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COMMISSION STAFF WORKING DOCUMENT

Customs programme Annual Progress Report on year 2025

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1. EXECUTIVE SUMMARY

The Customs programme Annual Progress Report (APR) 2025 details the developments and achievements under the EU Customs programme (hereinafter referred to as 'the Programme').

By embracing digital advancements and strengthening collaborative and capacity building efforts, the Programme contributes to a solid foundation for continued prosperity within the EU Customs Union. As outlined in the interim evaluation of the Customs programme[1] concluded in 2025, the Programme excelled in delivering common components of the European Electronic Systems (EES)[2], reflecting significant economies of scale and positively impacting cost-effectiveness and operational efficiency. For example, the Programme has advanced its digital infrastructure by implementing key systems like the New Computerised Transit System Phase 5. This expansion extends to 42 countries, illustrating progress in facilitating efficient and cost-effective customs operations. However, the interim evaluation noted feedback from economic operators emphasising the need for clearer and more business-friendly communication, to facilitate compliance and to provide phased timelines for EES deployment.

Another example of the Programme's potential is the support to the EU Customs Alliance for Borders expert team, established in 2025 to reinforce cross-border customs cooperation by enhancing functional cooperation across land, sea, and air customs borders among member states and building operational trust among them.

In 2025, in the context of the next Multiannual Financial Framework, the Commission adopted its Proposal for a Regulation establishing the Single Market and Customs Programme for the period 2028-2034[3]. The proposed programme merging four EU funding streams (single market, customs, taxation cooperation, and anti-fraud measures) will have a central role in accompanying the transition to a reformed Customs Union.

2. POLITICAL AND REGULATORY CONTEXT

In the State of the Union for 2025, President von der Leyen emphasised that as "we enhance our trade partnerships around the globe, we also continue negotiations to advance **the reform of the Customs Union**, which will further foster international trade while safeguarding the single market"[4]. In this context, the reporting year was instrumental for the interinstitutional negotiations of the Customs Reform proposal[5] and other related initiatives. In fact, on 27 June 2025, the Council adopted its negotiating mandate to reform the EU Customs Union, which allowed kicking off the negotiations with the European Parliament[6]. Furthermore, recognising the need for a more urgent solution to address the rapid increase in e-commerce goods, on 12 December 2025, the Council agreed to eliminate the customs duty relief threshold of EUR 150 and to apply a temporary **customs duty of EUR 3 per item** in a consignment valued up to EUR 150 entering the EU, effective from 1 July 2026[7]. These steps accelerate the modernisation of customs procedures, particularly in e-commerce[8] , and are a significant milestone for the Customs Union in its transition to a more unified, modern, data-driven customs

[1] Further information is available on SWD(2026) 20 final.
[2] Around 88% of Programme's budget is dedicated to supporting the operation and development of customs digital systems.
[3] Single Market and Customs Programme - European Commission
[4] STATE OF THE UNION 2025 - From promise to progress
[5] With the political agreement eventually reached on 26 March 2026.
[6] Parliament position adopted on 13 March 2024
[7] The initial Commission proposal suggested removal starting mid-2028, alongside other e-commerce measures. However, the Commission, the Member States, and the European Parliament (Resolution of 9 July 2025 on product safety and regulatory compliance in e-commerce and non-EU imports (2025/2037(INI)) shared a sense of urgency stemming from an increasing boom of e-commerce goods being imported into the EU over the last few years. E-commerce: 150 EUR customs duty exemption threshold to be removed as of 2026 - Taxation and Customs Union
[8] Milestone in EU Customs Reform: Member States adopt common position on new Union Customs Code (UCC) - Taxation and Customs Union

environment, in line with the approach set out in the Commission's Communication on e-commerce[9]. A separate Council Directive on an incentivised Import One Stop Shop making platforms/suppliers systematically liable for the import VAT on distance sales of goods up to EUR 150, was adopted on 18 July 2025[10].

Central to this transformation were the preparations for the establishment of a **European Customs Authority (EUCA)**, which will develop and manage a new **EU Customs Data Hub**[11]. On 16 October 2025, at the request of the co-legislators, the Commission also launched a call for applications to Member States for the seat of EUCA.[12]

Conversely, 2025 also marked the global stage for protectionist trade measures following the universal tariff policy adopted by the US government. On 27 July President von der Leyen and US President Donald Trump reached an agreement on tariffs and trade that delivered stability and predictability for citizens and businesses. In order to better monitor sudden and potentially disruptive surges in imports, the Commission established a new surveillance tool[13]. This automated dashboard, based on the Customs Surveillance system funded by the Programme, monitors all imports to the EU and is built on statistical methodologies.

The Union remains committed to supporting Ukraine, with Member States' customs authorities involved in applying new packages of sanctions against Russia and Belarus[14]. Moreover, in response to the disruptions in the global energy market resulting from Russia's invasion of Ukraine, the European Commission adopted the RePowerEU Plane[15] to phase out Russian fossil fuel imports. To give effect to those objectives, the Commission has proposed a Regulation on the progressive phase-out of Russian natural gas imports[16] relying significantly on customs implementation[17].

The reporting year was also instrumental for setting out the proposal for the future multiannual financial framework 2028-2034, which included the Commission's proposal for the Single Market and Customs Programme (SMCP)[18]. While broader in its scope, the SMCP proposal aims to uphold Customs Union objectives, including managing customs digital infrastructure, enhancing cooperation, and capacity building including customs control equipment support interventions, while addressing the key measures to dismantle barriers in the single market and enhance cooperation between national authorities, such as customs and market surveillance authorities.

On 4 November 2025, the European Commission adopted its 2025 Enlargement Package[19], providing a detailed assessment of the state of play and the progress made by enlargement candidate countries on

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[9] COM(2025) 37 final, 'A Comprehensive EU Toolbox for Safe and Sustainable E-commerce'. The Commission encourages actions, among others, in the areas of customs and trade, such as launching customs controls, consumer protection and the Digital Services and Digital Markets Acts.

[10] COUNCIL DIRECTIVE (EU) 2025/1539. The directive will improve collection of VAT on imported goods by ensuring suppliers are always liable for VAT paid on imports, rather than the EU consumer as is currently usual practice. It aims to combat tax evasion and streamline cross-border trade by encouraging suppliers outside the EU to use the VAT import one-stop-shop for VAT reporting and collection. The rules will apply from 1 July 2028.

[11] The Hub will revolutionise data provision and data sharing across Member States, providing businesses with a single digital environment and customs authorities with a common risk management framework and a panoramic view of import activities. Over the coming years, the Data Hub will replace the existing national and trans-European IT systems across Member States, allowing them to save an estimated 2 billion EUR annually and to keep to the cutting edge of new technologies and analytical tools.

[12] EUCA seat selection

[13] In June, the President of the Commission established an Import Surveillance Task force underscoring the necessity to monitor trade diversions by using the Customs Surveillance system.

[14] The EU adopted the 16th, 17th and 18th package of sanctions on 24 February, 20 May and 18 July respectively.

[15] REPowerEU related documents - European Commission

[16] COM(2025) 828 final.

[17] In the draft Regulations, customs is tasked to enforce a prohibition of natural gas imports (pipeline) and Liquefied Natural Gas as of 01.01.2026, enable exceptions with a transition phase, request additional information, monitor and share information with the Commission.

[18] COM(2025) 590 final.

[19] Strategy and Reports - Enlargement and Eastern Neighbourhood

their respective paths towards the European Union. In line with the overall EU strategy on enlargement, effective implementation of the EU customs and taxation rules will be ensured in parallel with digital systems development[20].

Finally, the adoption by the Commission in December 2025 of a proposal for a Regulation on the revision of the drug precursors legislation[21], in the framework of the new EU Drugs Strategy and an Action Plan against drug trafficking[22], is noteworthy. The Drug precursors proposal will restrict access to drug precursors for illicit drug manufacturing while facilitating legitimate trade and use of such substances. Operators will no longer need to apply for import or export authorisations, as these controls will be digitalised through the EU Customs Single Window.

3. IMPLEMENTATION OF THE PROGRAMME'S SPECIFIC OBJECTIVES AND ACTIVITIES

The Programme provides financial support to a range of eligible actions aimed to achieve its general and specific objectives and to contribute to the Customs Union policy goals.[23] Key achievements to be noted under the specific objectives[24] include:

3.1 Support the preparation and uniform implementation of customs legislation and policy

In 2025 the Programme supported 86 collaborative actions[25], whose primary objective identified a strong link with the preparation, coherent application and/or effective implementation of EU law/policy. The European electronic systems[26] were also seen as a key contributor to the uniform implementation of customs law and policy by more than 70% of national administrations[27].

The examples below provide some highlights of the most important contributions and achievements of the Programme in supporting customs legislation and policy priorities of the EU during the reporting period.

2025 saw the publication of **the Guidance on the Preferential Rules of Origin**[28]. This development comes as a result of extensive collaboration supported by the Programme with EU Member States[29] and aims to enhance clarity and compliance in international trade[30]. In addition, an evaluation of the

[20] The 2025 Enlargement review identifies Montenegro and Albania as the countries in the final stage of negotiations to be concluded respectively by end 2026 and 2027. They are followed in this process by Moldova and Ukraine which have set the objective to conclude their accession negotiations by 2028. For more information see par. 3.1

[21] COM(2025) 747 final.

[22] Commission presents new EU Drugs Strategy and Action Plan against drug trafficking

[23] Article 7 and Annex 1 of the Programme Regulation define the **eligible actions**.

[24] Specific objectives are those of Article 3 of the Regulation (see. Par. 1).

[25] Involving 6 003 participants, over 80% of whom took part in one or more Programme Group meetings (172 in total). For further details, please refer to Annex 2.

[26] Explained further in section 3.2.1.

[27] Further information can be found in RES 1. Sub-indicator 2, Table 5, in Annex 4.

[28] Rules of Origin (RoO) are a necessary element for determining the treatment of goods by customs and are deployed primarily in the context of tariff measures, either preferential (Free-Trade Agreements, autonomous preferences) or non-preferential (trade defence instruments).

[29] In the Rules of Origin Group financed by the Customs programme.

[30] Key highlights of the updated guidance include the addition of a section on the verification of the Proof of origin (Section C). This section addresses the processes for requests exchanged between EU Member States and third countries, as well as clarifications on importer's knowledge. Updated Guidance on the Preferential Rules of Origin - Taxation and Customs Union

implementation of the Rules of Origin (RoO)[31] in their current state, their effectiveness, continued relevance and fitness for purpose has been launched with the objective to improve RoO [32].

Given current geopolitical instability, including the Russia's war against Ukraine, trade tensions with the United States of America, cyber threats, organised crime, drugs, and rising e-commerce, **border security and the Union's safety** are under strain, challenging customs' role as the "first line of defence". At the High-Level Workshop in April 2025, Heads of Member States' customs authorities and representatives from the European Commission's Directorate General Taxation and Customs Union (DG TAXUD) and the European Anti-Fraud Office (OLAF), the European Union Agency for Law Enforcement Cooperation (EUROPOL), the European Agency for the Management of Operational Cooperation at the External Borders (FRONTEX), and the World Customs Organisation (WCO) examined resilience against these challenges. They aimed to identify major security issues facing customs and explore strategic and technological opportunities to strengthen customs authorities.

Moreover, in 2025, the Programme continued to play its role in ensuring **the uniform implementation of sanctions** related to Russia's illegal full-scale invasion of Ukraine. It provided a platform to establish customs control and risk assessment guidance to underpin an EU-wide approach to the implementation of the common risk criteria for export/exit and management of circumvention risks. For instance, during the abovementioned High-Level Seminar on "Customs administration in service of safety and security in changing world" held in Krakow, Poland, in April 2025, the participating Directors General discussed i.a. about new threats and measures (sanctions) imposed on Russia and Belarus in the context of continuing geopolitical tensions[33]. The forum identified trends and best practices with the objective to develop a common approach to control and inspections, and a common position on legislation and implementation of restrictive measures.

Furthermore, it is important to highlight the achievements reached by the **Customs Eastern and South-Eastern Land Border Expert Team** (CELBET III), which concluded its mandate in 2025[34]. The project successfully achieved its objectives, particularly regarding the operational cooperation of 11 Union Member States. Key achievements included:

- Completion of 38 Border Crossing Point (BCP) Diagnostics, resulting in 2 741 recommendations.
- Collection and analysis of data for 4 727 seizures, issuing 44 seizure reports, and conducting 73 655 detailed customs controls resulting in 373 seizure cases during joint activities.
- The CELBET Training team delivered 49 live training sessions in 60 months and developed eLearning modules shared on the EU Customs and Tax EU Learning Portal[35].

Building on the CELBET experience, in May 2025 EU Customs Alliance for Borders (EUCAB) expert team[36] started its activities. EUCAB main objective is to support the Customs Union and the work of the customs authorities by ultimately contributing to more efficient and harmonised customs controls[37].

