put in place an online infrastructure that allows for enhanced EU-wide customs and tax training delivery and networking through video conferencing and other kinds of virtual interactions (type Skype). It further caters for the longer-term opportunity of creating an ad-hoc virtual EU Training/Trainer Network (post 2020).

Initiative 13: Enhance training cooperation: Public-Private-Academia and with international institutions

The continuation and further targeted enhancement of customs and tax training cooperation with trade and academia as well as with international institutions (WCO, IOTA, OECD, CEPOL and similar) will have multiple purposes. It will help pool capacities, improve the return on investment of development and delivery of educational programmes and materials, share best practice cases on targeted customs and/or tax issues and ultimately enhance joint and tailored competency building of customs and tax professionals. This cooperation may need to start on an ad-hoc basis before a more structured cooperation can be put in place.

Initiative 14: Strengthen communication and publication support

Setting up common communication campaigns will help improve the image of taxation and customs towards the public, trade, learning providers and within the public sector, and will in consequence better attract the right talents to the customs and tax professions. A further provision of communication and publication support will better and wider spread common customs and tax training and education measures and/or educate wider target audiences on customs and taxation (eg. addressing young Europeans in their role as future tax payers¹¹).

5. Implementation 2017 – 2020

The implementation of the Action Plan and its 14 initiatives is planned to be realised through a series of 34 individual actions which are set out in the Action Table Overview (Annex 1) together with provisional time indications and priority indications (priority 1 – 3¹²).

¹¹ In 2017, a European Parliament pilot project that provides tax education for young Europeans (TAXEDU) is launched by the Commission in cooperation with Member States, with support through EU Tax Training (F2020), comprising the development of an EU Tax Education portal equipped with multiple tax education material of all media formats (eLearning; videos etc)

¹² 3 priority levels distinguish the commonly agreed implementation actions according to their relevance within or beyond the timeframe of this action plan as follows:

Given the multitude of the commonly identified, national need-based implementation actions and acknowledging the mid- and/or longer term nature of their implementation requirements, priority indication have been set for each implementation action, with one priority category (priority 3) falling outside of the implementation time scope of this 2020 action plan.

6. EU Training Action Plan – Governance

6.1. Legal Basis

This initiative is supported by the European cooperation programmes Customs 2020 and Fiscalis 2020 within the legal, financial and procedural scope of those programmes. The Customs 2020 (Art 10) and Fiscalis 2020 (Art 10) programmes endorse and mandate the principles of "Human Competency Building (HCB)" through customs and tax training and people development and support that the current common training approach should be maintained and further evolve into a multifaceted training support programme for the Union.

The national implementation and/or the degree of national use of commonly developed EU Training outputs and results remain voluntary for national customs and tax administrations.

6.2. Budget implementation

The Customs and Fiscalis 2020 programme regulations provide specific funding for the realisation of common customs and tax training and staff development initiatives under budget line 140201 (Customs 2020) and budget line 140301 (Fiscalis 2020) and further put the full scale of programme collaboration tools (seminars, project groups, workshops, study visits, expert teams, studies and more) at its disposal.

A total of 9,256,830.00 € is contractually allocated to EU customs and tax training actions (2016 – 2020)¹³.

6.3. Management

This 2020 Action Plan represents a jointly developed and commonly agreed training support measure for realisation in cooperation between the Commission and national customs and tax administrations.

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- Priority 1: high relevance – for implementation within this Action Plan (2017 – 2020)
 - Priority 2: medium relevance – for implementation until 2020 or beyond (depending on resource availability in period 2017 - 2020)
 - Priority 3: relevant – yet not implementable within the time frame of this Action Plan

¹³ Framework Contract (FWC) BTRAIN3, TAXUD/2015/CC/135, for the provision of services covering multifaceted EU training support programmes, eLearning development and communication services in the field of customs and taxation (BTRAIN 3)

The Commission takes a management, coordination and support role with regard to the 2020 action plan towards all involved stakeholders and in particular towards the main beneficiaries of the EU Training initiatives, the national customs and tax administrations and their staff.

The effective realisation of this 2020 action plan is ensured through coordinated annual planning, progress monitoring and follow-up of common training activities with the support of the EU Network of national tax and customs training representatives (Training Support Group - TSG), which also ensures regular linking back with national administrations requirements.

As 'EU Training' measure within the governance scope of the Customs 2020 and Fiscalis 2020 programmes, the formal follow up of the realisation of the 2020 Action plan is embedded in the legally required established programme implementation- and management processes (planning, implementation, reporting and evaluation) of the Programmes 2020 (eg. Annual Work Programmes, progress reports and evaluation measures).

Constant cooperation with customs and tax policy units within the Commission and the national administrations ensures that the implementation of this 2020 action plan is at any moment in time fully aligned with customs and tax policy initiatives and is provided in a manner which is beneficial at both EU and national level.

Still, EU customs and tax training cooperation under the Customs 2020 and Fiscalis 2020 and the national use of its results and products remain voluntary. Member states' administrations, traders/trade organizations as well as academia and equivalent types of education providers, remain the lead responsables for all training and education for customs and tax professionals in the EU.

7. Annexes¹⁴

1. Action Overview 2017 - 2020
2. Implementation Plan – Project Charts
3. Implementation Timeframe

¹⁴ Annexes 4 (EU eLearning Portfolio) and 5 (EU eLearning use survey 2016) are not attached to this document. Interested parties may request them directly from DG TAXUD/Unit R3.

Annex 1 EU Learning & Development for customs and tax professionals (2017 – 2020) Action Overview – Priorities¹⁵/Timeframe¹⁶

KA A 1 - EU Reference standards through European Competency Frameworks for the Customs and Tax professions

Initiative 1	Developing an EU Competency Framework for Taxation	Priority	Timeframe
	Actions		
	<i>1.1 EU CFW for Taxation development</i>	Priority 1	Q2 2017 – Q4 2018 (2019/2020 roll-out)
	<i>1.2 EU Support Workshop/Events on EU CFW for taxation</i>	Priority 1	Q1 2018 and Q1 2019

Initiative 2	Providing for an EU Customs CFW (maintenance and evolution)	Priority	Timeframe
	Actions		
	<i>2.1 Continuous maintenance, further evolution and use monitoring of the EU CFW</i>	Priority 1	2017 - 2020
	<i>2.2 Update of the EU CFW for Customs (needs assessment-based) and further extension</i>	Priority 1	2019
	<i>2.3 Trends Analysis- Skills forecast 2030: Research on future task-based skills for customs</i>	Priority 2	2019

¹⁵ Priority indication:

Priority 1: high relevance – for implementation within this Action Plan (period 2017 – 2020)

Priority 2: medium relevance – for implementation until 2020 or beyond (depending on resource availability in period 2017 - 2020)

