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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

on the final evaluation of the Customs 2020 programme

{SWD(2022) 363 final}

1. BACKGROUND

The Customs Union is a foundation of the EU and an essential element in the functioning of the single market. The EU Customs Union territory is governed by common rules and procedures laid down in the Union Customs Code (UCC)¹. They require proper and uniform implementation and application across the Member States. Moreover, customs policy and the customs administrations constantly need to adapt to modern trade realities, increasing responsibilities and modern communication tools. The UCC is a milestone in modernising EU customs, aiming to reach a paperless and fully automated Customs Union. The EU's Customs 2020 programme, the multiannual action programme for customs in the EU, which was established by [Regulation \(EU\) No 1294/2013](#), is indispensable in supporting its implementation. It provides the necessary resources to the functioning of the existing European Information Systems (EIS) for customs (and to the development of new ones required for the implementation of the UCC) and to facilitate and strengthen cooperation between national customs administrations

In accordance with Article 18(1) and (3) of Regulation (EU) No 1294/2013, which requires the Commission to submit to the European Parliament and to the Council a mid-term and a final evaluation report of the Customs programme and states that those evaluations shall be carried out by an independent external evaluator, an external study was commissioned to support the final evaluation of the programme. Its results are presented in the attached staff working document and constitute the basis for this report.

This final evaluation builds on the mid-term evaluation of the Customs programme which was published in 2019. Its purpose is to assess the Customs 2020 programme since its launch on 1 January 2014 up to its end on 31 December 2020. The evaluation takes into account the programme's full range of funded activities and stakeholders.

In line with Article 18(1) of Regulation (EU) No 1294/2013, the current report presents the results of the final evaluation on: (i) the progress made in the achievement of the programme's objectives; (ii) the cost-efficiency of the different activities funded; (iii) the coherence of the programme and its contribution to the EU's broader policies and priorities; (iv) the continued relevance of the programme; and (v) the added value of acting at EU level. Long-term impacts and the sustainability of the effects of the Programme have been considered throughout the analysis.

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

2. EFFECTIVENESS

The general objective of the programme is to support the functioning and modernisation of the Customs Union by means of cooperation between participating countries, their customs authorities and their officials.

The evaluation confirmed that the Customs 2020 Programme was a key instrument to support the implementation and consistent application of the new customs legislative framework (UCC). It has been especially important in the progressive **development and functioning of the European information systems (EIS) for customs, creating a collaborative IT environment**, where customs authorities work together and share supply chain data and risk-relevant information.

The customs EIS funded by the programme have provided the means for an automated, solid and reliable exchange of data between national customs administrations and with economic operators and other governmental authorities. The number of messages exchanged between the customs administrations through the secure platform supported by the programme increased continuously since 2014, reaching around 8.4 billion only in 2020. Certain information exchanges with economic operators have improved significantly through the implementation of the EU Customs Trader Portal and specific trader portals of certain systems². These portals have centralised access to several customs EIS and thus allowed data exchange between customs authorities and economic operators in a uniform way. They provided services for economic operators to submit applications and additional information and to receive notifications from the customs authorities. Information exchange with other governmental authorities was promoted through the EU Customs Single Window Certificates Exchange (EU CSW-CERTEX) system, which connected national customs systems of participating countries to EU databases³ managing supporting documents related to non-customs requirements, such as Common Health Entry Documents, FLEGT licences for the import of timber and timber products and certificate of inspection for organic products.

The Customs 2020 programme joint actions were an **instrument for exchanging knowledge and good practices** between customs authorities and with other governmental authorities within the participating countries. Through all types of joint actions, including expert teams (a new tool that supports enhanced operational cooperation on a regional or thematic basis), the programme has helped to develop guidelines and to identify, disseminate and take up best practices, leading to improved working methods and a more consistent and harmonised application of Union law on customs and related matters. **Joint actions have also helped in the preparation of new**

² Authorised Economic Operator system, European Binding Tariff Information-3 system and Information Sheets for Special Procedures

³ i.e., TRAdE Control and Expert System (TRACES) and ODS Licensing System

legislative initiatives, such as the proposal for a Regulation on the EU Single Environment for Customs⁴, thus contributing to the modernisation of the Customs Union and a better functioning of the Single Market.

The Customs 2020 **training activities have played an important role in supporting a more coherent application of the new customs legislative framework (UCC)**, which entered into application during the funding period. This has facilitated its understanding among both customs authorities and economic operators, contributing to a smoother implementation. Together with several joint actions, training activities have also provided guidance in the preparation of the UK's withdrawal from the European Union.