[31] Task assigned by President von der Leyen to Commissioner Šefčovič in his mission letter. In line with this objective, Commissioner Šefčovič met in July 2025 key EU industry leaders from various sectors to share experience and feedback: Implementation Dialogue on Customs with Commissioner Maroš Šefčovič - Taxation and Customs Union

[32] The current application of the RoO by the EU has been stable for several years, however the dynamic context of globalisation, the resumption of tariff measures and the evolution of geopolitical challenges have stimulated a reflection on the possible harmonisation and simplification of RoO.

[33] This support complemented the efforts that had already been put in place in response to Russia's full scale illegal invasion of Ukraine. Further information can be found in the Customs programme APR 2022, 2023 and 2024.

[34] Information on the results of other expert teams funded by the Programme is available in Annex 3.

[35] https://customs-taxation.learning.europa.eu/

[36] Financed by the Customs programme budget; grant signed on 22/05/2025. Additional information in Annex 3.

[37] This is achieved by strengthening and improving collaboration between customs authorities and experts through a new approach based on real operational co-ordination, deeper information sharing, and pooling of human resources, thereby contributing to the implementation of common customs legislation and policy.

Results include trainings, cooperation in maritime security[38], air/postal risk management with a focus on ecommerce[39], and operational collaboration[40].

In 2025, the Programme provided opportunities **to candidate countries and potential candidates to enhance trust and operational collaboration** with the Member States' customs authorities. Specific interventions were undertaken on multiple fronts:

- The Programme was instrumental in assisting Georgia, Moldova, and Montenegro in acceding to the Common Transit Convention (CTC):
    - As of 1 February 2025, **Georgia**[41] formally joined the CTC and the Convention on the Simplification of Formalities in Trade in Goods.
    - **Moldova and Montenegro** joined the convention in November 2025, while **Bosnia and Herzegovina** received pre-monitoring meetings to assess their preparations for joining the Common Transit Convention and using the common transit procedure.
- The Programme supported a peer review mission[42] to **Montenegro**, seeking to ascertain progress in meeting the closing benchmarks for the customs accession negotiation chapter (Chapter 29)[43].
- Through working visits in combination with the Technical Assistance and Information Exchange (TAIEX) tool financed assistance[44], customs officials from **enlargement countries** received valuable firsthand experience in the practical application of Union customs legislation.
- The launch of **Armenia's** association process to the Customs programme, following its formal programme accession request and multiple meetings with customs authorities; paving the way for further expansion of the Programme's beneficiaries beyond the current 27 Member States and 10 candidate countries and potential candidates[45].

[38] Such as the established expert networks comprising over 100 specialists; it conducted three port visits (Malmö-Helsingborg, Burgas, and Dublin) and actively supported the Operation Damocles to combat criminal infiltration, alongside publishing a landmark survey on maritime risk management needs.

[39] Such as the implementation of a 24/7 contact system, while an analysis on e-commerce flows—using voluntary airport import data—revealed key trends in platform volatility and diversion risks.

[40] Such as the joint "Black Flow Back" operation (December 2025), targeting undeclared cash movements toward Türkiye with participation from Bulgaria, Greece, France, Croatia, and Hungary. In addition, EUCAB completed diagnostic assessments at six BCPs in Poland, Estonia, and Croatia.

[41] Customs: Georgia to join the Common Transit Convention and the Convention on the Simplification of Formalities in Trade in Goods - Taxation and Customs Union

[42] By funding EU Member States' customs authorities participation.

[43] The country´s calendar for the closure of accession negotiations, targets the provisional closure of Chapter 29 (Customs) during Q2 2026. Similar missions will be organized for **Albania, Ukraine** and **Moldova** (the Commission has set up a programme action under the Customs programme for monitoring activities to be carried out in 2025-2027 (CPG/042) with a call for expression of interest to participate.

[44] TAIEX is a key European Union instrument for institutional capacity-building worldwide, providing targeted and rapid support to public administrations in EU candidate countries and beyond.

[45] The following candidate countries and potential candidates are participating in the Customs programme: Albania, Bosnia and Herzegovina, Georgia, Kosovo* (this designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence), Moldova, Montenegro, North Macedonia, Serbia, Türkiye, and Ukraine.

3.2 Support administrative and IT capacity building, including human competency and training, as well as the development and operation of European Electronic Systems

3.2.1 IT capacity building

The **Union Customs Code (UCC)**[46] establishes a fully electronic, paperless customs environment and uniform customs legislation across Member States. Achieving this vision requires national implementation and significant common investment in European Electronic Systems (EES), along with unified working methods and training[47] for seamless customs operations.

The Programme Regulation mandates joint effort from the Commission and Member States to develop and manage EES, covering their design, testing, deployment, maintenance, and security to ensure secure and efficient data exchange among customs authorities and with economic operators.

EES development and operation costs are split between the Commission and Member States, with the Commission handling **common components** and overall coordination[48]. Funded by the Customs programme, these activities enable the Commission to manage over 69[49] European IT systems that streamline import, export, and transit processes, reducing bureaucratic hurdles for traders.

88% of the Programme budget goes to IT capacity-building activities, i.e. developing, operating (including necessary maintenance and upgrade) and quality control of the common components of the EES. Electronic systems that are necessary for the implementation of the Customs Union and for customs authorities to carry out their mission are given priority.

2025 was a crucial year towards full delivery of the systems under the **UCC**. The availability of the EES reached 99,57%, while the completion rate was at 97.63% for the Union Customs Code digital implementation in terms of activities supported and financed by the Programme in 2025. This rate is slightly below the target of 100% -established by the revised UCC work programme of 2023[50] - due to the impact of the delays in Member States in transitioning their national systems into operations which requires a continuation of the activities on the common components[51]. While the remaining deployments still presented challenges for some Member States (particularly regarding the transition of Economic Operators and the stabilisation of newly deployed systems)[52], the work programme remained unchanged with the objective to have all UCC digital projects implemented by the end of 2025 which is defined as the final end date of the transitional measures in the UCC Regulation. Non-compliance with legal deadlines has led to infringement procedures. Some Member States and the United Kingdom (for Northern Ireland) requested temporary derogations from certain deadlines, specifically for New Computerised Transit System Phase 6 opt-in, Import Control System 2 R3 and Proof of Union Status Phase 2, due to interoperability and delivery complexity, and migration delays on the side of the economic operators. These derogations facilitate Economic Operators' adaptation and ensure customs

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

[47] In 2025, 590 participants attended IT training sessions focusing on different digital systems and networks, such as ICS2 (Import Control System); CRMS2 (Customs Risk Management System2), etc.

[48] Common components, i.e. components available to all Member States, as well as for the overall coordination of development and operation of EES, of promotion and implementation of the EES at national level, and the interaction of the EES with third parties (i.e. interoperability with other Member States' systems), of coordination with other Union-level eGovernment initiatives, communication with stakeholders on implementation of the EES (and in particular communication about delays).

[49] The full list is presented in Annex 5.

[50] Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code; ELI: http://data.europa.eu/eli/dec_impl/2023/2879/oj.

[51] See OP 1.2. Customs - Sub-indicator 4: UCC Completion rate in Annes 4.

[52] To meet the overall legal deadline of 31 December 2025, the Commission had to send during 2025 reasoned opinions and letters of formal notice to some Member States in order to finalise transitioning of Economic Operators and to ensure data quality and completeness of Surveillance (SURV3), a critical obligation.

operations continuity during the digital transition. The Commission has implemented strict monitoring for these Member States, including mandatory detailed reporting and regular bilateral meetings with DG TAXUD to track progress and address risks promptly. The Member States' deployment plannings aim at completing the outstanding systems. A more detailed view on the UCC digital implementation is reflected in the UCC Annual Progress Report 2025.

The customs digital systems saw several significant developments including those for:

- **The New Computerised Transit System (NCTS)**

In 2025, the Programme continued supporting Member States in implementing the NCTS Phases 5 & 6. January 2025 saw the end of the Transitional Period from NCTS-P4 for the Member States, Common Transit Convention contracting parties[53] and economic operators, with all transit declarations now processed through NCTS-P5[54]. **By November 2025, Georgia, Moldova and Montenegro joined NCTS, expanding outreach to 42 countries**. This milestone enhances the efficiency, security, and cost-effectiveness of customs operations by enabling inland customs controls, reducing border congestion, and allowing goods to traverse multiple territories without duties until reaching their destination[55]. These procedures are essential for the single market[56], facilitating smooth shipping between Union Member States and beyond, thus minimizing delays and costs from border customs checks[57].

In addition, work continued in 2025 towards the implementation of NCTS Phase 6 and to prepare countries like Albania, Bosnia and Herzegovina and Moldova to join the Common Transit Convention, expanding the Union's trade network and reinforcing global integration.

- **Automated Export System (AES)**

An important milestone was achieved in 2025 in the deployment of the AES, a key Trans-European System supporting the digitalisation of export procedures under the Union Customs Code. **14 December 2025 marked the successful completion of the deployment phase for Member States,** with all Member States fully connected and operational, except for the United Kingdom in respect of Northern Ireland. This milestone represents a major step towards fully harmonised electronic export processes across the EU.

The system enables the exchange of export data between customs authorities and economic operators, improving the monitoring of export flows and enhancing the efficiency of customs operations. AES supports faster and more reliable export procedures, reduces administrative burden, and contributes to smoother trade flows at EU external borders. These developments are essential for the continued modernisation and digitalisation of EU customs.

- **EU Single Window Environment for Customs (SWE-C)**

The SWE-C is enhancing cross-border trade and regulatory processes with tangible results. By the end of 2025, customs authorities from 27 Member States, plus the United Kingdom (for Northern Ireland),

[53] Following the successful rollout in Greece and North Macedonia, the full take off of NCTS-Ph5 has been achieved in the remaining countries -namely Andorra, Belgium, Hungary, Malta, Portugal and San Marino- on 21/01/2025. The full take-off of NCTS-P5 is being achieved! - Taxation and Customs Union

[54] Only the small percentage of legacy open movements will be closed by NCTS-P4 in few countries.

[55] NCTS, used by all 27 Member States and 15 Common Transit Convention countries (EFTA, as well as Georgia, Moldova, Montenegro, North Macedonia, Serbia, Türkiye, the United Kingdom and Ukraine), processed 87 million messages in 2024 alone, facilitating the movement of goods across the Union and beyond.

[56] The Competitiveness Compass focuses on completing the single market in key sectors, allowing companies to scale up more effectively, reducing administrative burdens and simplifying regulations for businesses.

[57] By using transit procedures, customs duties, taxes and trade policy measures are suspended until the goods reach their final destination. This helps streamline the customs clearance process for all companies.

use the EU Customs Single Window Certificate Exchange System (EU CSW-CERTEX)[58] for real-time controls in up to 14 policy domains[59], interacting with authorities across sectors like health, agriculture, and environmental protection. An important achievement was the deployment of the system for the Carbon Border Adjustment Mechanism domain by all Member States by end of 2025. This interconnection ensures compliance with sectoral legislations that assign customs a direct role in enforcing or verifying non-customs formalities, thereby boosting efficiency by reducing control times, avoiding duplications, and lowering administrative burdens, as economic operators need not supply certificates already available through EU systems.

- **Centralised Clearance for Import (CCI)**

The CCI system allows trusted traders to submit customs declarations at their local supervising office, while the goods are presented in another Member State, facilitating efficient, predictable, and coordinated processing of the information and data through digitalised, and centralised import processes for clearance of goods. This one-stop-shop approach reduces administrative burdens and supports EU businesses and legitimate trade across borders with faster, simpler and cost reductions procedures.

CCI, although experienced the highest number of delays of the national components across UCC systems, has been successfully deployed, by the end of 2025, in **Phase 1 by 17 Member States** and **Phase 2 by 12 Member States** (CCI Full system).[60]

- **Import of Cultural Goods (ICG)**

ICG system became operational as of 28 June 2025. This new system marks an important step in the implementation of the Union's regulatory framework to combat the illicit trade in cultural goods.

The ICG system is interconnected with EU customs IT systems via the EU CSW-CERTEX. This interconnection enables automated system-to-system validation of customs declarations against information stored in the ICG system, thus facilitating legal trade and rendering customs controls more effective.

- **Proof of Union Status (PoUS)**

In 2025, significant progress was achieved with the deployment of **PoUS Phase 2 on 15 August**. The year focused on advancing Member States' onboarding and supporting the transition towards the electronic management and exchange of PoUS data. The continued rollout of P2 strengthened the shift away from paper-based T2L/T2LF procedures, improving data quality, traceability and the efficiency of customs controls.

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[58] EU CSW-CERTEX is a centralised system which connects the national import, export, and transit systems of Member States with Union non-customs systems that manage non-customs formalities.
[59] And two more domains became mandatory by 01 January 2026.
[60] The Programme was instrumental to support the many efforts to reach this goal through the activities of the CCI Customs Business Group, CCI Project Group, CCI Business guidance, EU Trader Portal, Learning modules in the Customs and Tax EU Learning Portal, and webinar meetings.