Priority 3: relevant – yet not implementable within the time frame of this Action Plan (proposed for realisation under the post 2020 Programmes);

¹⁶ Time indications as set out in this table are indicative and will be further detailed through annual EU Training work plans (AWPEU Training)

Supporting implementation of EU CFWs for Customs and Tax professions			
Initiative 3	Actions	Priority	Timeframe
	3.1 Development of a software application to support the implementation of the CFW in national administrations	Priority 2	2019
	3.2 Support of the national implementation for the EU CFWs in the national administrations	Priority 1	2017 – 2020 (AWP)

KAA2 - Customs/Tax Education Programmes (vocational, academic and Leadership & Management Development Programme)

Introducing EU Recognition of Customs academic study programmes (based on EU CFW)			
Initiative 4	Actions	Priority	Timeframe
	4.1 Establishment of an EU recognition process for customs specific Bachelor/ Master study programmes	Priority 1	Q4 2017/Q1 2018
	4.2 Annual EU recognition for customs specific Bachelor/Master study programmes process	Priority 1	2018 (pilot) /2019 / 2020
	4.3 Extension of the EU recognition concept to vocational customs training	Priority 3	Post 2020

Providing common educational reference programmes at vocational and academic level (development/maintenance)			
Initiative 5	Actions	Priority	Timeframe
	5.1 Support to the national uptake of EU reference training programmes for Customs, as common comparative quality benchmark	Priority 2	2018
	5.2 Further assessment-based elaboration of current EU reference programmes for customs	Priority 2	2019
	5.3 Development of European Tax Curricula (EU Tax CFW based) as common benchmark for existing or newly developed tax training programmes	Priority 3	post 2020
	5.4 Development of common tax training reference programmes at vocational level (based on common CFW for taxation)	Priority 3	post 2020

Initiative 6 Supporting strategic Leadership Development training (limited)			
	Actions	Priority	Timeframe
	6.1 Support national customs LMD (drawing from WCO LMD Programme)	Priority 3	post 2020

KAA3 - Shared Training and Development

Initiative 7 Providing for EU eLearning development and localisation (in line with EU customs and tax policy requirements)			
	Actions	Priority	Timeframe
	7.1 Common development and optimisation of EU eLearning materials	Priority 1	2017 – 2020 (AWP)
	7.2 Continuous update/maintenance of EU eLearning portfolio	Priority 1	2017 – 2020 (AWP)
	7.3 Localisation/translation support for EU Training material (eg. eLearning modules) into maximum of EU languages (and selected 3rd country languages)	Priority 1	2017 – 2020 (AWP)
	7.4 Exploration of the feasibility of central localisation of EU eLearning courses	Priority 2	2018

Initiative 8 Driving Learning innovation			
	Actions	Priority	Timeframe
	8.1 Assessment/research on future trends in Learning	Priority 2	2018
	8.2 Introduction and development of attractive and modern learning instruments, formats, networks (eg. mobile, interactive eBooks, Apps, simulation environment, knowledge databases, videos, EU Webinars, etc.)	Priority 2	2017 – 2020 (AWP)

Initiative 9 Delivery of Common Learning Event Programs (CLEP)			
	Actions	Priority	Timeframe
	9.1 Structured provision and facilitation of an EU-wide common learning events programmes (type CLEP)	Priority 1	2017 – 2020 (AWP)
	9.2 CLEP evolution and extension	Priority 1	2018 - 2019

Initiative 10 Developing common educational material			
	Actions	Priority	Timeframe
	10.1 Common development of training material/courses for experts (through 'expert teams')	Priority 3	post 2020
	10.2 Implementation of a pilot project for the development of common educational material (eg. TARIFF/BTI)	Priority 2	2018

KAA4 - Common infrastructure, networking and communication

Initiative 11 Providing a common learning infrastructure			
	Actions	Priority	Timeframe
	11.1 Analysis and development of a Common Learning platform / LMS for common learning development, delivery and sharing (for future extension to an EU knowledge management system 11.2)	Priority 2	2019 - 2020
	11.2 Development of an EU Customs and Tax knowledge management system	Priority 3	Post 2020

Initiative 12 Fostering virtual networking			
	Actions	Priority	Timeframe
	12.1 Provision of an online infrastructure to enhance network video-conference (eg. Skype, Adobe connect) and other forms of virtual interactions	Priority 1	2018
	12.2 Creation of an Ad-hoc Virtual EU Trainer Network (upon request)	Priority 3	post 2020

Fostering enhanced cooperation: Public-Private / Public-Private-Academia / international institutions			
Initiative 13	Actions	Priority	Timeframe
	<i>13.1 Sharing of best practices on 'Cooperation with academia / private sector at national level'</i>	Priority 2	2018
	<i>13.2 Pilot Public-Private Cooperation (PPC) on agreed and appropriate training subjects (type: reciprocal training sessions, eg. provision of seminars for national tax auditors by tax payers associations)</i>	Priority 3	post 2020
	<i>13.3 Establishment of structured training cooperation with universities and private companies</i>	Priority 3 ¹⁷	Post 2020

Providing for Communication & Publication			
Initiative 14	Actions	Priority	Timeframe
	<i>14.1 EP Pilot Project 'Digital Tax Education': Tax education provision</i>	Priority 1	Q1 – Q4 2017
	<i>14.2 Mapping out of the common vision for learning and staff development (high level mission charter: mission – what to achieve; what/how to develop; what/how to organise)</i>	Priority 2	2018
	<i>14.3 Development of communication campaigns to improve the image of taxation and customs and attract talents (towards the public, trade, learning providers, public sector), incl. tool kits</i>	Priority 2	2019

¹⁷ Priority 3 actions are listed in this action plan for completeness and to provide the full picture with regard to identified common EU Training support needs. Given the foreseeable resource constraints that EU Training is facing at central and national level in the period of 2017 – 2020, it is envisaged to consider priority 3 actions in the preparation of the Customs and Fiscalis 'post 2020' programmes, for possible realisation as of 2020