The Customs 2020 programme has **built trust** between customs administrations and their officials and has promoted working relationships and exchanges that continued beyond the specific programme activities. However, these networking opportunities, which have always been considered a key element of the programme, have somewhat decreased with the COVID-19 pandemic, raising the need to reassess how to optimise the use of face-to-face and online meetings, as well as to explore more appropriate platforms and/or channels that can ensure that networking continues through virtual means, to replace or complement what were common ways of networking.

Based on the above, the evaluation showed that the Customs 2020 programme had a **positive impact on the functioning and modernisation of the Customs Union and the internal market**, in turn supporting legitimate trade and preventing illegal activities. **The programme has supported legitimate economic activities** in various ways. First, **the digitalisation of customs procedures funded by the programme has simplified and harmonised some of them** (and is expected to continue to do so as more systems become operational) thereby reducing compliance costs and increasing legal certainty for traders, ultimately strengthening the competitiveness of European businesses. Second, training materials available to both customs authorities and economic operators have also supported that objective. In addition, the best practices resulting from joint actions have contributed to improving the conditions and procedures for undertaking trade.

However, as already mentioned, **digitalisation is still an ongoing process and some of the IT systems envisaged in the UCC have not yet been developed or updated⁵, delaying the materialisation of expected benefits**. Consulted economic operators see scope for more trade

⁴ COM (2020) 673 final

⁵ The UCC was amended in 2019 to postpone the deadline for the deployment of three national systems to 2022 and of six trans-European systems to 2025. These include the system dealing with entry summary declarations, the system dealing with external and internal transit, the system dealing with goods taken out of the customs territory, the system concerning guarantees for potential or existing debts, the customs status of goods and the centralised clearance.

facilitation in general and have voiced the challenges related to the complexity of the IT environment, the staggered development of national components by Member States and the insufficient communication thereof. Although these issues are primarily policy related and lay mainly under the responsibility of the EU Member States, they point at the opportunity for seeking a better engagement with economic operators under the next iteration of the programme.

According to the evaluation, **the programme has supported customs authorities in the prevention of illegal activities**, and therefore the protection of the financial and economic interest of the Union and of the Member States. The digitalisation process, which the Customs 2020 has supported, provides the means for conducting automated checks, cross-verification and data validations, potentially contributing to reduce fraud and error. In addition, the IT capacity-building activities and joint actions (in particular the new expert teams) allowed for increasing coordination between customs authorities and the Commission in relation to the prevention of fraud. Human competency-building activities have strengthened customs officials' competency in relation to controls in the customs territory of the Union.

Despite these positive findings, **there is evidence of inconsistent application of customs controls**⁶, which shows the need to adjust the risk management framework that the Commission has put in place with the support of the programme to prevent illegal activities. In addition, several stakeholders consulted referred to **e-commerce fraud as an outstanding issue**.

3. EFFICIENCY

The Customs 2020 programme committed a budget of **EUR 531.7 million** for the **period 2014-2020**. This budget is significantly higher than the 272 million committed for the previous programming period (2007-2013), mostly due to the increased focus on the development of the EIS in the context of the UCC implementation. **87% of the budget has been spent on developing, maintaining and operating the EIS for customs**. These common IT systems are clearly resource-intensive. However, they are indispensable for the day-to-day work of customs administrations and bring a range of benefits in all areas of customs activities. Though it was not possible to quantify these benefits, they mostly relate to the simplification and standardisation of customs procedures through automation, a more effective implementation and consistent application of customs law and the increased interoperability and information sharing between customs authorities. By developing and operating the common components for the EIS, the programme has led to important economies of scale, avoiding duplication of efforts for Member State, while reducing compliance costs and administrative burdens for economic operators.

⁶ European Court of Auditors, Special report – Customs controls: insufficient harmonisation hampers EU financial interests (04, 2021).

Despite the fact that the evaluation could not confirm the cost-effectiveness of the IT capacity building activities (due mostly to the difficulties to quantify their benefits) it provided an overall positive picture of their efficiency.