3.2.2 Human competency building and training activities

In 2025, 15 **eLearning courses** and 43 new language versions (covering a total of 9 languages)[61] were developed with the support of the Programme, most of which accompanied the release of new customs digital systems and functionalities impacting national authorities and economic operators or were intended to train stakeholders on new regulatory developments of concern to them.[62]

Furthermore, interest in activities under the Common Learning Event Programme (**CLEP**)[63] remained high among Programme beneficiaries, which led to the organisation of 20 live training sessions. These training courses involved practical subjects such as car search, control of trucks, sniffer dogs, x-ray scanners, etc.

In total, 438 392 customs officials and other customs professionals were trained in 2025.

Finally, the Customs & Tax EU Learning Portal supported by the Programme, continued gaining users (more than 8 100 active and registered users). Of particular significance was the cooperation with European Union Intellectual Property Office (EUIPO) in 2025, which resulted in the publication of 11 EUIPO-developed IPR courses on the Customs & Tax EU Learning Portal.

3.3 Support customs cooperation

One of the specific goals of the Programme is cooperation, through different forms of collaborative activities, to support the Customs Union and customs authorities working together and acting as one. The activities include project-based collaboration, training activities, programme groups, seminars and workshops, working visits etc., as well as expert teams. In this regard, 136 physical meetings, 145 virtual meetings, and 5 hybrid meetings were organised in 2025, with 6 003 participants[64].

In 2025, 242 officials participated in working visits, addressing a wide variety of topics including the approximation to the UCC by candidate countries and potential candidates; risk management; the monitoring of heavy commercial traffic at harbours; the EU SWE-C; mobile equipment in ports; and sanctions. The Working Visits Network[65], continued to establish best practices and delivered a major set of guidelines[66] for the coordinated and efficient management of working visits.

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[61] With these new eLearning courses, the total number of available customs eLearning modules of the Customs and Tax EU Learning Portal has reached 128, with 729 language versions published.

[62] Such as:

- NCTS phase 6 (2 modules: customs officers and economic operators): the course covers the new phase of the New Computerised Transit System, which includes safety and security data elements in transit declarations.
- EU CCI - Full System (module for economic operators): the course highlights the benefits and opportunities of the new EU Centralised Clearance for Import system.
- Customs Risk Management System Platform - CRMS2 (module for customs officials): the course presents the web application that enables customs administrations to rapidly exchange quality risk information across EU countries.
- Enforcement of the F-gas Regulation via EU CSW-CERTEX (module for economic operators).
- European Customs Inventory of Chemical Substances (for economic operators).
- Introduction to SURV3 BTI Usage Reports (for customs officials).
- Updates of courses on ICS2 Risk management, INF for Special Procedures, and PoUS phase 2 (2 modules: customs officers and economic operators).
- Customs Control Equipment (3 modules): X-Ray backscatter (handheld), Spectroscopy (Raman) and Infrared.

[63] Consists of training run by national administrations, either physically or online, while the registration, selection and validation of participants is managed via the portal.

[64] For further information see Annex 2, Figure 1, 2 and 4.

[65] The Network is a Finnish initiative and functions under the coordination and lead of the Finnish customs administration. Further information can be found in par. 3.2 of the Customs Programme APR 2023.

[66] Such as checklists, reporting templates, and suggestions on workflows.

3.4 Support innovation in the area of customs policy

The link between customs and innovation was explored at greater length with the support of the Programme by facilitating the work of **customs laboratories**, exploring and adapting to emerging technologies, innovative equipment and scientific analytical methodologies. Some examples of this are:

- under Customs Laboratories European Network Action 3: the work to develop guidelines to facilitate data sharing and the exchange of analytical information started with a preparatory meeting organised in November 2025;
- under Common Learning Event Programme (CLEP) on the use of handheld devices: the objective of the 6th meeting held in Amsterdam was to exchange experiences on the deployment of new mobile detection equipment, giving participants an opportunity to learn about recent technological developments and their potential applications[67].

4. COMPLEMENTARITY WITH OTHER UNION POLICIES AND PROGRAMMES

The Programme Regulation itself specifically calls for the exploitation of possible synergies with other Union measures in related fields to ensure cost-effectiveness. Recital 5 of the Programme Regulation highlights such synergies with the Fiscalis programme; the Customs Control Equipment Instrument (CCEI)[68]; the Union Anti-Fraud programme[69]; the Border Management and Visa Instrument[70]; the Internal Security Fund[71]; the Single Market Programme[72]; the Recovery and Resilience Facility[73]; and the Technical Support Instrument[74]. In addition, when possible, the Programme reaches synergies and complementarities with other domains, including the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments[75].

[67] View event | Customs & Tax EU Learning Portal

[68] Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment, OJ L 234, 2.7.2021. Customs Detection equipment is a critical infrastructure vital for customs, the EU security and economic security interests. According to the interim evaluation of the Customs Control Equipment Instrument, CCEI Coordination Group is recognised as an effective EU collaboration forum, with 84% of respondents confirming its role in encouraging and facilitating the adoption of cutting-edge technologies across the EU and with 91% of respondents agreeing that the CCEI encourages and facilitates the purchase of innovative, cutting-edge equipment. For more information see the CCEI Annual Progress Report 2025.

[69] Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014, OJ L 172, 17.5.2021, p. 110; ELI: http://data.europa.eu/eli/reg/2021/785/oj

[70] Regulation (EU) 2021/1148 of the European Parliament and of the Council of 7 July 2021 establishing, as part of the Integrated Border Management Fund, the Instrument for Financial Support for Border Management and Visa Policy, OJ L 251, 15.7.2021, p. 48; ELI: http://data.europa.eu/eli/reg/2021/1148/oj

[71] Regulation (EU) 2021/1149 of the European Parliament and of the Council of 7 July 2021 establishing the Internal Security Fund, OJ L 251, 15.7.2021, p. 94; ELI: http://data.europa.eu/eli/reg/2021/1149/oj

[72] Regulation (EU) 2021/690 of the European Parliament and of the Council of 28 April 2021 establishing a programme for the internal market, competitiveness of enterprises, including small and medium-sized enterprises, the area of plants, animals, food and feed, and European statistics (Single Market Programme) and repealing Regulations (EU) No 99/2013, (EU) No 1287/2013, (EU) No 254/2014 and (EU) No 652/2014 (Text with EEA relevance), OJ L 153, 3.5.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/690/oj

[73] Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility, OJ L 57, 18.2.2021, p. 17; ELI: http://data.europa.eu/eli/reg/2021/241/oj

[74] Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument, OJ L 57, 18.2.2021, p. 1; ELI: http://data.europa.eu/eli/reg/2021/240/oj

[75] Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European territorial cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments OJ L 231, 30.6.2021, p. 94; ELI: http://data.europa.eu/eli/reg/2021/1059/oj

4.1 With other initiatives within the fields of customs and taxation

The Customs programme interim evaluation provided evidence of clear synergies and complementarities of the Programme with both Fiscalis and CCEI. One example is the Customs & Tax EU Learning Portal, where there is improved coherence with Fiscalis as a result of the new common portal. The coherence between Customs and Fiscalis is also ensured by operational mechanisms supporting cooperation between them, which includes for instance common meetings of both Programmes' national coordinators ensuring that the cooperation reaches beyond their respective customs and taxation domains[76].

Furthermore, the Programme continued building synergies with the CCEI through discussions at the CCEI Coordination Group[77] about (i) customs controls and equipment related activities and policies, (ii) collaborative activities in the area of customs laboratories, (iii) working visits[78], and (iv) training courses (both eLearning[79] and CLEP activities) relevant for customs control equipment.

4.2 With other Union policies

Given the broad interconnection of customs with other policy areas, cooperation activities continued in 2025, highlighting the Programmes adaptability across its various formats[80], notably:

- Through the Technical Support Instrument:[81] a project, started in September 2025, and with a TAIEX workshop already organised in Vilnius in November, aimed to increase the effectiveness of enforcing the sanctions. Support was provided by Lithuanian customs to the customs administrations of Estonia, Latvia, Finland, Poland, Croatia and Denmark in targeting customs controls to avoid sanctions circumvention, to counter exit shopping and divergent customs control practices, while developing best practice guidance.[82]
- Through preparation for extension to 2026 of the Service Level Agreement on customs enforcement of intellectual property rights between TAXUD and EUIPO. Its key highlights include further consolidation of the IP Enforcement Portal[83] and COPIS system[84] as regards the e-AFA project[85], e-Learning modules for customs officers on protection of intellectual property rights[86], among other essential provisions.

5. CONCLUSIONS AND LESSONS LEARNED

[76] Another example is the CIO network involving both customs and tax Chief Information Officers.
[77] The CCEI Coordination Group, funded by the Customs programme, assists and supports the Commission in the implementation of the CCEI and the development of the policy aspects required by the CCEI regulation (such as the list of equipment, its priorities and security requirements for the future call).
[78] Further information can be found in section 3.2.
[79] Customs & Tax EU Learning Portal (europa.eu) – courses may be limited to the staff of customs authorities.
[80] i.e., collaborative activities; expert teams; training activities; and common digital systems.
[81] Technical Support Instrument - European Commission
[82] Despite the extensive measures taken against Russia and Belarus (e.g. import and export bans, trade restrictions, anti-circumvention measures, listings of companies and individuals) and the various (customs) controls by EU Member States, some restrictive measures, prohibitions and restrictions may be circumvented. Apart from uncovered sanction evasion schemes across the Union and the globe, trade data reveals abnormalities in export or import flows with third countries, suggesting possible cases of sanctions circumvention.
[83] IP Enforcement Portal - EUIPO
[84] Defend your Rights - European Commission
[85] Application for action (eAFA) - EUIPO
[86] See also par. 3.2

The Programme enabled the achievement of significant results in supporting the Customs Union confirmed by the interim evaluation of the Customs programme[87] that also provided valuable insights for future iterations and areas requiring improvement as summarised below.

5.1 Strengths identified

In 2025, the Customs programme continued its contribution to **digital transformation** by allocating most of its budget to the maintenance and upgrades of the **Union customs digital systems**. The Programme has demonstrated its effectiveness in delivering common components of critical digital systems ahead of the deployment deadline. A major strength is the substantial Union investment in common digital system components, which has played a critical role in achieving the Union Customs Code objectives by untangling complex challenges through phased implementation and collaboration with private sectors.

The interim evaluation highlighted the Programme's central role in supporting the EES aligned to the digital economy, with effective economies of scale.

The Programme's collaborative activities are highly valued[88] for fostering networking and ownership among Union customs authorities, ensuring consistent training, best practice exchange, and joint problem-solving, with a relatively low cost. Expert teams enable collaboration between the Commission and national customs authorities, pooling expertise for specific tasks[89]. Human competency-building initiatives, especially through the Customs & Tax EU Learning portal, are crucial for uniform customs legislation implementation, offering high value with just 2% of the budget, significantly enhancing customs officials' knowledge and skills. In addition, the Programme demonstrated its flexibility and adaptability by supporting various initiatives, including its commitment to enlargement candidate countries and potential candidates.

5.2 Weaknesses identified and areas to improve

In 2024, the annual progress report identified areas for improvement, such as the low level of ownership of Programme initiatives among beneficiaries in some cases, and the limited engagement of candidate countries and potential candidates. Regarding the latter, 2025 recorded a tangible increase in participation compared to 2024, demonstrating improved involvement in Programme activities.[90]

The Programme's interim evaluation, provided a detailed analysis of the Programme's interventions, highlighting several noteworthy points for reflection. The Programme's budget is heavily focused on funding the EES. However, the successful execution of the Union Customs Code work programme also relies on national projects, which—while monitored by the Commission—remain under Member State control. It has become increasingly clear that Union investment in common components has yielded tangible benefits for the functioning of the Customs Union, achievements that would have been unrealistic without Union assistance. Even in the framework of collaborative actions, which support the administrative capacity building element of the Customs programme, it has emerged that initiatives with limited Commission involvement have occasionally faced challenges - particularly regarding ownership and leadership by Member States.

[87] The evaluation is rooted in both qualitative and quantitative data, derived from stakeholder consultations, surveys, case studies, and desk research.
[88] Surveys with national customs administrations revealed that 28 out of 30 respondents agreed on the Programme's crucial role in enabling data sharing and cooperation across EU Member States, illustrating the Programme's widespread acceptance and effectiveness.
[89] See CELBET III in par. 3.1 and detailed results of other Expert teams in annex 3.
[90] 2024 vs 2025 examples: Number of participants in general collaboration activities (Serbia from 45 to 61, Türkiye from 77 to 85), number of active users on online collaboration platform (Albania from 4 to 8, Bosnia and Herzegovina from 4 to 6, Georgia from 11 to 19, Moldova from 15 to 22, Montenegro from 6 to 12, Republic of North Macedonia from 11 to 12, Serbia from 7 to 11 and Ukraine from 21 to 25), see more information in Annex 2.