KAA1 - EU Reference standards through European Competency Frameworks for the Customs and Tax professions			
Initiative	1. Developing an EU Competency Framework for Taxation		
Description	<p>This project drives the development of an EU competency framework for taxation with the aim to establish a clear and consensus view of the skills and knowledge required by tax professionals in Europe at all levels and in all skills areas, both technical and non-technical. An EU Tax Competency Framework will provide a mechanism that helps raise performance coherency and performance quality across all EU tax administration.</p> <p>The establishment of such comprehensive common view of tax professional competencies will further provide a common base to develop new tax learning material, identify competency gaps and staff development requirements and to test current tax learning materials against such common performance benchmark. In consequence, this will lead to similar levels of skills and competencies being present in national tax administrations and amongst their staff.</p> <p>Tax performance that is based on a common competency framework demonstrates consistency in performance across the union and thus the provision of a level playing field across Member States, where taxpayers are treated the same way whatever their jurisdiction is.</p>		
	Proposed Actions	Priority	Timing
	1.1. EU CFW for Taxation development	Priority 1	Development: mid 2017 – mid 2018; Translation: 2 nd half 2018
	1.2. EU Support Workshop/Events on EU CFW for taxation (parallel to 1.1)	Priority 1	National roll-out: 2019/2020
Specific objectives	<ul style="list-style-type: none"> - To establish a common view of optimal professional tax competencies as a basis to develop targeted and consistent training provisions; - To provide national tax administrations with a common competency-based HR management tool; - To ensure on a longer-term basis that tax professionals are appropriately and consistently skilled to embark in administrative and international cooperation with a view to creating a level playing field across the EU; 		
Implementation details	<ul style="list-style-type: none"> - Analysis of as-is situation (survey on national tax administrations' HR, training and skills building structures); - Development of common tax role definitions with specific competency profiles (delivered as nationally adaptable role-mapping matrix); - Definition of common tax competencies (delivered as nationally adaptable EU tax competency dictionary); - Reality mapping exercise (on-site reality checks of the EU concept (tax roles and competency profiles) against national reality in preselected representative Member states; - Guidance on the national implementation of the CFW, including HR change management training activity and step-by-step guidance; - Organisation of EU workshops/events to support the development of the EU CFW and to create ownership within the national administrations; - Translation of the EU CFW for taxation (full material available in all EU languages) - Preparation of a communication campaign in support of a widest possible national implementation and acknowledgment as an voluntary EU reference standard for building optimal tax competence. - Analysis of synergies of EU CFW schemes for taxation and customs and assessing on a longer run the potential added value of a merger of the EU CFW schemes for customs and taxation (for post 2020 implementation). <p>The project development will be services by an external consultant (under FWC BTRAIN3) and supported by a project group of national tax experts under the lead of DG TAXUD/R3.</p>		

KAA1 - EU Reference standards through European Competency Frameworks for the Customs and Tax professions			
Initiative	2. Providing for EU CFW maintenance and evolution (Customs)		
Description	<p>This project caters for continuous maintenance, update, further evolution and use monitoring of the since 2014 in 22 languages available EU Customs CFW, to ensure that the high quality of this EU reference benchmark for increased customs staff development and national administrative capacity building through competency-based HR management is maintained and further evolved. The delivery of need-assessment based updating and evolution of the EU Customs CFW versions shall ensure that this comprehensive common view of customs professionals' competencies continues to provide a quality base for national HR management and to develop new targeted learning material, identify skills gaps and requirements and test current training materials against up-to-date and future-oriented EU customs reference benchmarks. A further in-debt revision of the EU CFW for Customs will be based on a research on future task-based skills for the customs profession (skills forecast 2030).</p>		
	Proposed Actions	Priority	Timing
	2.1. Continuous maintenance, further evolution and use monitoring of the EU CFW	Priority 1	2017 - 2020 (AWP)
	2.2. Update of the EU CFW for Customs (needs assessment-based) and further extension	Priority 1	2019 (2 nd semester)
	2.3. Trends Analysis - Research on future task-based skills for customs (Skills forecast 2030)	Priority 2	2019 (1 st semester)
Specific objectives	<ul style="list-style-type: none"> - To ensure continuous maintenance and evolution of this comprehensive common view of professional customs competencies in line with new task requirements to ensure that the EU Customs CFW remains an up-to-date and future-oriented EU reference benchmark 		
Implementation details	<ul style="list-style-type: none"> - Continuous tracking of corrective updating and evaluative maintenance needs (documented at EU level); - Annual assessment of documented amendment requirements and use monitoring results (at TSG level) - Development and rolling-out of a continuous content maintenance and use monitoring concept; - Review and updating of the EU CFWs (based on needs assessment results and research); - Exploration of the need for further extension of the CFW to e.g. adapt roles to more specific job requirements; - Skills forecast 2030 – anticipative research on future task-based skills profile requirements of customs professionals (outsourced service project) and implementation of resulting commonly agreed change requirements (eg. sector consequences of digitalisation and eCommerce) <p>The project development will be services by an external consultant (under FWC BTRAIN3) and supported by a project group of national customs experts under the lead of DG TAXUD/R3.</p>		

KAA1 - EU Reference standards through European Competency Frameworks for the Customs and Tax professions	
Initiative	3. Supporting the implementation of EU CFWs for the customs and tax professions (operationalisation & implementation support)

Description	This project foresees the provision of multiple support measures to facilitate the national uptake of EU competency frameworks and to ensure that the full use potential of EU CFWs in terms of enhanced administrative capacity building and increased staff performance development is generated at national level. Support actions to foster a most consistent implementation of the EU Customs CFW and the future Tax CFW will be provided at common as well as at country-specific level continuously throughout the coming years in different formats (eg. technical assistance/EU support events); the project further plans for encompasses the development of a software application to help national administrations match the EU CFW components more easily with national competencies/components in their administrations with a view to enable and further facilitate the drafting of nationalised versions of the EU CFW's that provide a HR management and staff development tool that is tailored to the national organisations specific situation.		
	Proposed Actions	Priority	Timing
	3.1. Development of a software application that facilitates the implementation of the EU CFWs in national administrations	Priority 2	2019
	3.2. Support of the national implementation of the EU CFWs in national administrations	Priority 1	2017 – 2020 (AWP)
Specific objectives	<ul style="list-style-type: none"> - To support widest possible national uptake of EU CFW's for customs and taxation and further facilitate national administrations' use and nationalisation of the common competency-based HR management and staff development tools; - To foster the EU-wide use of the established common reference competencies and curricula as a basis to develop targeted and consistent training provisions 		
Implementation details	<ul style="list-style-type: none"> - Need analysis of the type and the degree of national implementation support requirements across member states; - Definition of most appropriate common and/or tailored support activities of various formats – tailored to the particular common or country-specific need - be it in form of best practise sharing EU workshops, common administrative change management training events (CLEP), country-specific support measures (TA) and similar; Introduction of 'buddy concepts' that provide for mutual support and experiences sharing across subject areas (customs/tax administrations) and cross-border best practise sharing; - Grouped target countries support (building on EU-wide need analysis and one-to-one agreements with individual administrations); - Structured roll-out of agreed support measures (TSG monitored); - Spreading of support actions across the time frame of this 2020 actions plan (further managed under annual EU Training work programmes); - Enhanced support through a software application to be developed based on most frequents national use cases (following use- & needs analysis) and providing EU/national CFW components matching configurations and interlinkage with training and further HR management processes. <p>The project development will be serviced by an external consultant (under FWC BTRAIN3) and supported by a project group of national experts (part software support tool development), under the lead of DG TAXUD/R3.</p>		
KAA2 - Customs/Tax Education Programmes (vocational, academic and Leadership & Management Development Programme)			
Initiative	4. EU recognition of referenced training programmes (for Customs)		