Joint actions represented 11% of the committed budget and made up a high contribution to the programme's objectives. The average cost per participant per action for all types of joint actions (except expert teams) was around EUR 742. Project groups accounted for almost half of the expenditure on joint actions but are probably the most cost-effective type due to their reach (over 33 000 participants) and relatively low cost (average participant cost of EUR 676) participation. They have enhanced cooperation and working relationships among participants and supported the preparation of new customs law and the effective implementation of the legislation in force, through the identification of best working practices for administrative procedures. The evaluation signalled the need to improve the timeliness of invitations to the meetings to ensure the participation of the best possible experts at the lowest possible cost. Due to the different nature of the newly implemented expert teams (and therefore different monitoring data), it is difficult to compare the cost-effectiveness of the expert teams with the other joint actions. However, their potential to reduce costs was highlighted during the evaluation, **as they provide the opportunity for Member States to pool resources and expertise rather than acting separately.**

Although **human competency building** activities have consumed only 2% of the programme budget, they are considered to generate a high value for money, especially the eLearning trainings that can be used repeatedly without incurring in additional costs (apart from making the necessary updates). As evidenced in the evaluation, the main benefits of Customs 2020 training activities are linked to a more **coherent application of customs law and ultimately a more effective and efficient functioning of the Customs Union, as they enhance the capacity of customs officials to perform their duties, as well as the understanding of customs rules by economic operators.** This was particularly important during this iteration of the Programme where a new customs legislative framework became applicable. In this regard, the UCC EU eLearning programme, consisting of 15 modules to support the implementation of the UCC, was released in 2016. The subsequent years mostly focused on updating and developing translations of existing modules (with two to three new modules in English a year). In line with their release, the number of eLearning modules used by participating countries has also increased throughout the life of the programme. The number of downloads of publicly available eLearning modules (namely those available to economic operators) raised from 3 219 in 2014 to 30 408 in 2020 and the number of national customs officials trained by EU common training material increased by tenfold during this programming period (from just over 4 000 in 2014 to 40 000 in 2019). These trainings were overall perceived to be of good quality.

4. COHERENCE

The final evaluation focused on the programme's *external coherence* with EU's broader policies and priorities. The findings of the mid-term evaluation which focused on *internal coherence* between the different features, components and design of the programme remain valid. The evaluation found that the **Customs 2020 programme has both supported other EU initiatives and programmes and benefited from them**. As detailed in the staff working document accompanying this report, an example of such interlinkages is the case of "prohibitions and restrictions", which refer to non-customs regulatory formalities (sanitary, phytosanitary, environmental, agricultural, etc.) required for the import and export of goods that customs authorities are entrusted to enforce at the EU borders. Coherence with other spending programmes, such as Fiscalis 2020, the Structural Reform Support Programme or Hercule III, and their respective policy areas was also achieved to a reasonable extent, avoiding overlaps and reaching complementarities.

Several mechanisms were used to ensure this coherence, such as inter-services meetings and inter-service consultations among different Commission's services, mixed project and expert groups, participation of observers from various Commission services in project group meetings or activities, or the assessment of project proposals by officials from different Commission services. Despite the observed positive results, the evaluation, as well as the impact assessment conducted for the next funding programme, found room for further complementarities and synergies in certain areas. For instance, additional synergies could be explored with the successor of the Hercule III programme on the development of data repositories or on joint data analysis, or with the Internal Security Fund and Instrument for Border Management and visa, by seeking a more joined-up and cross-sectoral approach at operational level. Cooperation with third countries on the fulfilment of EU and international environmental goals was also highlighted as potential area where coherence could be enhanced.

Finally, the evaluation suggested additional ways to improve coherence, such as further structuring or formalising cooperation between involved Commission services, following the principles and recommendations of the European Interoperability Framework⁷, raising the visibility of the programme and its complementarity with other EU funds in the Member States or exploring IT synergies with other EU programmes that run significant electronic systems.

The successor initiative could benefit from the upcoming proposal for a Regulation on a high level of public sector interoperability across the Union⁸ to further ensure cross-domain and cross-border seamless interactions. This would also help to identify successful solutions and practical experience that could benefit others.

⁷ See [The European Interoperability Framework in detail | Joinup \(europa.eu\)](#)

⁸ Included in the Commission's work programme 2022, pp 7 ([resource.html \(europa.eu\)](#))

5. RELEVANCE

The Customs Union is an essential and integral element of the functioning of the Single Market. By virtue of being an exclusive EU competency, customs legislation is adopted at the EU level, but it is implemented by the Member States. Thus, the direct needs to make the Customs Union work seamlessly are therefore predominantly on the side of customs administrations, which operate in conditions of increased necessity to exchange information, cooperate and build their administrative capacity. Secondary target audiences whose needs should also be considered are economic operators.