The current Programme can still play an important role in addressing another area for improvement identified in the interim report: namely, enhanced cooperation with the economic operators and timely communication with stakeholders in order to prepare the transition to the new customs digital environment.

In parallel, a deeper understanding of the importance of collaborative actions and their potential benefits, as well as of the importance of sharing more broadly within the administrations of the outcomes of Programme activities could be promoted.

Moreover, although the current monitoring and evaluation framework is simpler than its predecessor, the interim report suggests that, in future, further reducing the number of indicators and the frequency of reporting should be considered—particularly for EES-related indicators[91]. As a concrete follow up, the reduction in the frequency of required reporting outputs will be considered.

5.3 Way forward

Since its inception, the Programme has been instrumental in supporting the digital infrastructure and collaborative efforts within the Customs Union, ensuring the smooth and consistent application of Union customs legislation across the Union. In the future Multiannual Financial Framework (2028-2034), the Programme is set to evolve as part of the broader proposed Single Market and Customs Programme. This strategic shift is expected to integrate the support previously provided by the stand-alone Customs Programme into a larger framework, aiming to streamline cooperation, enhance the digital capabilities of customs authorities, and secure a more modern and robust customs environment that aligns with the reform of the Customs Union.

[91] Providing narratives that align with Programme objectives would yield more meaningful insights than just numerical data.

6. ANNEXES

- Annex 1: Acronyms
- Annex 2: Customs programme’s budget, performance indicators and supplementary information – highlights
- Annex 3: Expert teams
- Annex 4: Customs programme performance indicators
- Annex 5: List of European electronic systems for customs financed under the Customs programme in 2025

Annex 1: Acronyms

Acronym	Meaning
AEO	Authorised Economic Operators
AES	Automated Export System
APR	Annual Progress Report
ART	Activity Reporting Tool
BCP	Border Crossing Point
BTI	Binding Tariff Information
CBAM	Carbon Border Adjustment Mechanism
CCEI	Customs Control Equipment Instrument
CCI	Centralised Clearance for Import
CCN	Common Communications Network
CDS	Customs Decisions System
CELBET	Customs Eastern and South-Eastern Land Border Expert Team
CIO	Chief Information Officer
CLASS	European Union Classification System
CLEP	Common Learning Event Programme
CLEN	Customs Laboratory European Network
CLET	Customs Laboratories Expert Team
CRC	Common Risk Criteria
CRMS	Customs Risk Management System
CT	Common Transit
CUP	Customs Union Performance
DG TAXUD	European Commission Directorate-General for Taxation and Customs Union
DPP	Digital Product Passport
EBTI	Binding Tariff Information system
ECA	European Court of Auditors
ECCG	Electronic Customs Coordination Group
ECICS	European Customs Inventory of Chemical Substances
ECS	Export Control System
EES	European Electronic Systems (for customs)
ENS	Entry Summary Declaration
EPA	European Ports Alliance
ET	Expert Team
EU CSW-CERTEX	European Union Customs Single Window Certificates Exchange System
EU SWE-C	European Union Single Window Environment for Customs
EUCAB	EU Customs Alliance for Borders Expert Team
FRC	Financial Risk Criteria
GUM	Guarantee Management System
ICG	Import of Cultural Goods System
ICS	Import Control System
IPR	Intellectual Property Rights
IT	Information Technology
MASP-C	Multiannual Strategic Plan for Customs
MEF	Monitoring and Evaluation Framework
MFF	Multiannual Financial Framework
N/A	Not Applicable
NCTS	New Computerised Transit System
OJ	Official Journal
PEN-CP	Pan-European Network of Customs Practitioners

PICS	Programmes Information and Collaboration Space
PoUS	Proof of Union Status
SAD	Simplification of Formalities (simplified administrative documentation)
SPEED	Single Portal for Entry or Exit of Data
SWD	Staff Working Document
TSI	Technical Support Instrument
UCC	Union Customs Code
VAT	Value Added Tax
WCO	World Customs Organisation

Annex 2: Customs programme's budget, performance indicators and supplementary information – highlights

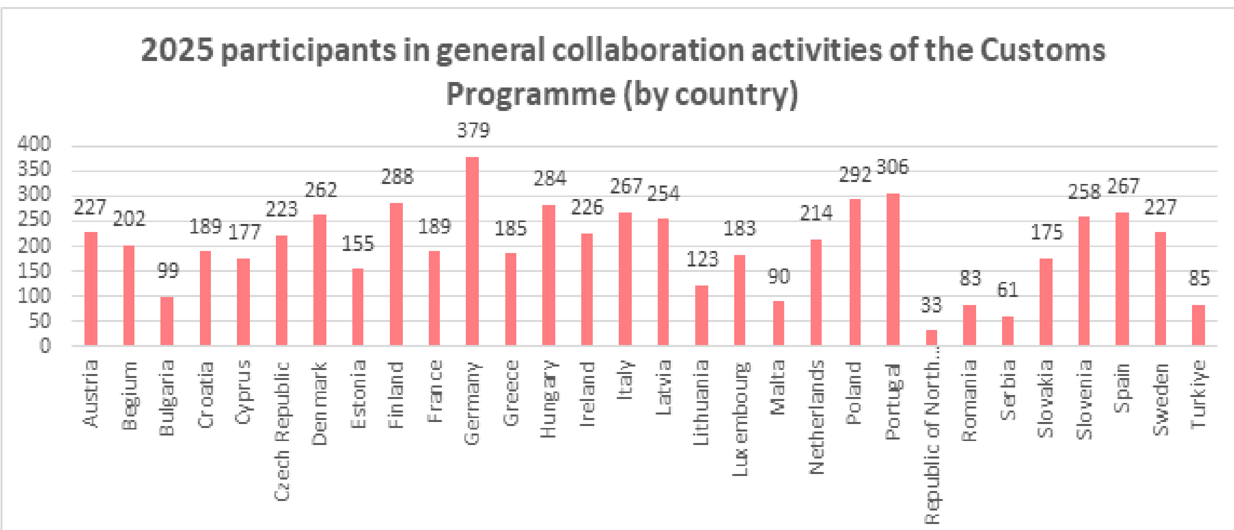
1. Customs programme budget

Table 1: Committed expenses in 2025 by main action categories under the Programme

Action category	2025
European Electronic Systems	174 996 607.87
Collaboration activities (including expert teams)	19 000 000.00
Other service contracts[92]	4 132 392.13
External experts	0.00
TOTAL	**198 129 000.00**
MAWP-Financing Decision[93]	198 129 000.00

2. Highlights regarding the general collaborative actions[94] (excluding beneficiaries not registered in the Activity Reporting Tool (ART)[95])[96]

Figure 1: Overview of participants[97] per country in 2025 - Total number of participants in general collaborative actions: 6 003



[92] Including studies, communication, information support, programme management support and human competency building contracts (as per section 3.2 of the multiannual work programme C(2023) 725 final (MAWP).

[93] The applicable MAWP of the Customs programme covers the period 2023 - 2025. The budgetary figures have been split per year based on the data provided for adopting the related financing decisions.

[94] General collaboration actions exclude expert teams, which are managed by separate grants.

[95] Albania, Bosnia and Herzegovina, Georgia, Kosovo*, Moldova, Montenegro, and Ukraine do not provide participant data for general collaboration activities in ART.

[96] Data extracted on 26 February 2026. Figures in ART may slightly differ due to national updates in the register after this date.

[97] 'Participants' should be understood as the number of participations, meaning that one official who participates in five different events in the reporting year is counted as five.

Figure 2: Overview of activity types[98] and number of participants[99] per activity type in 2025

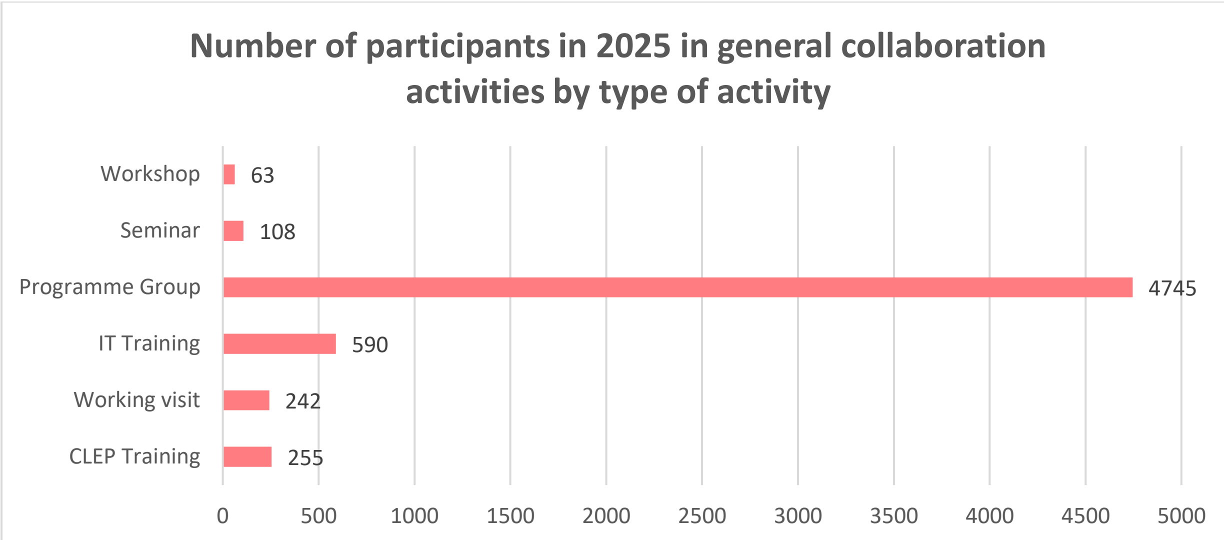
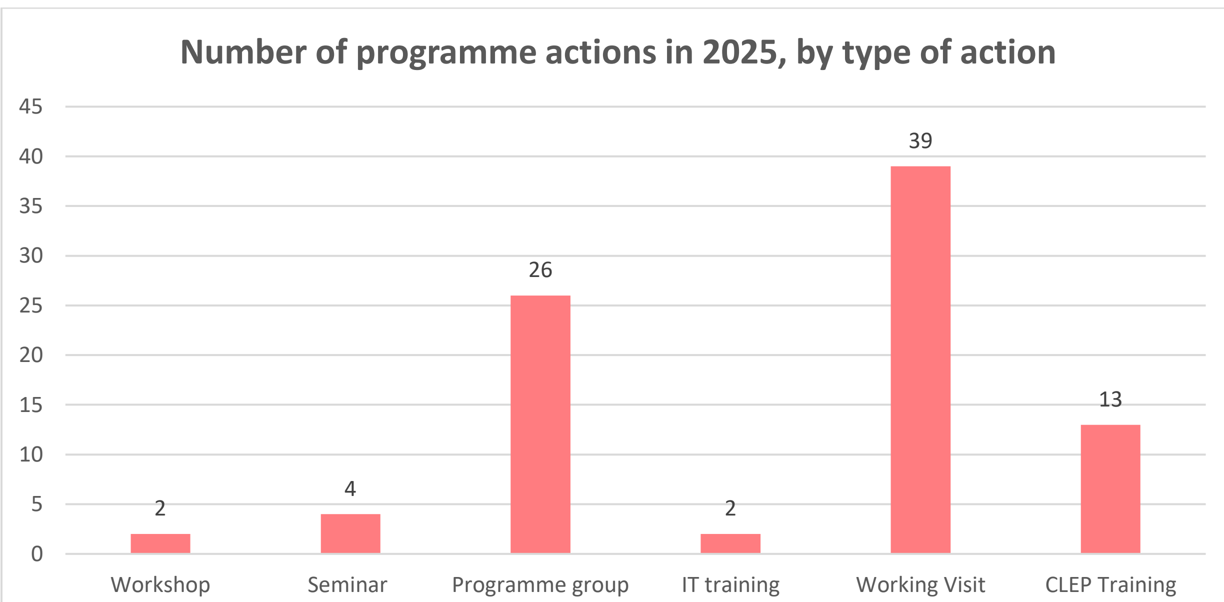
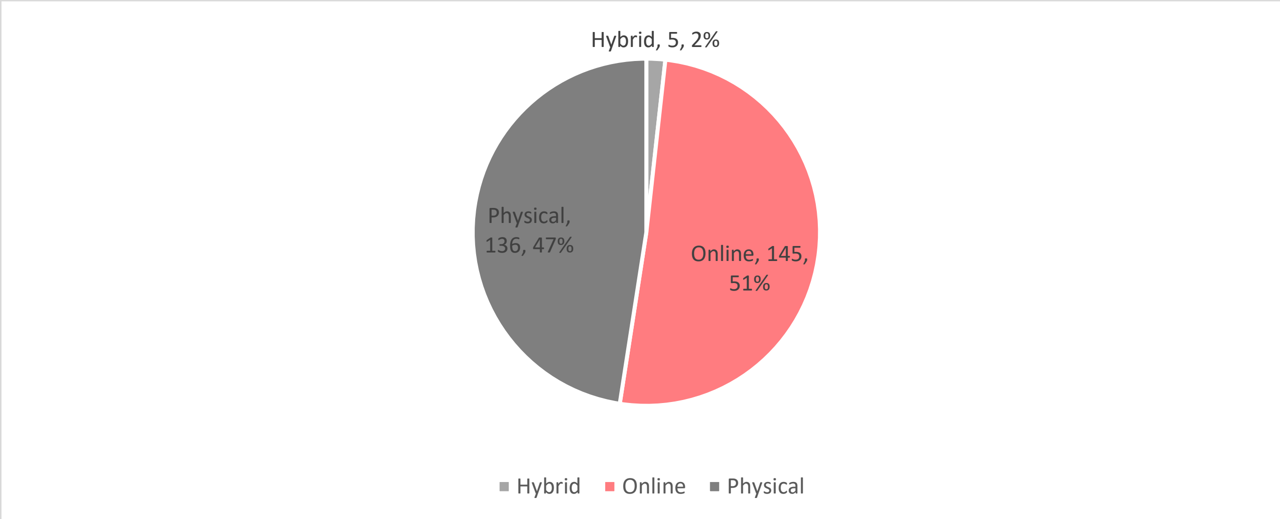


Figure 3: Number of general collaborative actions[100] active in 2025 - The number of collaborative activities having at least one meeting in 2025 is 86[101].