Description	<p>This project encompasses the development of an EU-level recognition scheme (type ‘EU certificate of recognition’) for customs study programmes that lead to the establishment of optimal customs competencies as laid down in the commonly agreed EU Customs CFW and its related EU reference training programmes. The recognition of customs study programmes at EU-level is supposed to provide a strong incentive for public and private training providers to ensure that their customs training programmes reflect the level of customs competency building that promoted through the EU Customs CFW and the related EU Customs Training Curriculum. The EU Customs CFW scheme will thus develop into a common quality benchmark for optimal knowledge and skills building of customs professionals in the EU and is interpreted and integrated into training programmes for customs professionals in a uniform manner by public and private training providers, thus guaranteeing a high consistency of customs training programmes and related competency building results throughout Europe.</p> <p>To start with, this recognition initiative will be targeted towards academic customs programmes (Master/Bachelor) under this action plan and may on a longer-term perspective be further extended to vocational customs training programmes (post 2020). Its extension into the field of taxation is at this stage not envisaged within the scope of this action plan given the current absence of a common reference base (EU Tax CFW, to come).</p>		
	Proposed Actions	Priority	Timing
	4.1. Establishment of an EU recognition process for customs specific Bachelor/ Master study programmes	Priority 1	Q4 2017/Q1 2018
	4.2. Annual EU recognition for customs specific Bachelor/Master study programmes process	Priority 1	2018 (pilot) / 2019 / 2020 (AWP)
	4.3. <i>Extension of the EU recognition concept to vocational customs training</i>	Priority 3	Post 2020
Specific objectives	<ul style="list-style-type: none"> - To provide an incentive for training providers to focus training programmes on customs on agreed competency development standards (EU Customs CFW), that ensures that high quality and needs-based customs training programmes are provided across the EU; - To promote and boost a broader and more positive perception of the customs profession that draws the right talents into this profession 		
Implementation details	<ul style="list-style-type: none"> - Development of an EU recognition process for customs specific academic (BA/MA) study programmes, starting with fine-tuning and finalising a current draft EU recognition concept document (for finalisation, legal clearance and management approval); - Preparation of a communication campaign supporting widest possible awareness raising on this innovative EU project amongst public and private training providers and potential future trainees/students; - Establishment of an EU-wide customs training provider database that can on a long run be further transformed in cooperation network of customs training providers (as baseline for closer collaboration amongst Learning & development managers and experts); 		
Implementation details	<ul style="list-style-type: none"> - Preparation of the implementation/rolling-out of the EU recognition concept as annual process (as of 2018); - Establishment of a Recognition Assessment Board composed of national public and academic customs and training experts (as standing Customs 2020 programme PG). - Exploration of a possible extension of the EU recognition concept for academic customs training to vocational customs training (post 2020); - Exploration of possible funding/co-funding schemes for experienced customs staff participation in EU recognised customs specific study programmes (post 2020). <p>The project development will be services by an external consultant (under FWC BTRAIN3) and supported by a standing project group of national public and private sector training and customs experts (Assessment Board), under the lead of DG TAXUD/R3.</p>		

KAA2 - Customs/Tax Education Programmes (vocational, academic and Leadership & Management Development Programme)			
Initiative	5. Common educational reference programmes (vocational and academic) for customs and tax		
Description	<p>This project takes measures that support the national uptake of existing customs-specific EU reference training programmes as a common comparative quality benchmark for optimal and consistent customs competence building across the union. It will ensure the quality of these common reference training programmes through assessment-based maintenance and evolution of the commonly agreed EU customs curricula and related EU customs vocational and academic reference training programmes.</p> <p>Similar common curricula and reference training programmes are envisaged to be developed in the area of taxation once a commonly agreed reference foundation in form of an EU Tax CFW is in place (post 2020).</p>		
	Proposed Actions	Priority	Timing

	5.1. Support to the national uptake of EU reference training programmes for Customs, as common comparative quality benchmark	Priority 2	2018
	5.2. Further assessment-based elaboration and in-depth version development of current EU reference programmes for customs	Priority 2	2019
	5.3. <i>Development of European Tax Curricula (based on common CFW for taxation) as common benchmark for existing or newly developed tax training programmes</i>	Priority 3	Post 2020
	5.4. <i>Development of common tax training reference programmes at vocational level (based on common CFW for taxation)</i>	Priority 3	Post 2020
Specific objectives	<ul style="list-style-type: none"> - To foster consistency in skills building across the EU through a body of educational reference programmes for customs professionals at all levels; - To enable consistency in tax staff development by providing common reference standards as a quality benchmark for tax training programmes; 		
Implementation details	<ul style="list-style-type: none"> - Maintaining the current body of EU customs reference training programmes - that are based on agreed and targeted competency profiles for customs professionals at vocational and academic training level (part of EU Customs CFW) - at the disposal of national administrations and further interested parties (EU Training Toolbox); - Maintenance in form of quality assurance related to content appropriateness and/or identification of updating requirements will be carried out on an annual basis – and for the first time in 2018 – under the monitoring and with coordination at the level of the TSG; - Providing a continuous floor for cross-national best practise sharing related to the use of the EU reference training programmes as common benchmark for existing and newly developed customs training programmes amongst customs administrations training departments, their trainers and further academic and/or private customs training providers (online); - Assessment of the need for the development of further enhanced, ‘deeper-dive’ versions of the current common customs education reference programmes, including on demand the support provision to cross-country cooperation actions (eg. benchmarking/comparison of national curricula); 		
Implementation details	<ul style="list-style-type: none"> - Longer-term planning perspective for the development of a European Tax Curricula with related common tax reference training programmes at vocational and/or academic level once a commonly agreed reference standard (EU Tax CFW) is in place (post 2020 initiatives). - The project development will be services by an external consultant (under FWC BTRAIN3) and if required supported by a project group of national customs and training, experts under the lead of DG TAXUD/R3. 		