The relevance of the Customs programme was confirmed by the mid-term evaluation, which concluded that the programme's specific and operational objectives were relevant to the needs of the concerned stakeholders and that ambitious policies would not have been possible without the programme. The final evaluation has therefore focused on *continued* relevance in light of the developments that happened since the mid-term review, in particular **Brexit and the **COVID-19 pandemic**. Moreover, the evaluation examined whether the programme is aligned to problems and actions identified in the 2020 Customs Action Plan "Taking the Customs Union to the next level"⁹ which proposes a revised Customs Union strategy.**

The final evaluation showed that **the programme continues to be both relevant and necessary** and that stakeholders' needs have remained largely unchanged since the mid-term evaluation. This is also in line with the **Impact Assessment for the post-2020 customs programme, which confirmed these needs**. In addition, the **2020 Customs Action Plan proposed a set of actions that link to the specific and operational objectives of the programme**, therefore corroborating their continued relevance. The proposed actions, which align well with the objectives of the programme, were in the areas of risk management, management of e-commerce, promotion of compliance, and operational cooperation between customs authorities¹⁰.

The programme was found to continue to be particularly relevant in relation to the **need to harmonise the application and effective implementation of the Customs Union rules**. Customs authorities, but also economic operators, indicated under the evaluation that the programme's activities had helped Member States come together and therefore come closer to a more common understanding of those rules. Networking, exchange of ideas and practices as well as formulation of common guidance and standards were seen as important aspects of these activities. Customs authorities also confirmed the **continued need for the programme to support Member States in the digitalisation and modernisation of customs procedures, which is still ongoing**.

⁹ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee "Taking the Customs Union to the Next Level: A Plan for Action", COM(2020) 581 final.

¹⁰ In the Action Plan, this area is referred to as "customs authorities acting as one".

Interviewed **economic operators** in general **demanded even further simplification and harmonisation of customs legislation and processes, confirming that this is a continued need**. In relation to the programme's management, **some economic operators called for a more proactive engagement and communication with the business sector**, as well as better provision of information to businesses. This had already been recommended by the mid-term evaluation of the programme and will be addressed during the next funding period.

Overall, the programme adapted well to unforeseen events, such as COVID-19 and the UK's withdrawal from the European Union. The **programme's activities contributed to preparing the ground for the UK's withdrawal from the EU**, showing its flexibility to address unforeseen developments. Customs authorities were regularly updated about the progress in this respect and participated in various meetings and seminars¹¹ on the matter. There were specific joint actions in this key area under the objective of supporting the preparation, application and implementation of Union law, and specific training support was also provided in 2019 on preparation for the UK's withdrawal from the European Union¹². In addition, the changes required to the trans-European systems such as Export Control System (ECS), New Computerised Transit System (NCTS) and others, were prepared and implemented in a timely and coordinated manner. Despite this positive assessment, consulted customs authorities consider that **further programme support in this area is still needed**.

The programme also adapted well to COVID-19 pandemic and the new reality. Both customs authorities and economic operators consulted agreed that the **Commission's services in charge of customs had reacted swiftly to the crisis**, adopting legislation, issuing guidelines and actively supporting Member States and businesses to ensure flexibility in relation to customs obligations and customs clearance. In terms of the programme activities, after some **initial interruptions and delays in joint actions and the testing of new IT systems, the programme adapted well to the situation**. However, the more **virtual environment appears to have affected networking opportunities and some customs authorities consider the programme's management systems outdated and not adapted to the new reality of increased virtual ways of working and networking**.

On their side, **economic operators** pointed at the **management of e-commerce and the technological innovation for customs processes** as two evolving needs that have not been sufficiently addressed by the Commission and the Member States via the programme, thus confirming its continued relevance.

¹¹ An example of this is the Technical expert seminar (EU27) on the impact of withdrawal of the United Kingdom from the EU on Customs IT (CPG/054/047) held on 13 February 2019. This meeting was addressed to experts regularly attending the Electronic Customs Coordination Group (ECCG).

¹² Through the development of fast-track upskilling and on-boarding customs training programmes for direct use by national authorities.

6. EU ADDED VALUE

Customs policy is an exclusive competence of the EU. However, the implementation of EU customs legislation lays on the Member States. The EU's legal framework in itself does not sufficiently ensure the proper functioning of the Customs Union. It should be complemented by supporting measures as provided by the Customs 2020 programme to ensure that EU customs legislation is applied in a convergent and consistent way at national level.