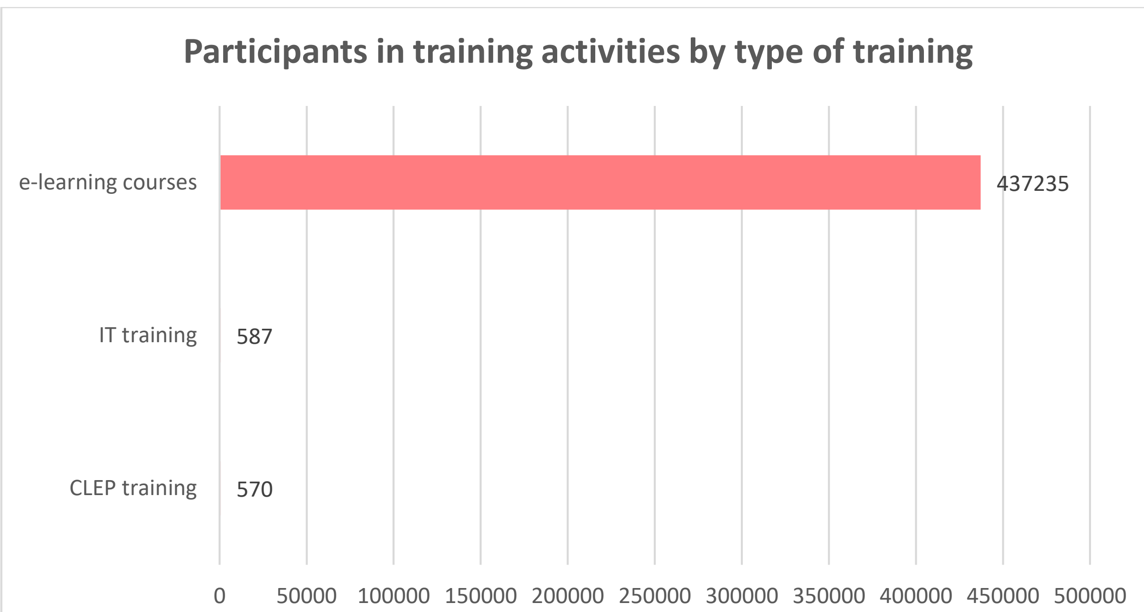
[98] Working visit includes host-initiated working visit.
[99] Ibidem fn. 95.
[100] To be noted that collaborative actions can be one-off (e.g. seminars, workshops) or project based such as programme groups (26). In terms of specific events, for the 26 programme groups, 172 meetings were organized in 2025 (with 4745 participants), while for the 39 working visits, 49 events took place (involving 242 participants).
[101] Includes host-initiated working visit and test.

Figure 4: Overview of meetings held in 2025 in general collaboration activities, by format - The total number of meetings held in 2025 is 286.



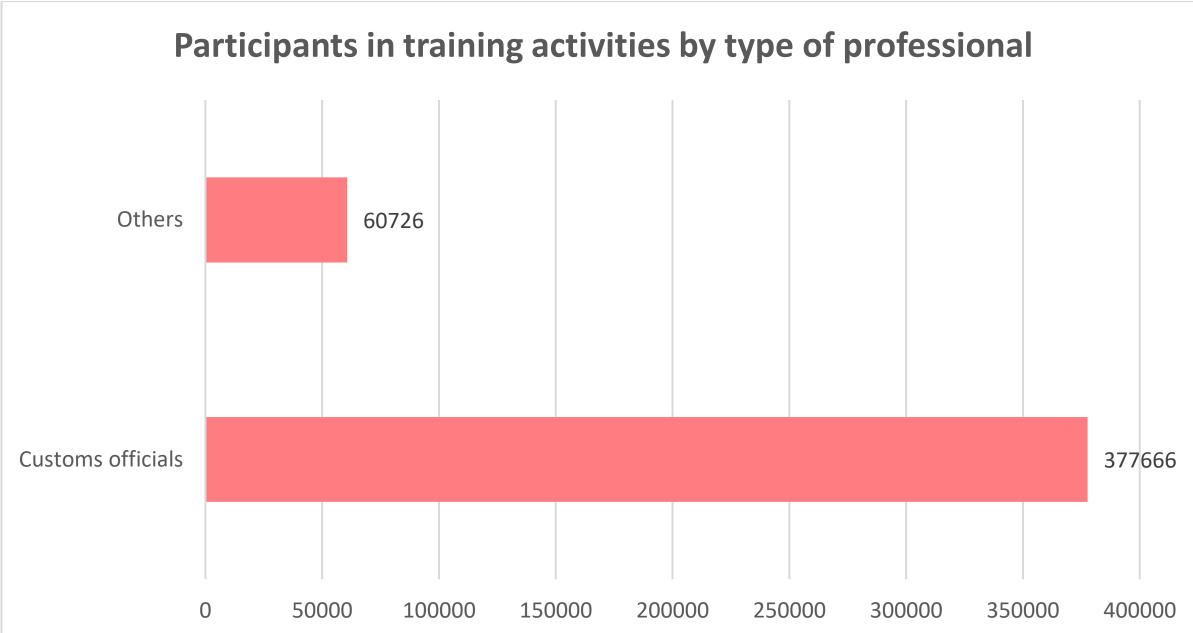
3. Training activities - highlights[102]

Figure 5: Overview of customs professionals trained by type of training - The number of customs officials and other customs professionals trained in 2025 is 438 392.



[102] Data extracted from the Customs & Tax EU Learning Portal on ART on 22 January 2026. The figures extracted from the EU central training portal includes the number of officials completing a course directly in the EU central training portal and the number of officials, as declared in the system by national administrations, to whom the downloaded courses are made available via the national distribution systems (e.g., national intranets, portals of the national training institutes, etc.).

Figure 6: Overview of customs professionals trained by type of professional



4. IT systems - highlights

Figure 7: Overview of the completion rate of the Union Customs Code digital implementation in terms of activities supported and financed by the Programme in 2025, compared to expected annual milestones, and the target of 100% set for 2025.

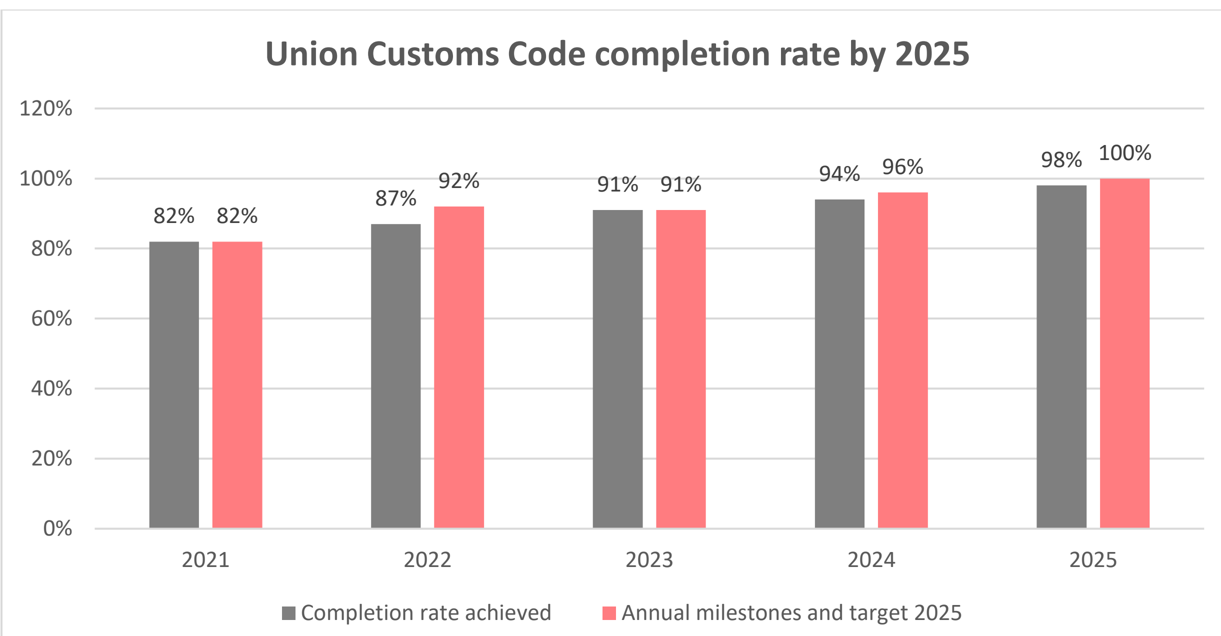
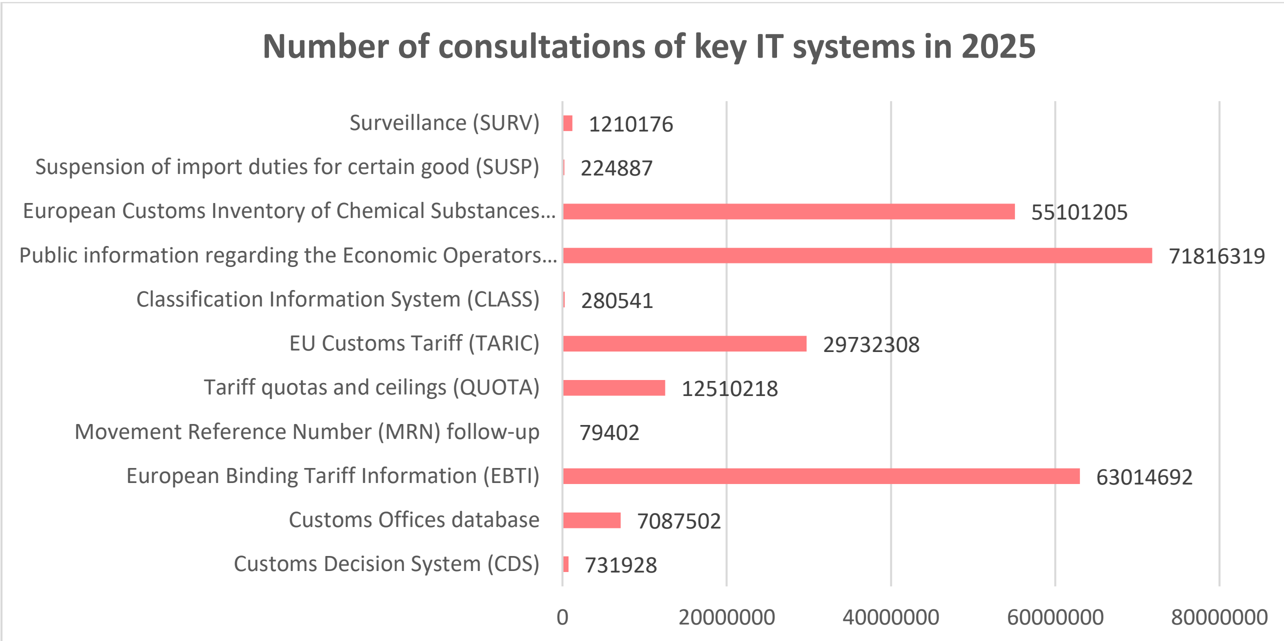
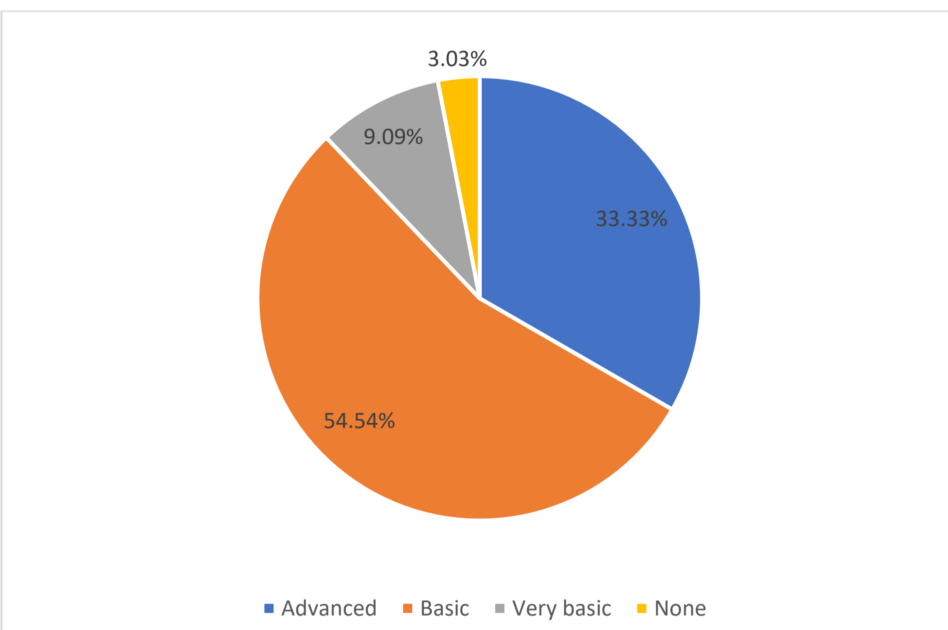


Figure 8: Overview of number of consultations carried out in 2025 in the different common components of the European Electronic Systems - The total number of consultations carried out in 2025 is 241 789 178 (241.8 million).