KAA2 - Customs/Tax Education Programmes (vocational, academic and Leadership & Management Development Programme)			
Initiative	6. Strategic Leadership development training for tax and customs leaders (limited)		
Description	This project provides support to national strategic leadership & management development (LMD) training that is based on or is aligned with the commonly developed EU reference LMD training programmes for customs leaders. Similar support may be provided in the area of taxation once commonly agreed reference standards are in place (EU Tax CFW to come).		
	Proposed Actions	Priority	Timing
	6.1. Support national customs LMD training measures (drawing from WCO LMD Programme)	Priority 2	2019
Specific objectives	<ul style="list-style-type: none"> - To support and complement national LMD training measures for senior strategic or future strategic managers in order to equip them with the required skills needed for leadership and decision making in the 21st century 		
Implementation details	<ul style="list-style-type: none"> - Maintaining the current EU LMD reference training programmes (based on agreed senior manager's competency profiles – part of EU Customs CFW) at the disposal of national administrations (EU Training Toolbox) and providing a floor for cross-national best practise sharing in delivering LMD training (online); - Facilitating national access for interested MS to the comprehensive WCO Customs LMD Programme and coordinating – on specific national demand via the TSG – in cooperation with the WCO Training team the provision of an LMD training at EU-level for the Europe Region (under the Customs 2020 joint actions programme) <p>An initially planned stronger engagement of EU Training in this field is at this stage no more pursued by the Commission, given the decreasing need for such common support measure due to the considerable enhancement of national LMD training provision in the majority of the Member States over the past few years.</p>		
KAA3 - Shared Training and Development			
Initiative	7. Provision of EU eLearning and localisation support (in line with EU customs and tax policy requirements)		
Description	This project covers the structured provision and further optimisation of common eLearning development on relevant customs and tax legislation, operational and technical best practise application and related IT systems, closely aligned with common customs and tax policy initiatives and providing further enhanced localisation/translation support with the development of a maximum of national language versions. Ensuring the continuous increase, update and maintenance of the EU customs and tax eLearning portfolio (44 eLearning courses in 334 language versions ¹⁸) forms part of this project.		
	Proposed Actions	Priority	Timing
	7.1. Common development and optimisation of eLearning materials	Priority 1	2017 – 2020 (AWP)
	7.2. Continuous update/maintenance of EU eLearning portfolio	Priority 1	2017 – 2020 (AWP)

¹⁸ See EU eLearning portfolio in Annex 4 (state of play: end 2016)

	7.3. Localisation/translation support for EU Training material (eg. eLearning modules) into maximum of EU languages (and selected 3rd country languages)	Priority 1	2017 – 2020 (AWP)
	7.4. Exploration of the feasibility of central localisation of eLearning courses	Priority 2	2018
Specific objectives	<ul style="list-style-type: none"> - To provide systematic support of common policy initiatives and their implementation through EU eLearning - To ensure EU wide usability of common Learning modules (localisation) - To enhance traditional training programmes and therewith Customs and Taxation knowledge and competencies, by using extensively multimedia interactive educational content; - To contribute to a most consistent application of customs and tax policies, regulations and their implementation throughout Europe through common training content development; - To provide best cost/benefit training delivery solutions (eLearning) suitable to train a broad and EU-wide dispersed audience (administrations, trade representatives, academia, etc.). 		
Implementation details	<p>The project implementation will be further managed and coordinated through jointly established annual EU Training work programmes (AWP). It is at this level that the specific alinement of EU Training actions (eg. topic selection and prioritisation) with customs and tax policy initiatives takes place and ensures a tangible contribution to the achievements of customs and tax policy objectives through EU Training.</p> <ul style="list-style-type: none"> - Annual common and needs-based customs and tax topic selection for common eLearning development (part of Customs/Fiscalis 2020 programme management: establishment of annual work programmes with contribution from MS and TAXUD policy departments); - Development of an average number of 3 – 5 EU eLearning modules per year (further detailed on an annual basis: AWP), in line with a commonly agreed EU eLearning development process (cooperation projects between TAXUD and MS); 		
Implementation details	<ul style="list-style-type: none"> - EU eLearning development requirements optimisation in line with latest common findings: <ul style="list-style-type: none"> ■ maintaining multi-modulated courses (eg. UCC eLearning Programme) for most targeted trainings and to facilitate training delivery; ■ introduction of micro-learnings and eLearning nuggets, to respond to urgent training needs (eg. new policies, new skills required); ■ considering multi-usability of EU learnings, to enlarge use case beyond pure training (eg. further use as working place support tools); ■ exploring options for ‘quicker’ response to training needs (both for eLearning development and for localisation); ■ exploring de-centralised common training material development (eLearning development under the lead of MS). - Production of a maximum number of high quality national language versions of commonly developed EU customs and tax eLearning modules (master version produced in EN), under the application of the by-default de-centralised localisation concept; the ‘de-centralised concept’ encompasses an EU-managed production of national language versions, acts on specific request of national administrations (based on project-specific Partnership Agreements between the Commission and a MS) and requires the national contributions in form of text translation and quality assurance per localisation project. - Exploration on alternative localisation schemes to further facilitate in particular the role of national administrations in the EU eLearning modules translation process; - Structured release and publication of EU eLearning modules to the member states and further target audiences: EU-wide dissemination via a shared online repository for national customs and tax administrations and their trainers (PICS) and – whenever appropriate – public dissemination for trade and public use via the Commission’s internet site (EUROPA). - Ensuring continuous update/maintenance of EU eLearning portfolio (including concept development) <p>The project implementation will be serviced by an external consultant (under FWC BTRAIN3) and supported by case-specific project groups of national tax or customs experts, under the lead of DG TAXUD/R3.</p>		

KAA3 - Shared Training and Development			
Initiative	8. Drive Learning Innovation		
Description	This project puts the focus on researching future trends in Learning and Development (tools and methods), with resulting recommendations to be shared with the national customs and tax training departments. It supports a reflection process on the modernisation of Learning and learning delivery as well as the introduction of researched and agreed efficient modern learning instruments and formats (eg. mobile, eBooks, Apps, simulations environments, micro-learnings and webinars, etc.) as national and/or EU training tools to complement and/or replace current training and customs and tax staff development measures.		
	Proposed Actions	Priority	Timing
	8.1. Assessment/research on future trends in Learning	Priority 2	2018
	8.2. Introduction and development of attractive and modern learning instruments, formats, networks (eg. mobile, "advanced" eBooks, Apps, simulation environment, knowledge databases, videos, EU Webinars, etc.)	Priority 2	2017 – 2020 (AWP)
Specific objectives	<ul style="list-style-type: none"> - To provide learning material which is time and location independent and offer convenience and flexibility to the learners and thus to further adapt the delivery of common and national learning to the users' needs. - To introduce innovative possibilities to learn in order to make use of the IT tools available in the national administrations (tablets, smartphones, etc.) and to reach out to the new generation of customs and tax professionals 		