As stated above, the Customs 2020 programme has been instrumental in supporting all aspects of UCC implementation. The UCC would have been implemented on its own, but without the programme's support, most likely with greater difficulties and lesser harmonisation. The Customs 2020 programme has provided for financial sustainability of the EIS, which are crucial in ensuring the availability and sharing of supply chain data and risk-relevant information. In doing so, the Customs 2020 programme has brought about **economies of scale** and **efficiency gains**, helping national administrations — as well as economic operators in many instances — to save time and resources, in particular for participating countries with smaller customs administrations and fewer resources. Everything that is related to the interoperability and interconnectivity of central IT systems is EU added value. The symbiotic features of the central EIS architecture are unmatched and cannot be reproduced at national level.

The joint actions have pooled the expertise and knowledge of participating countries, giving the administrations **unequalled opportunities for cooperation**, communication and networking; they ultimately build trust and lead to greater convergence of approaches and practices. The same goes for training activities, which have not only helped national customs administrations to better understand and implement EU customs legislation and its related procedures, but also, if not more importantly, in a more uniform manner. Efficiency gains have been the largest especially for those participating countries that either did not have expertise in a specific area or did not have well developed national training programmes. Doing it on their own would have been difficult and more costly or could potentially not have happened at all. Ultimately, the Customs 2020 programme has contributed to the approximation of national approaches, establishing trust and creating a single narrative and a shared vision.

If the programme did not exist, cooperation between participating countries would have been much more difficult, based on unstructured relations, formal time-consuming channels and reciprocity agreements (bilateral or multilateral agreements where provisions are applied reciprocally), which would be significantly more difficult and costly to implement in practice and maintain. Given the scale of the Customs 2020 operations in terms of the sheer number of joint actions, versatility of topics, their European dimension or pan-European participation in actions and training, it is difficult to imagine that similar activities would have been organised at any other level. As regards the European Information Systems, if there was no future funding for their continuous development and maintenance, it would be difficult to continue to use them

beyond the medium term. There would be a high risk of them becoming obsolete, and the economies of scale and reductions in overall costs would be lost.

Customs 2020 has created tangible outputs and helped customs officials acquire skills and exchange experiences. None of the programme's outputs would likely continue beyond the short term if the programme were to be discontinued. Existing differences would persist, and networks built thanks to years of collaboration would fade.

7. CONCLUSIONS AND LESSONS LEARNED

The evaluation showed that the programme has been **effective in achieving its objectives** and has **contributed significantly to improve the functioning of the Customs Union** and to its modernisation. It has fostered cooperation and the exchange of information, ranging from facilitating convergence at the strategic level to approximating approaches, interpretation, administrative procedures, best practices and rules at the operational level. The programme has been especially important in transitioning to a customs paperless environment supporting the development and functioning of the customs EIS, providing for their financial sustainability and ensuring the availability and exchange of supply chain data and risk-relevant information.

From an **efficiency** perspective, the difficulties to monetise the benefits of the Customs 2020 activities, did not allow the evaluation to accurately conclude on the extent to which the programme's resources had produced the best possible results at the lowest possible costs. However, considering the findings on effectiveness alongside the cost figures showed that, **overall, the programme had provided value for the EU and national customs authorities at a reasonable cost.**

The evaluation concluded positively on the **coherence of the Customs 2020 programme with broader EU policies**, especially, but not only, regarding prohibitions and restrictions that customs authorities must enforce at the border. It also **corroborated the added value of the programme**, which lies in supporting all aspects of UCC implementation, requiring EU solutions for EU problems and close cooperation of the Member States. The programme has provided for financial sustainability of the interoperable and interconnected European Information Systems, meeting the requirements of the UCC with greater economies of scale and efficiency. Finally, the evaluation revealed the **continued relevance of the Customs programme, especially in relation to the needs of national customs administrations**, who are its main beneficiaries. Overall, the programme continues to respond to the stakeholders' needs, adapting well to unforeseen events (such as COVID-19 and the UK's withdrawal from the European Union) and addressing problems and priorities identified in the impact assessment of the next customs programme and in the 2020 Customs Action Plan.