5. Awareness of the Programme in national administrations

Figure 9: Overview of degree of awareness of the Programme in national administrations participating in the Programme as reported in the 2025 survey by degree of awareness - The average level of awareness reported in the national administrations in 2025 was 72.33%.



Annex 3: Expert teams

Table 2: Expert teams financed by the Customs programme grants (MFF 2021-2027)

Expert team	Objective	Duration	Beneficiaries	Main outputs and latest developments
CLET3 Expert team for pooling and sharing specific analytical expertise of customs laboratories at European Union - phase 3	The third iteration of the **Customs Laboratories Expert Team** pools experts and equipment in a network of EU customs laboratories to analyse samples, to share results of analysis at EU level, to establish a common/harmonised operational approach for analysis and to test and promote new equipment and working methods. In practical terms, the experts analyse samples from another administration which cannot be processed in the requesting country in the absence of the necessary equipment or the expertise. The experts perform small laboratory studies and developments of new analytical methods, and exchange information (requests, approvals, analytical reports) with the support of a "laboratory information management system" (LETIS). Since 1 December 2024, the expert team organises, implements and carries out collaborative studies and proficiency tests for the Customs Laboratories European Network (CLEN).	60 months Until November 2026	Italy, Belgium, Cyprus, Czechia, Spain, Finland, Hungary, Netherlands, Greece, France[103]	**Main outputs:** In total, 430 requests for analysing samples were submitted. Four proficiency tests were finalised, and one proficiency test initiated in December 2024 is ongoing. In addition, eight new proficiency tests were launched. **Latest developments:** A new version of the platform, LETIS (the laboratory information management system), was released.

[103] The expert team is usually composed by a group of Member States, represented by a pool of selected experts with specific expertise and equipment available. The same expertise or the same equipment can be proposed by several Member States in order to provide more comprehensive knowledge and backup equipment (business continuity). However, all Member States, candidate countries and potential candidates can request analysis to the expert team, even the ones not participating in the expert team.

ETCIT3 Expert team on new approaches to develop and operate customs IT system – phase 3	The third iteration of the **Expert Team on Customs IT** supports participating countries in identifying new approaches for IT collaboration and elaborating a methodology for future collaboration projects by facilitating and promoting ideas and supporting projects and services with collaboration methods for joint development, maintenance, operation and procurement.	42 months Until September 2025	Malta, Belgium, Cyprus, Czechia, Germany, Denmark, Estonia, France, Italy, Netherlands, Lithuania, Luxembourg, Ireland, Portugal, Sweden	**Main outputs:** ETCIT3 investigates best practices regarding future development and operation of Customs IT Systems for collaboration tools, cost reduction and increased efficiency. Overall, the activities performed by ETCIT III have been successfully implemented, with significant progress made in various key areas. During the 42-month reporting period, the Expert Team held seventeen physical meetings and forming three distinct groups: CIO Network, Architecture, and Application Platform. Collaboration with the European Commission led to the creation of vision documents and proposals, notably around the "Architecture vision for implementing microservices" discussed at the CIO meeting in January 2025, presenting synergies in costs, resources, and time. Several deliverables were published, including Pilot Project documentation and Functional and Technical Specification documents, which helped clearly define the project scope and technical standards. WP4 successfully accomplished tasks related to these documents. Additionally, good progress was made in drafting a Cross Border Joint Procurement document, aligning with EU legal requirements, and advocating for structured IT collaboration models. ETCIT III has contributed valuable insights and groundwork necessary for advancing Customs IT systems, setting the stage for future phases and collaboration initiatives.

				Latest developments: The expert team ended in September 2025. As part of a broader streamlining exercise, considering priorities and budget limitations a decision was taken to not launch a next iteration of the expert team. It was proposed to transform it in a project group.
EUCAB EU Customs Alliance for Borders expert team	The **EU Customs Alliance for Borders Expert Team** is expected to focus on addressing the challenges the customs union is facing, to support the correct implementation of the customs legislation and to support the work of the customs authorities by contributing to more efficient and harmonised customs controls. It would do so by strengthening and improving the collaboration between customs authorities with a clear short-term focus on specific results and tangible achievements based on a set of pre-agreed actions. It is essential that the expert team's activities are oriented towards the short-term delivery on key EU policy priorities, such as the fight against drugs trafficking and challenges linked to e-commerce. The continuation of the successful collaboration activities on the land borders stemming from CELBET is also very important. Finally, the Expert Team should in particular support the EU Customs Reform proposal orientations.	23 months Until December 2026	All 27 Member States	**Main outputs:** Guidelines, synchronised and coordinated operational actions, training material and course documentation, etc. **Latest developments:** During its first months of activity, EUCAB focused on in-depth actions to ensure the overall cohesion of the project and the teams. By creating 15 networks of specialists in the core of customs activities, the expert team helped to increase the capacity of Member States customs to act as one. EUCAB has submitted one third of its deliverables (+ 50) on training, equipment, diagnosis of border crossing points and proposed additional reports on specific topics (Maritime Risk Management, ecommerce, resilience). Moreover, the first joint actions were successfully carried out, building on the experience of CELBET. However, the level of absorption of committed resources remained below the expectations compared to the agreed implementation period.

Table 3: Expert teams financed by ongoing Customs 2020 Programme grants (MFF 2014-2020)

Expert team	Objective	Duration	Beneficiaries	Main outputs and latest developments
BTI2 Expert team pooling expertise to resolve complex cases of divergent tariff classification – phase 2	The second iteration of the **Binding Tariff Information expert team** pools the best expertise available in the Member States and aims to gain time in solving issues. Bringing proposals for solutions in which the necessary investments in time and EU expertise have been included, in view of their adoption by the Customs Code Committee (CCC), is the desired outcome. Structured collaboration and the exchange of specific knowledge between experts of the domain should allow proposing to the CCC viable solutions to complex classification cases. This should allow the resolution of such cases to be adopted within a reasonable timeframe. The expert team contributes to the objectives of the Customs programme regarding customs tariff and classification.	85 months Until November 2026	Spain, Belgium, Czechia, Denmark, Netherlands, Slovakia, Greece, Ireland, Poland, Slovenia.	**Main outputs**: Reasoned expert opinions which are submitted to the CCC, reduction in the number of cases of divergent classification, and in the number of Binding Tariff Information (BTI) that take a long time to issue for various reasons. Systematic increase and capacity building on specific knowledge and knowledge sharing in a form of EU-wide strategy by making the expert opinions available for all. **Latest developments:** The duration of this expert team, foreseen for a period of 61 months, has been extended to 85 months.
CELBET 3 Customs Eastern and South-Eastern Land Border Expert Team – phase 3	The aim of the third iteration of the **Customs Eastern and South-Eastern Land Border Expert Team** is to enable high quality customs control at the EU Eastern and South-Eastern land border through co-operation and networks. It involves real operational co-ordination, deeper sharing of information and pooling of human resources and thus contributing to the implementation of common customs legislation and policy.	60 months Until May 2025	Estonia, Finland, Latvia, Lithuania, Poland, Slovakia, Hungary, Croatia, Romania, Bulgaria, Greece.	**Main outputs:** 38 BCP evaluations and guidance. Shared risk information. Joint customs controls. Best practices, guidance and shared information regarding customs control equipment. Training material and training sessions. Support to Ukraine. **Latest developments:** The grant agreement ended on 31 May 2025. CELBET 3 aimed to enable high-quality customs controls at the EU Eastern and South-Eastern land borders through co-

				operation and networks. The expert team was a successful project in terms of reaching its objectives and in particular when it comes to the operational cooperation of 11 Member States to achieve the overall aim of ‘customs acting as one’. All project activities, organised in work packages, contributed to this goal. The project team worked efficiently to develop practical customs control methodologies and to identify good practices for harmonisation of customs controls along the EU land border. CELBET played a key role in preparing the implementation plan for the EUCAB Expert Team, marking a clear continuation of CELBET’s activities beyond the conclusion of the project and paving the way to its successor EUCAB including all Member States.

Annex 4: Customs programme performance indicators[104]

Table 4: Output indicators (OP)

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.1. Sub-indicator 1: Number of IT projects in initiating phase	N.A.	3	Completed/approved: EU CSW-CERTEX Release 6, CN2, EU CSW-CERTEX - Release 7 On-hold: COPIS+
OP 1.1. Sub-indicator 2: Number of IT projects in executing phase	N.A.	16	Ongoing: AEO-MRA projects, NCTS Phase 6, CCI – Phase 1, CCI – Phase 2, UCC, INF S2S and improvements, EU CSW-CERTEX Release 6, EU CSW-CERTEX Release 7, CN2. Completed: NCTS P5, CRMS2 Release 2, EU CSW-CERTEX R5.1 projects, AES, Import of Cultural Goods, ICS2 Release 3 step 2, ICS2 Release 3 step 3, UCC PoUS Phase 2
OP 1.1. Sub-indicator 3: Proportion of IT projects whose actual cost is as planned	N.A.	100%	On track
OP 1.1. Sub-indicator 4: Proportion of IT projects with 'green' status in line with the requirements provided for in the Multi-Annual Strategic Plan for Customs (MASP-C)	N.A.	100%	According to the latest MASP-C quarterly dashboard prepared for the ECCG of November 2025, all projects were in green status except EU CITES Phase 2. EU CITES Phase 2 was postponed and reorganised into two sub-phases where Phase 2.1 became part of Release 7 and the change has been approved. So, all projects are in Green status.

[104] Indicators OP 2.1. Sub-indicator 4, OP 3. Sub-indicator 1, RES 1. Sub-indicator 1, RES 1. Sub-indicator 2, RES 2.2. Sub-indicator 1, RES 2.2. Sub-indicator 5, RES 2.2. Sub-indicator 6, RES 3.2. Sub-indicator 1, RES 3.2. Sub-indicator 2, RES 4. Sub-indicator 1 and RES 4. Sub-indicator 2 are based on input provided by the national customs administrations of Member States (except for Denmark and Hungary), and those of Serbia and Kosovo* associated to the Customs programme." Other associated countries (Albania, Bosnia and Herzegovina, Georgia, Moldova, Montenegro, Türkiye and Ukraine) did not provide input.