Implementation details	<ul style="list-style-type: none"> - Launching a research on ‘Future trends in Learning’, including a comparative analysis with currently used learning concepts (tools/methods) in customs and tax training at national and EU level and the establishment of recommendations for future enhancements in customs and tax training; to be performed by an external consultant, further supported by a joint customs and tax training experts group under the lead of the TSG; - Assessing the research findings and recommendations from an EU and national training providers viewpoint (TSG) and agree on possible improvement measures to be pursued on a longer run; this may encompass: <ul style="list-style-type: none"> ■ re-definition of Learning (from process to result) ■ shift from picture (= today) to video (= tomorrow) ■ concept change towards ‘work-based learning’ and ‘Business as a learning place’ - In parallel, introduction of innovation tools and technics that are already commonly identified as bringing added value to today’s customs and tax learning landscape, such as eBooks, mobile formats and apps, webinars, starting as of 2017: <ul style="list-style-type: none"> ■ concept development and pilot project for EU eBooks production (2017) ■ concept development for EU Webinar use in EU Training (2017) and pilot on customs/tax specific topic (Q1 2018) ■ concept development for EU Apps (tbd) ■ Structured introduction of webinars, eBooks and mobile formats in EU Customs and Tax training (2018 – 2020) <p>The project development will be serviced by an external consultant (under FWC BTRAIN3) and whenever appropriate supported by project groups of national customs and/or tax experts, under the lead of DG TAXUD/R3.</p>		
KAA3 - Shared Training and Development			
Initiative	9. Common Learning Events Programmes (CLEP)		
Description	<p>This project caters for the structured provision, central facilitation as well as further evolution and optimisation of an EU-wide common learning events programme on customs and tax subject matter topic training courses and train-the-trainer courses (CLEP), that enables national administrations’ staff to share and benefit mutually from existing knowledge and best practise on customs and tax related topics, related training programmes and training delivery concepts with the aim of transferring existing customs and tax knowledge & skill consistently across Europe.</p>		
	Proposed Actions	Priority	Timing
	9.1. Structured provision and facilitation of an EU-wide common learning events programme (type CLEP)	Priority 1	2017 – 2020 (AWP)
	9.2. CLEP evolution and extension	Priority 1	2018 – 2019
Specific objectives	<ul style="list-style-type: none"> - To build common customs and tax training expertise (technics, methodologies, concepts and material) within national administrations, enabling them to benefit mutually from existing subject matter knowledge and training competencies on customs and tax related topics; - To transfer knowledge and skills on customs and tax topics most consistently across Europe. - To optimise training resources at EU level by sharing established training and learning expertise available in the domains of customs and taxation; 		

Implementation details	<ul style="list-style-type: none"> - Establishment of annual CLEP work plan, based on prior national need- as well as expertise/training availability indications of national administration, under the management and coordination of the TSG; the individual training events are organised and delivered throughout the year under the responsibility of the organising national administrations (training content, trainers, delivery concept) and in within the scope of the Customs 2020 and Fiscalis 2020 programmes and using the joint action tool: workshop; - Further assessment of optimisation and evolution requirements for CLEP based on a prior gathering of experiences made by the training providing customs and tax administrations, to be performed under TSG coordination in 2018; this will include the assessment of already identified optimisation aspects such as: <ul style="list-style-type: none"> ■ definition of multi-annual critical topics for national administrations and for customs and tax EU wide policy support ■ creation of an CLEP catalogue ■ extension of customs and tax specific topics CLEP topics to e.g. HR topics (recruitment, ageing, induction, talent management, mobility) ■ combination of traditional CLEP learning methods with modern tools (webinars, videos) ■ extension of target groups or delivery parties (trade/academia) ■ combination of CLEP events and study/working visits, eg. combined CLEP training & job shadowing, in application of the ‘learning by doing’ methods and to reinforce the combination between theory and practice ■ cooperation between national administrations ("joint" CLEP events e.g. host differing from provider) ■ measures responding to the need for more and wider systematic involvement of training staff ■ measures to foster national support from the management (allocation of resources to organise and to participate)
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KAA3 - Shared Training and Development			
Initiative	10. Develop common educational material		
Description	This project caters for a systematic joint development of common training content (all media types) for customs and/or tax educational programmes at all levels, based on nationally existing learning content material, to be shared across the union in form of localised/translated language versions. A pilot project is envisaged to take place within the scope of this 2020 action plan (most probably on the topic of Tariff/EBTI).		
	Proposed Actions	Priority	Timing
	10.1. Common development of training material/courses for experts (through 'expert teams')	Priority 3	Post 2020
	10.2. Implementation of a pilot project for the development of common educational material (eg. TARIFF/BTI)	Priority 2	2018
Specific objectives	<ul style="list-style-type: none"> - To enhance the sharing of expertise/material available in national administrations - To support legal, operational and technical training material provision throughout the EU, based on shared development - To support on a long run EU-wide staff mobility 		

Implementation details	<ul style="list-style-type: none"> - Piloting the joint development of common training content from existing national training material on the topic of Tariff/EBTI (pre-agreed with the EU working group of national Heads of customs tariff) within the scope of this 2020 action plan (2018); - Analysing the results of the pilot project in view of the potential added value of extending such joint content material development initiative systematically across customs and tax training programmes; - The realisation of a larger-scale common content development in form of a structured EU Training support measure (development under the Customs/Fiscalis 2020 ‘Expert teams’ scheme) is considered to be a longer-term option for possible post 2020 implementation; prior considerations may however already take place under the current 2020 action plan, such as reflecting on: <ul style="list-style-type: none"> ■ possible limitations of joint training content material developments ■ linkage to EU CFW’s and EU Curricula ■ combination with CLEP ■ maintenance of joint material ■ Identification and assessment of the specific customs and tax training areas that could profit from the development of common training material for direct use in national basic and/or advanced training programmes <p>The project development will be services by an external consultant (under FWC BTRAIN3) and supported by a project group of national tax experts under the lead of DG TAXUD/R3.</p>
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KAA4 - Common infrastructure, networking and communication			
Initiative	11. Enhancing common learning infrastructure		
Description	<p>This project aims at developing and operating an integrative, solid and consistent Learning Management Environment for common customs and taxation training and staff development measures through the delivery of an EU Learning Portal, to support advanced consistent customs and tax training provision, competency development and cooperation throughout the EU.</p> <p>The project encompasses a provision for a future evolution of such EU Training portal towards a fully-fledged European knowledge management system for customs and taxation (post 2020).</p>		
	Proposed Actions	Priority	Timing
	11.1. Analysis and development of a Common Learning platform / LMS for common learning development, delivery and sharing	Priority 2	2019 - 2020
	<i>11.2. Development of a European knowledge management system (Tax and Customs)</i>	<i>Priority 3</i>	<i>Post 2020</i>
Specific objectives	<ul style="list-style-type: none"> - To support advanced consistent customs and tax training provision, competency development and cooperation throughout the EU; - To overcome current limitations linked to the creation of common customs and tax learning, its delivery and sharing (eg. improved sharing space for material between national administrations); - To prepare the ground for a future EU customs and tax knowledge management system. 		