Despite the progress made, the analysis performed under the five evaluation criteria pointed to a number of challenges and lessons learnt. It pointed at the following areas where improvements are needed:

- The evaluation provided evidence of **differences in the application of customs controls**, suggesting there was room to revise the risk management framework in place. In addition, several stakeholders referred to e-commerce fraud as an outstanding issue and some custom authorities consider that further programme support on the consequences of the UK's withdrawal from the European Union is still needed. This is in line with the assessment provided in the European Court of auditors, Special Report Customs controls¹³ and the 2022 Report by the Wise Persons Group (WPG) on challenges facing the Customs Union¹⁴. In this context, future programmes' actions could be designed to help address such differences.
- The evaluation showed that despite the significant progress made in in terms of developing IT structures and systems, some of the IT systems envisaged in the UCC have not yet been developed or updated, **resulting in the economic operators not perceiving the benefits of the UCC** and voicing concerns over the complexity of the customs IT environment. They emphasised the need to further simplify and harmonise customs legislation and processes. This is in line with the results of the interim evaluation of the implementation of the UCC which found that *'numerous rules are still not uniformly applied across the Member States. The full automation of the customs processes is still in the process of being achieved (...), even if significant milestones have already been accomplished'*.¹⁵
- The evaluation found that **additional synergies** could be explored with the successor of the Hercule III programme, for example on the development of data repositories or on joint data analysis, or with other EU programmes that run significant electronic systems. The evaluation deemed the existing coordination within the Commission good but emphasised the need to continuously explore ways to better coordinate with other services in view of a fast-changing world. The evaluation also emphasised the need to raise the visibility of the programme. Also, the interim evaluation of the implementation

¹³ European Court of Auditors, Special report – Customs controls: insufficient harmonisation hampers EU financial interests (04, 2021).

¹⁴ See [TAX-20-002-Future customs-REPORT BIS_v5 \(WEB\).pdf](#). The report states 'divergences remain between national Customs authorities in the application of rules and procedures and customs face growing difficulties to control borders'.

¹⁵ See [COMMISSION STAFF WORKING DOCUMENT EXECUTIVE SUMMARY OF THE EVALUATION INTERIM EVALUATION of the implementation of the Union Customs Code - Publications Office of the EU \(europa.eu\)](#)

of the UCC indicated that *“the UCC implementation did not fully tap into the potential synergies with related policies and proper coordination between customs authorities and other relevant national administrations in charge of applying EU policies at the border is lacking.”*

- The evaluation process demonstrated that it could be worthwhile for the Commission and Member States **to share more customs data**. This would serve, among other, to better measure the costs and benefits of the investments made. The need for better customs data was also highlighted in the 2022 Report by WPG. Their detailed recommendation 2 to *‘Introduce a new approach to data, focussed on obtaining better quality data (...)’* suggests that the Customs Programme should focus on that purpose: *‘The existing budget for 2021-2027 could be refocused for these goals.’*¹⁶
- The evaluation showed that the programme remains relevant to fund the development, implementation and **operation of IT infrastructure** and systems in the field as they are resource intensive and can benefit from economies of scale and scope. This is in line with recommendation 9 of the 2022 Report by the WPG to *‘Properly resource, skill and equip Customs to ensure their capacity to fulfil their missions.’*
- The evaluation confirmed that (i) joint actions provided the opportunity for Member States to access a wider pool of knowledge and experts than at individual level and create economies of scale; and that (ii) expert teams enhance operational cooperation and a more consistent application of customs legislation. However, it also showed that leading the expert teams is burdensome and that no expert team gathers all the Member States; so, cooperation is necessarily limited. In this context, the Customs 2020 programme settings may not be sufficient to address all the current challenges facing the Customs Union and, as outlined in the 2022 Report by the WPG, there may be a need to set up a new operational actor to service and coordinate the efforts of the Member States, providing a more integrated cooperation and thus ensuring that the Customs Union acts one.

As a result of the mid-term evaluation of the programme, the Commission put forward an Action Plan on how to address the 13 recommendations made then. These regarded, “programming and design”, “implementation”, “monitoring and reporting” and “communication”. Several actions have been implemented and some are ongoing under the new programme. Overall, the

¹⁶ Recommendation 2 is as follows: *‘Introduce a new approach to data, focussed on obtaining better quality data based on commercial sources, ensuring it is cross-validated along the chain, better shared among administrations, and better used for EU risk management. Clarify which private actors – including e-commerce platforms - must provide data, with costs for non-compliance. Provide businesses with a single data entry point for customs formalities and a single window/portal. Data to be stored and properly managed in a central data warehouse. The existing budget for 2021-2027 could be refocused for these goals.’*

Commission acknowledges and endeavours to address these challenges under the implementation of the Customs programme 2021-2027.