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.2. Sub-indicator 1: Number of IT projects released to production as required under EU law	N.A.	5	As per Commission Implementing Decision (EU) 2023/2879, 5 IT projects (NCTS-P6 start on 01.03.2025, PoUS Phase 2 on 15.08.2025, CCI Phase 2 on 02.06.2025, ICS 2 release 3 step 2 on 01.04.2025, and step 3 on 01.09.2025) released to production as required under EU law.
OP 1.2. Sub-indicator 2: Proportion of the common components of the EES delivered according to the MASP-C timeline	Results to be disaggregated by: • new common components of EES • upgrades to existing common components of EES.	• New common components of EES: N/A • Upgrades to existing common components of EES: 100%	New components: None Upgrades to existing components: NCTS-P6 start on 01.03.2025, PoUS Phase 2 on 15.08.2025, CCI Phase 2 on 02.06.2025, ICS 2 release 3 step 2 on 01.04.2025, and step 3 on 01.09.2025
OP 1.2. Sub-indicator 3: Number of revisions made to the timelines for delivery of the common components of the EES	Results to be disaggregated by: • new common (components of) EES • upgrades to existing common (components of) EES	• New common – 0 • Upgrades – 3	CN2 and UCC INF S2S and improvements are 2 projects added to the MASP-C. EU CITES Phase 2 was postponed and reorganised into two sub-phases.
OP 1.2. Customs - Sub-indicator 4: UCC Completion rate	Results to be disaggregated by: • new common (components of) EES • significant upgrades to existing common (components of) EES	Average: 97.63% • New common (components of) EES: 98.69% • Significant upgrades to existing common (components of) EES: 96.78%	This indicator is based on the revised UCC work programme of 2023 and reflective of progress achieved for common components developed by DG TAXUD and effort required to support national administrations for the testing, deployment and conformance requirements. From the 17 UCC projects, 12 Projects (UCC AES, PoUS, ICS2, REX, BTI, CDS, UUM&DS,

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
			AEO/Direct Trader Access, EORI2, SURV3, UCC INF, and GUM) are in operation. UCC NCTS P5 is deployed. But, NCTS P6 and CCI P1/P2 are in deployment phase with MSs with delays. These delays in transition resulted in lower-than-expected UCC completion rate of 97.63% at the end of 2025. 3 UCC projects are exclusive national projects (UCC Notification of Arrival, Presentation Notification and Temporary Storage, UCC Special Procedures and UCC National Import Systems upgrade).
OP 1.3. Sub-indicator 1: Availability of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: • CCN • CCN2	Average: 99.94% • CCN: 99.98% • CCN2: 99.91%	Values are above than the target set for 2025 (set at 99.8%). The availability of the CCN/CCN2 remained high without service disruptions, at 99.98% and 99.91% respectively. Furthermore, in 2025, the CCN availability was challenged by but successfully coped with the significantly increased data volume in 2025 due to UCC-related system deployment including Import Control System (ICS2), Central Electronic System of Payment Information (CESOP) and e-commerce data in Surveillance mainly.

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.3. Sub-indicator 2: Capacity of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: • CCN • CCN2	Total Volume: 275.33 TB • CCN volume: 239.6 TB • CCN2 total volume: 35.73 TB • CCN number of messages: 17.898 billion • CCN2 total number of messages: 1.185 billion	
OP 1.3. Sub-indicator 3: Availability of the European Electronic Systems	By Customs systems critical for the functioning of the internal market: -Central/Common System/Services/Reference Data 2 (CS/RD2) -Economic Operator Systems (EOS) – Economic Operator Identification and Registration (EORI), - Registered Exporters (REX) -Central Customs Decisions System (CDS) - Customer Reference Services (CRS) -The Integrated tariff of the European Union (TARIC) -New Computerised Transit System (NCTS) -Automated Export System (AES/ECS) -Import Control System (ICS2) -System allowing the direct communication between Member States concerning tariff quotas (Quota)	Average availability: 99,57% By system: • Central/Common System/Services/Reference Data 2 (CS/RD2): 99.66% • Economic Operator Systems (EOS): Economic Operator Identification and Registration (EORI): 99.25% • Registered Exporters (REX): 99.89% • Central Customs Decisions System (CDS): 99.67% • Customer Reference Services (CRS): ○ CRS3: 98.37% ○ CRS4: 99.45% • The Integrated tariff of the European Union (TARIC) -TARIC Transmission: 100% ○ TARIC3: 99.57% • New Computerised Transit System (NCTS): 99.65 % • Automated Export System (AES/ECS): 99.77%	ICS2 CR-STI availability was impacted by April crisis triggered by a wrong configuration of EU-SIGN connector after deployment June crisis triggered by KAFKA connectors who induced an increased usage on ICS2 CR_STI databases and November crisis triggered by a Oracle bug that impacted ICS2 CR_STI 3.1.1.1 release. CRS3 availability was impacted by June crisis triggered by a read-write error on primary database that induced desynchronization between active and stand-by instances. To mitigate the risk of data loss application had to be stopped until the missing block is resolved and database synchronization restarted.

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	-UCC Standardised Exchange of Information (INF) for Special Procedures -European Binding Tariff Information (EBTI) -Uniform User Management and Digital Signatures system (UUM&DS) -UCC Centralised Clearance of Import (CCI) -UCC Proof of Union Status (PoUS) -Single Window Certificates for Export (CERTEX)	• Import Control System (ICS2): ○ ICS2 CR_STI: 98.57% ○ ICS2 MON: 99.86% • System allowing the direct communication between Member States concerning tariff quotas (Quota): 99.52% • UCC Standardised Exchange of Information (INF) Special Procedures: ○ INF-SP: 99.86% ○ INF-STP: 99.61% • European Binding Tariff Information (EBTI): 99.57% • Uniform User Management and Digital Signatures system (UUM&DS): 99.76% • UCC Centralised Clearance of Import (CCI): 99.93% • UCC Proof of Union Status (PoUS): 99.71% • Single Window Certificates for Export (CERTEX): 99.71%	
OP 1.4. Sub-indicator 1: Proportion of 'incident' tickets resolved on time	The solving time depends on the incident type and the category (gold/bronze/silver/best effort)	96.87%	The value for 2025 is below the target of 98%.
OP 1.4. Sub-indicator 2: User satisfaction with the support services provided	N.A.	4.10	The value for 2025 is above the target of 4 out of 5 in terms of satisfaction level (between somewhat satisfied and very satisfied with the services).

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 2.1. Sub-indicator 1: Number of collaborative actions organised	Results to be disaggregated by area (an action can contribute to several areas): Union law and policy application and implementation; - Best practices and guidelines; - Innovation; - Other	Total: 86 By area of action (an action can contribute to several areas): • Union law and policy application and implementation: 16 • Best Practices and guidelines: 51 • Customs cooperation: 47 • Human competency building: 9 • Innovation: 2 • IT capacity building: 7 • Programme management: 5	An action can contribute to several areas so the overall total of disaggregated values may be above the total number of actions for the reporting period.
OP 2.1. Sub-indicator 2: Number of face-to-face and virtual meetings[105]	Results to be disaggregated by: Area (Union law and policy application and implementation/Best practices and guidelines / innovation / other) Face-to-face/virtual meetings Number of participants (relevant ranges will need to be established)	Total number of events: 286 (status: operational) meetings in the Activity Reporting Tool for the general collaborations action grant By area: • Union law: 96 • Best practices, innovation and other: 190 By type of meeting: • Hybrid: 5 • Physical: 136 • Online: 145 Number of participants: Total 6003 - Identified as male: 3285 - Identified as female: 2718	

[105] The numbers reported exclude the number of meetings held in expert teams supported by the Programme, as the Activity Reporting Tool does not register this data.

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 2.1. Sub-indicator 3: Number of working practices, guidelines or recommendations issued following actions organised under the programmes	Disaggregated by: • Recommendations in connection with the application and implementation of Union law and policy relating to customs. • Recommendations in connection with other areas.	1723	Each practice included in a given guideline document produced or exchanged during an activity has been accounted for as an individual recommendation (rather than only counting the number of documents produced in which these recommendations are included). Orally exchanged best practices/recommendations were also counted in the total. Increased dissemination and support are crucial for encouraging the use of outputs and influencing standard practices.
OP 2.1. Sub-indicator 4: Quality of the collaborative actions	N.A.	83.88%	The value for 2025 is above the target of 70%. The main reasons for satisfaction reported by participants in the survey were the relevance of the activity to their work, that the collaborative actions met their expectations, and the clarity of the objectives of the activities. Respondents also valued the good preparation and organisation of the events and the results achieved.
OP 2.2. Sub-indicator 1: Number of learning modules used	Disaggregated by language.	Total: 857 By language: • English versions: 128 • National languages: 729	The value continues to be above the target. The considerable increase from 2024 to 2025 is the result of having reached a normal rhythm of delivery with contractor.

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 2.2. Sub-indicator 2: Number professionals trained	Type of training (formal training): • IT training workshops • E-learning • Common learning events programme (CLEP) Type of professionals: • Customs officials • Economic operators	Total: 438 392 By type of training: • CLEP: 570 • IT training: 587 • eLearning courses: 437 235 By type of professionals: • customs officials trained = 376 509 (portal) + 570 (CLEP) + 587 (IT) = 377 666 • economic operators and other third parties trained (eLearning) = 60 726	The target is to have 186 140 customs officials trained throughout the Programme cycle (2021-2027). It should be highlighted that the values for 2025 are above the expected figures to reach this target. The number of customs officials trained through CLEP has increased considerably, resulting from a robust CLEP programme in the customs area. The data includes the number of professionals that followed the courses in the EU portal, together with the number of customs officials who participated in CLEP activities (Common Learning Event Programme) and digital training sessions supported by the Programme, as recorded in the Activity Reporting Tool. The number has to be understood not as unique officials / professionals trained, but as number of officials and other professionals trained in different courses. These figures depend heavily on estimates provided by the end user at the time of download regarding the potential

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
			number of officials using the courses. For e.g. some administrations estimate fewer officials who will use individual training courses, others estimate higher numbers.
OP 2.2. Sub-indicator 3: Quality of e-learning courses		Average: 84.3% By specific aspects: • Content: 85.1% • Methodology: 83.6% • Technology: 84.2%	The value continues to be above the target and shows for 2025 a considerable increase in all the components of this index. In particular, the good result for content can be explained by the development in 2025 of new courses in the areas of NCTS, CRMS2 or CCEI.
OP 3. Sub-indicator 1: Degree of awareness of the Programme	Results to be disaggregated by: Level of awareness (not aware, very basic, basic, advanced)	Average degree of awareness among beneficiary administrations: 72.33% By level of awareness: • Advanced: 33.33% • Basic: 54.54% • Very basic: 9.09% • None: 3.03%	The objective to reach 60% of degree of awareness by 2027 is achieved and well above the target. The awareness of the Customs programme across different administrations varies significantly. North European Countries exhibit advanced levels of awareness, as their participation numbers are

Indicator	Level of disaggregation	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
			among the highest, indicating a strong engagement and familiarity with the Programme goals and activities. Candidate countries and potential candidates may have access to a smaller range of activities, partially affecting the overall level of awareness. Increased awareness seems linked to periodic training sessions, intranet availability of Programme information, and regular participation in Programme activities.

Table 5: Result indicators (RES)

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
RES 1. Sub-indicator 1: Percentage of national officials reporting that their authorities made use of a working practice, guideline or recommendation developed with the support of the Programme	N.A.	85%	The objective to reach 75% of use of a working practice, guideline or recommendation developed with the support of the Programme is achieved and above the target. Main reasons for the above-mentioned use: to increase the knowledge in the field and sharing best practices within their administration and to improve working practices and operational/administrative procedures. The output illustrates the Programme's influential role in shaping customs practices across participating administrations.
RES 1. Sub-indicator 2: Contribution of new common (components of the) European Electronic Systems to facilitating coherent implementation of Union law and policy	N.A.	70.45%	The data indicates that the systems are essential or significantly contributing to the coherent implementation of Union law and policy for the majority of administrations. This positive outcome demonstrates the Programme's instrumental role in aligning national operations with EU legislative frameworks and policy directives. With essential contributions recognised by numerous respondents, reflecting the systems' widespread integration and utilisation, the Programme evidently achieves its intended objectives by facilitating streamlined and harmonised legal adherence across member states. However, the presence of mixed contributions from some administrations suggests a need for addressing disparities in system effectiveness, potentially through tailored support or enhanced system engagement strategies to foster even greater alignment and inclusivity.
RES 2.1. Sub-indicator 1: Number of consultations carried out in the different common components of the European Electronic Systems	Results to be disaggregated by new/existing common components of the European Electronic Systems. Results to be disaggregated by the following customs systems:	Total: 241 789 178 By system: • Customs Decisions System (CDS): 731.928 • Customs Offices	The target is to reach 1.2 billion consultations throughout the Programme cycle (2021-2027). Therefore, 2025 values are on track to reach this target. At the same time, with the increasing use of the digital customs environment, we may expect further increase over the upcoming years, and in particular after the full implementation of the UCC systems.

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	• Customs Decisions System (CDS) • Customs Offices database • European Binding Tariff Information (EBTI) • Movement Reference Number (MRN) follow-up • Tariff quotas and ceilings (QUOTA) • EU Customs Tariff (TARIC) • Classification Information System (CLASS) • Public information regarding the Economic Operators (DDS2-EO) • European Customs Inventory of Chemical Substances (ECICS2) • Suspension of import duties for certain good (SUSP)	database: 7.087.502 • European Binding Tariff Information (EBTI): 63.014.692 • Movement Reference Number (MRN) follow-up: 79.402 • Tariff quotas and ceilings (QUOTA):12. 510.218 • EU Customs Tariff (TARIC): 29.732.308 • Classification Information System (CLASS): 280.541	

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	• Surveillance (SURV)	• Public information regarding the Economic Operators (DDS2-EO): 71.816.319 • European Customs Inventory of Chemical Substances (ECICS2): 55.101.205 • Suspension of import duties for certain good (SUSP): 224.887 • Surveillance (SURV): 1.210.176	
RES 2.1. Sub-indicator 2: Number of system-to-system messages exchanged	Results to be disaggregated by new/existing common components of the European Electronic Systems. By Customs systems:	Total: 9 430 675 886 • ECS: total messages, 70 067 475 • ICS: Total Number of	The target is 20 billion messages throughout the whole Programme cycle, so these values are well on track (e.g., divided by year, the total should be translated into approximately 2.8 billion messages each year).