Implementation details	<p>The common Learning platform / LMS for common learning development, delivery and sharing project will build on the current EU customs and tax training situation and experiences made, taking particular into account currently encountered technical limitations and known training collaboration optimisation obstacles. The project will therefore start with an analysis of the as-is situation before launching the development process:</p> <ul style="list-style-type: none"> ■ Analysis to explore potential of a shared Learning Infrastructure (including tool selection exercise) ■ Analysis-based development of a Common Learning platform / LMS ■ Scope (depending on outcome of analysis/study) includes <ul style="list-style-type: none"> - common learning development, delivery and sharing, incl. technical support. ■ Support through an expert project group of customs & tax training/IT experts dealing with eLearning/national LMS (all MS included) ■ Elaboration of specific portal requirements planned to take account of a variety of technical, operational and administrative aspects (subject to further assessment prior to development): <ul style="list-style-type: none"> ▪ provide direct access to the training material available at EU level and in national administrations (avoid downloads of EU eLearning modules onto national LMSs) ▪ support EU-wide /knowledge sharing, ▪ enhance the collaboration and follow-up/monitoring options ▪ training skills data base linked with CFW ▪ LMS training catalogue for all MS per topics derived from competency frameworks (tax, customs, general, it topics) ▪ support national implementation/linkage to national LMSs ▪ set up of a EU 'LMS' community (technical support) + network to train (CLEP events) on how to make optimal use of the new LMS ▪ Possibility of sharing of learning material available on that space via external links ▪ Share curricula/learning paths of staff development in LMS
Implementation details	<ul style="list-style-type: none"> ▪ Log-in from national administrations via a link on their own platform (secured intranet page, same login, easier access, etc) ▪ sharing of learning material available on that space via external links ▪ Secured: Stance on data protection (investigate restrictions on personal details that remain in IT systems/ security settings in national administrations). Bearing in mind that data protection rules are different in every country, EC platform should apply the strictest rules. ▪ Maintenance of the platform to be done centrally by Commission, updates by national administrations providing the material (e.g. outdated courses to be taken out after 2 years, include contact details and data for transfer content) ▪ Copyrights issues to be taken into consideration <p>The project development will be serviced by an external consultant (under FWC BTRAIN3) and supported by a project group of national experts, under the lead of DG TAXUD/R3.</p>

KAA4 - Common infrastructure, networking and communication			
Initiative	12. Foster virtual networking		
Description	Putting in place a virtual networking infrastructure that allows for enhanced EU-wide customs and tax training delivery and networking through video conferencing and other kinds of virtual interactions (type Skype), as well as the longer-term opportunity of creating an ad-hoc virtual EU Training Network (post 2020).		
	Proposed Actions	Priority	Timing

	12.1. Provision of an online infrastructure to enhance network video-conference (eg. Skype, Adobe connect) and other forms of virtual interactions	Priority 1	2018
	12.2. Creation of an Ad-hoc Virtual EU Trainer Network (upon request)	Priority 3	Post 2020
Specific objectives	<ul style="list-style-type: none"> - To enhance networking possibilities between experts at EU level - To complement face-to-face meetings for efficiency reasons by distant online meetings using modern tools (save time and costs) 		
Implementation details	<ul style="list-style-type: none"> - Assessing the current situation of national customs and tax administrations and their training departments/trainers regarding virtual networking opportunities and possibilities as well as limitations (security restrictions; lacking technical equipment; lacking competence etc); - Assessment-based creation of an ad-hoc virtual network for EU training project support and sharing or material co-creation: provision of a tool for online video-conferencing (skype, Adobe connect and similar); - Ensure incorporation and/or alinement of this virtual networking infrastructure with the larger-scale EU Learning Portal (LMS) – see initiative 11; - On a longer run, creation of a virtual EU trainer network, with contact points in each country (post 2020). - <p>The project development will be serviced by an external consultant (under FWC BTRAIN3), under the lead of DG TAXUD/R3.</p>		
KAA4 - Common infrastructure, networking and communication			
Initiative	13. Enhance training cooperation: Public-Private-Academia and with international institutions		
Description	<p>Cooperation with international institutions, trade and academia already exists to a limited extend and needs to be fostered to enhance joint and tailored competency building of customs and tax professionals (public and private sector).</p> <p>This project caters for the continuation and further targeted enhancement of customs and tax training cooperation with trade and academia as well as with international institutions (WCO, IOTA, OECD, CEPOL and similar), to pool capacities, share expertise and to improve the return on investment of development and delivery of educational programmes and materials. This cooperation enhancement may need to start on an ad-hoc basis under this 2020 action plan, before a more structured cooperation can be put in place (post 2020).</p>		
	Proposed Actions	Priority	Timing
	13.1. Sharing of best practices on 'Cooperation with academia / private sector at national level'	Priority 2	2018
	13.2. Pilot Public-Private Cooperation (PPC) on agreed and appropriate training subjects (type: reciprocal training sessions, eg. provision of seminars for national tax auditors by tax payer' associations)	Priority 3	Post 2020
	13.3. Establishment of structured training cooperation with universities and private companies	Priority 3	Post 2020
Specific objectives	<ul style="list-style-type: none"> - To enhance vocational customs & tax educational Training-Business Cooperation (TBC), whenever based on common objectives - To improve the return on investment for development/delivery of educational customs and tax programmes 		

<p style="text-align: center;">Implementation details</p>	<ul style="list-style-type: none"> - Case-by-case cooperation enhancement with academia, trade and international institutions working in the field of customs and/or taxation will be pursued under this 2020 action plan, before a more structured cooperation can be put in place on a longer run (post 2020). - Under the current 2020 action plan, cooperation may take the form of: <ul style="list-style-type: none"> ■ providing a floor for exchanging experience on national cooperation practises for customs and tax administrations and supporting MS with building on national example of partnerships (eg. customs administration/university training cooperation in France); ■ increased EU/national participation in international customs/tax events (eg. WCO capacity building events; IOTA training conference and similar) in order to avoid silo positions for EU customs/tax training. ■ increased customs/border guard training cooperation with Frontex in form of ad-hoc exchange of experience on targeted issues of mutual interest and common training material development (eg. CELBET Training project);
<p style="text-align: center;">Implementation details</p>	<ul style="list-style-type: none"> ■ exploration of similar cooperation schemes as with Frontex with further customs/tax training providers, with the aim to share cost and effort through appropriate sponsorship development; ■ working towards the validation of curricula for customs in universities (eg. EU recognition of academic customs study programmes); ■ enhanced sharing of customs/tax learning research results (eg. supporting results sharing through promotional events); ■ supporting university classes delivered by customs and tax professionals to help develop the right level of competence amongst students and to attract talents into the customs and tax professions; ■ supporting study visits and traineeships between private sector and national administrations.

KAA4 - Common infrastructure, networking and communication			
Initiative	14. Strengthen communication and publication support		
Description	This project provides for the joint elaboration of a multitude of measures suited to help improving the image of taxation and customs towards the public, trade, learning providers and within the public sector, and thus to better attract the right talents for the customs and tax professions. It encompasses the setting up of image-improving communication campaigns as well as further targeted EU-wide communication and publication support actions to better and wider spread and share common customs and tax training and education material and measures and/or to educate wider and/or new target audiences on customs and taxation (eg. addressing young Europeans in their role as future tax payers).		
	Proposed Actions	Priority	Timing
	14.1. EP Pilot Project 'Digital Tax Education': Tax education provision	Priority 1	Q1 - Q4 2017
	14.2. Mapping out of the common vision for learning and staff development (high level mission charter: mission – what to achieve; what/how to develop; what/how to organise)	Priority 2	2018
	14.3. Development of communication campaigns to improve the image of taxation and customs and attract talents (towards the public, trade, learning providers, public sector), incl. tool kits	Priority 2	2019
Specific objectives	<ul style="list-style-type: none"> - To support educating wider target audiences on customs and tax topics in Europe - To facilitate the national recruitment of informed best talents into customs/tax professions 		

Implementation details	<ul style="list-style-type: none"> - The implementation of this project under the 2020 action plan will require a maximum of responsiveness to communication support needs for a wide range of customs and tax relevant topics, in form of ad-hoc communication and support actions throughout the period 2017 – 2020. - The common focus point of this activity will lay on: <ul style="list-style-type: none"> ■ customs/tax education, targeting the wider and/or new audience groups involved with customs/tax (EU public, trade, young people, international public etc) ■ customs/tax image improvement, to overcome the historical prejudice of ‘control bodies’ and support building a ‘service oriented’ organisation image - Already identified initiatives that the commission intends to pursue under this project are: <ul style="list-style-type: none"> ■ Realisation of a European Parliament Pilot Project on 'Digital Tax Education', that provides tax education in form of EU electronic tax educational material as well as national communication & learning material and a supportive online platform for young people and schools in the EU; it further includes the establishment of an European network of national and local digital promoters of tax education, evaluation and assessment of the impact of digital tax education and social media have on future tax payment behaviour as well as the support through an extensive EU-wide communication campaign and promotional launch event (for realisation in 2017); ■ Common establishment of a high-level mission charter for customs and tax training and staff development that provides a customs and tax training vision that is suitable for common as well as national training in the field and that can be used, shared and widely promoted amongst customs and tax training providing bodies (common reference benchmark/common vision); ■ and similar initiatives (to be specified in annual work programmes). <p>The project development will be serviced by an external consultant (under FWC BTRAIN3), under the lead of DG TAXUD/R3.</p>
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EU Training Action Plan 2017 - 2020
Implementation timeframe

	2017				2018				2019				2020	Post 2020
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
K A 1	Initiative 1.1	EU Competency Framework for Taxation												
	Action 1.1.1	EU CFW for Taxation development (1)								National implementation support (1)				
	Action 1.1.2	EU Support Workshop/Event (1)				EU Support Workshop/Event (1)								
	Initiative 1.2	EU CFW maintenance and evolution (Customs)												
	Action 1.2.1	Continuous maintenance, further evolution and use monitoring of the EU CFW (1)												
	Action 1.2.2									Update of the EU CFW for Customs and further extension (1)				
	Action 1.2.3									Trends Analysis- Skills forecast 2030. Research on future task-based skills for customs (2)				
	Initiative 1.3	EU CFW for Customs and Tax professions: Operationalisation & support												
	Action 1.3.1									Development of a software application to support the implementation of the CFW in national administrations (2)				
	Action 1.3.2	Support of the national implementation for the EU CFWs in the national administrations (1)												
K A 2	Initiative 2.1	EU Recognition process (Customs)												
	Action 2.1.1	Establishment of an EU recognition process for customs specific Bachelor/ Master study programmes (1)												
	Action 2.1.2	Annual EU recognition for customs specific Bachelor/Master study programmes process (1)				Annual EU recognition for customs specific Bachelor/Master study programmes process (1)				Annual EU recognition for customs specific Bachelor/Master study programmes process (1)				
	Action 2.1.3													Extension of the EU recognition concept to vocational customs training (3)
	Initiative 2.2	Common educational reference programmes (vocational and academic) for customs and tax												
	Action 2.2.1	Support to the national uptake of EU reference training programmes for Customs (2)												
	Action 2.2.2									Further assessment-based elaboration and in-depth development of current EU reference programmes for customs (2)				
	Action 2.2.3													Development of European Tax Curricula (3)
	Action 2.2.4													Development of common tax training reference programmes at vocational level (3)
	Initiative 2.3									Strategic Leadership & Management Development programme for tax and customs leaders				
Action 2.3.1									Support national customs LMD development (2)					
K A 3	Initiative 3.1	Provision of EU eLearning and localisation												
	Action 3.1.1	Common development and optimisation of eLearning materials (1)												
	Action 3.1.2	Continuous update/maintenance of EU eLearning portfolio (1)												
	Action 3.1.3	Localisation/translation support for EU Training material into EU languages (1)												
	Action 3.1.4					Exploration of the feasibility of central localisation of eLearning courses (2)								
	Initiative 3.2	Learning innovation												
	Action 3.2.1					Assessment/research on future trends in Learning (2)								
	Action 3.2.2	Introduction and development of attractive and modern learning instruments, formats, networks (2)												
	Initiative 3.3	Common Learning Event Program (CLEP)												
	Action 3.3.1	Structured provision and facilitation of an EU-wide common learning events programme (type CLEP) (1)												
Action 3.3.2					CLEP evolution and extension (1)									
Action 3.3.3														
Initiative 3.4	Common educational material													
Action 3.4.1													Common development of training material/courses for experts (through 'expert teams') (3)	
Action 3.4.2					Implementation of a pilot project for the development of common educational material (eg. TARIFF/BTI) (2)									
K A 4	Initiative 4.1	Common learning infrastructure												
	Action 4.1.1									Analysis and development of a Common Learning platform / LMS for common learning development, delivery and sharing (2)				
	Action 4.1.2													Development of a European knowledge management system (Tax and Customs) (3)
	Initiative 4.2	Virtual networking												
	Action 4.2.1					Provision of an online infrastructure to enhance network video-conference (eg. Skype, Adobe connect) and other forms of virtual interactions (1)								
	Action 4.2.2													Creation of an Ad-hoc Virtual EU Trainer Network (3)
	Initiative 4.3	Enhanced cooperation Public-Private / Public-Private-Academia / International institutions												
	Action 4.3.1					Sharing of best practices on 'Cooperation with academia / private sector at national level' (2)								
	Action 4.3.2													Pilot Public-Private Cooperation (PPC) (3)
	Action 4.3.3													Establishment of structured training cooperation with universities and private companies (3)
Initiative 4.4	Communication & Publication													
Action 4.4.1	EP Pilot Project 'Digital Tax Education': Tax education provision (1)													
Action 4.4.2					Mapping out of the common vision for learning and staff development (high level mission charter) (2)									
Action 4.4.3									Development of communication campaigns to improve the image of taxation and customs and attract talents (2)					