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	• Export Control System (ECS) • Import Control System (ICS) • New Computerised Transit System (NCTS) • Surveillance (SURV-Recapp) • Import Control System (ICS2)	ENS, 9 321 908 • NCTS: total messages, 85 485 460 • Surveillance: total SDRs, 6 660 471 025 • ICS2: 2 605 330 018	
RES 2.2. Sub-indicator 1: Contribution of new common components of the EES to facilitation of operational cooperation between national authorities	N.A.	68.18%	The majority of responses indicate a significant contribution, signifying that the EES plays a substantial role in facilitating effective and cohesive operations among national authorities. Despite this positive impact, the Programme did not meet its target of 75% effectiveness in this area.
RES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active	N.A.	167	This figure is the sum of 120 groups exclusively for customs and 47 groups covering both customs and taxation. For an online collaboration group to be considered as active, it should have a minimum of two active users or interactions should have taken place. Around a 25% decrease compared to 2024 (the reasons may vary: some groups concluded their activities; others were ad hoc meetings or activities associated with workshops, seminars, subgroups, or test applications with a limited time scope. Groups were considered inactive in 2025 or when their last activity took place before 2025)
RES 2.2. Sub-indicator 3: Number of active users on the online collaboration platform	Results to be disaggregated by: • Customs officials • Commission officials	Total: 2 290 Number of active users per category:	The figure is stable.

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	• International organisation representatives • External contractors • Economic operators • Other	• Customs officials: 998 • Commission officials: 287 • External contractors: 130 • Other: 875 Number of active users per beneficiary, figures including users from the Customs and the Fiscalis programmes: Albania: 8, Austria: 60, Belgium: 114, Bosnia & Herzegovina: 6, Bulgaria: 39, Croatia: 45, Cyprus: 29, Czechia: 71, Denmark: 78, Estonia: 35, Finland: 110, France: 98,	

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		Georgia: 19, Germany: 116, Greece: 81, Hungary: 55, Ireland: 97, Italy: 85, Kosovo*: 8, Latvia: 53, Lithuania: 66, Luxembourg: 45, Malta: 46, Moldova: 22, Montenegro: 12, Netherlands: 59, North Macedonia: 12, Poland: 50, Portugal: 72, Romania: 69, Serbia: 11, Slovakia: 58, Slovenia: 50, Spain: 87, Sweden: 97, Türkiye: 7, Ukraine: 25, EU (DG TAXUD): 287 The beneficiary is based on the organisation to	

Indicator	**Level of disaggregation of data to be collected**	**Data**	**Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)**
		which the user belongs to, active users not belonging to any organisation	
RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform	N.A.	6 323	Stable
RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform	N.A.	69.3%	With 69.29% satisfaction, there's a strong inclination toward positive evaluations of the PICS programme, although the target of 75% from 2025 is not achieved. Efforts to engage and inform the "do not know" respondents which count 30% could enhance satisfaction levels.
RES 2.2. Sub-indicator 6: Degree of networking generated	• Percentage of agreement with the statement "the Programme generated networking opportunities" for colleagues in the national administrations of respondents (from "not at all agree"/0% to "fully agree" /100%) • Percentage of respondents reporting "occasion", "frequent" or "very frequent" contacts	79% NA	A significant number of participants have expressed strong agreement that the Programme has successfully facilitated contacts and exchanges with colleagues from other administrations, despite some challenges with the online format. The most positive aspects highlighted include the efficient use of time, the exchange of practices and experiences, especially with international colleagues, and the supportive environment created for discussion. Participants found the diverse perspectives and engagement with experts particularly enriching, contributing to meaningful discussions and practical cooperation. However, there is a clear preference for increasing physical meetings over online formats, as in-person events are seen to more effectively facilitate networking, enable dynamic discussions, and build trust and informal connections.

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
RES 3.1. Sub-indicator 1: Number of registered economic operators	Disaggregation by: • Economic Operators Systems – EORI • REX – Results to be disaggregated by country	Total: 673 978 By system: • EORI: 657 964 • REX: 16 014 REX Member States' registrations per country in 2025: AT 95 BE 240 BG 102 CY 22 CZ 161 DE 970 DK 36 EE 55 ES 2425 FI 128 FR 1598 GB 0 GR 266 HR 40 HU 15 IE 162 IT 2318 LT 82 LU 16 LV 51 MT 2 NL 624	

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		PL 829 PT 163 RO 62 SE 175 SI 48 SK 74 XI 6 Grand Total REX registration for EU countries: 10 765	
RES 3.1. Sub-indicator 2: Number of applications	• Central Customs Decisions System (CDS) • REX • EBTI specific trader portal • EAEO • PoUS • eAFA • INF	Total: 216 325 By system: • CDS: 14 666 • REX: 16 014 • EBTI-STP: 17 994 • EAEO: 492 • PoUS: 147 238 proofs • EAFA: 939 • INF: 18 982	
RES 3.2. Sub-indicator 2: Contribution of new common components of the EES to improving the operational performance of national authorities	N.A.	68.93%	The value for 2025 is slightly below the 70% target set, but shows an increasing trend, showing that the collaborative and training activities facilitated a more uniform/harmonised interpretation and implementation of EU law and policy in the field of customs.

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
RES 3.2. Sub-indicator 2: Contribution of collaborative and human competency actions’ outputs to improving national authorities’ operational performance	N.A.	68.93%	
RES 4. Sub-indicator 1: Contribution of new common components of the EES to innovation in the area of customs policy	N.A.	59.09%	
RES 4. Sub-indicator 2: Contribution of collaborative and human competency actions’ outputs to innovation in the area of customs policy	N.A.	62.87%	

Table 6: Impact indicators (IMP)

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
IMP 1. Sub-indicator 1: Amount of unpaid duties including customs duties, countervailing and antidumping duties on products and services related to fraud and irregularities detected to be recovered (customs)	N.A.	2024: EUR 489.5 million EU27	Data collected on 15 March 2025. Due to the nature of the indicator, the figures can only be provided with a year delay when the amounts are stabilised.
IMP 1. Sub-indicator 2: Cases of fraud and irregularities detected involving duties (customs)	N.A.	2024: 5 000 cases EU27	Data collected on 15 March 2025. Due to the nature of the indicator, the figures can only be provided with a year delay when the number of cases is stabilised (e.g., ongoing appeal and review procedures).
IMP 2. Sub-indicator 1: Seizures of goods and substances that present a threat to safety and security (customs)	Results to be disaggregated by: • Drugs • Cigarettes and tobacco • Weapons, explosives, ammunition • Counterfeit goods • Goods presenting risks for consumers in terms of sanitary, phytosanitary and veterinary technical standards • Illegal trade in ivory, protected animals, birds and plants (CITES).	• 486 tonnes of drugs • 3.5 billion pieces of cigarettes and tobacco • 4783 pieces of firearms • 947 thousand pieces of ammunition • 661 465 pieces of explosives • 19.7 million pieces of detained counterfeit goods (EU27 only) • 61 666 infringements – risk for consumers	Data collected on 15 March 2025. Due to the nature of the indicator, the figures can only be provided with a year delay. Cigarettes: Quantities are counted in number of pieces (1 piece = 1 cigarette). One cigar is counted as one cigarette; one cigarillo is counted as one cigarette. For other forms of tobacco, 1 piece = 1 g.

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		• 3 253 CITES Infringements based on 27 Member States + AL, KS, MK, RS, TR (except for counterfeit goods)	
IMP 3. Customs - Sub-indicator 1: Efficiency of customs and border management clearance, measures by: 1. Percentage of the total number of import declarations under standard procedures [1] electronically cleared within indicated timeframes. It measures the time it takes customs to process a standard import declaration lodged under standard procedures from the moment of acceptance as defined in Article 172 UCC to the release of the goods for the declared procedure as defined in Article 194 UCC. [1] Under the following customs procedures: release for free circulation and special procedures (inward processing, temporary admission and end-use) 2. Percentage of the total number of export declarations under standard procedures electronically cleared within indicated timeframes.	Disaggregation at Member State level is possible.	95% of import declarations in EU27 under normal procedures cleared within 1 hour. The average for AL, KS, MK, RS, TR is 33% (but with large disparities) Export: n.a. data quality issue in ECS data used for this indicator	For imports the performance remains at the same high level (95%) compared to the previous year. Data quality issues affect the TAXUD ECS data used for the export processing time. The average processing time cannot be calculated.
IMP 3 Customs - Sub-indicator 2: Contribution to moving to a paper-free Customs Union, measured as:	1. Per type of situation (all declarations, for control purposes, in other situations)	1. Number of administrations per type of situation: • Only if declaration is selected for control: 19	

Indicator	Level of disaggregation of data to be collected	Data	Data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
1. Number of national customs administrations requiring additional documents to accompany the electronically lodged import declaration, per type of situation. 2. Share of administrations requesting additional documents accepting documents in electronic format.	2. Per format of document (paper format only, paper and electronic format, by electronic means only)	• For all declarations, afterwards, but after release of goods: 1 • For all declarations, afterwards, but before release of goods: 2 • For all declarations, by initial submission of the declaration: 6 • Other situation: 3 2. Share of administrations per format of document: • Paper format and electronic data-processing techniques: 19 (59%) • Electronic data-processing techniques: 11 34%) • Paper format: 2 (6%) (based on 27 Member States + AL, KS, MK, RS, TR)	

Annex 5: European electronic systems for customs financed under the Customs programme in 2025[106]

	EES acronym	EES name
1.	AES	Automated Export System
2.	AEO MRA	Authorised Economic Operators - Mutual Recognition Agreement
3.	ARIS (Modeler Publisher)	Architecture of Integrated Information Systems
4.	ART2	Activity Reporting Tool 2
5.	CALISTO	Calisto
6.	CCN/CSI	Common Communications Network/Common Systems Interface
7.	CCN2	Common Communication Network 2
8.	CDS	Customs Decisions System
9.	CLASS	Classification Information System
10.	CN	Combined Nomenclature System
11.	COPIS	Counterfeiting and Piracy System
12.	CRS	Customer Reference Services
13.	CRMS	Customs Risk Management System
14.	CRMS2	Customs Risk Management System 2
15.	CS/MIS	Central Services/Management Information System
16.	CS/MIS2	Central Services/Management Information System 2
17.	CS/RD2	Central Services/Reference Data 2
18.	CSI Bridge	Communication System Interface - Bridge
19.	CTA	Conformance Testing Application
20.	CUP-MIS	Customs Union Performance – Management Information System
21.	DDS2-CM	Data Dissemination System 2 - Common Module
22.	DDS2-EBTI	Data Dissemination System 2 - European Binding Tariff Information
23.	DDS2-ECICS	Data Dissemination System 2 - European Customs Inventory
24.	DDS2-EOS	Data Dissemination System 2 - Economic Operators System
25.	DDS2-MRN	Data Dissemination System 2 - Movement Reference Number
26.	DDS2-RD	Data Dissemination System 2 - Reference Data

[106] In line with Regulation 2021/444, the Commission shall publish and regularly update, for information purposes, an indicative list of the European electronic systems financed under the Programme.

27.	DDS2-SEED	Data Dissemination System 2 - System for Exchange of Excise Data
28.	DDS2-Surveillance	Data Dissemination System 2 - Surveillance
29.	DDS2-Suspensions	Data Dissemination System 2 - Suspensions
30.	DDS2-TARIC	Data Dissemination System 2 -TARIC
31.	eAEO STP	Electronic Authorised Economic Operator - Specific Trader Portal
32.	EBTI3	European Binding Tariff Information
33.	EBTI-STP	European Binding Tariff Information - Specific Trader Portal
34.	ECICS2	European Customs Inventory of Chemical Substances
35.	ECS	Export Control System
36.	EOS	Economic Operator System
37.	EU CSW-CERTEX	EU Single Window - Certificates Exchange
38.	EU CSW-CVED	EU Single Window - Common Veterinary Entry Document
39.	EUCTP	EU Customs Trader Portal
40.	HTTP Bridge	Hyper Text Transfer Protocol Bridge
41.	ICG	Import of Cultural Goods
42.	ICS	Import Control System
43.	ICS2 CR	Import Control System Central Repository
44.	ICS2 STI and MON	Import Control System - Shared Trader Interface and Monitoring Tool
45.	ieCA	Information Exchange Conversion Application
46.	INF SP	UCC standardised exchange of information system for special procedures
47.	INF SP STP	UCC standardised exchange of information system for Special Procedures - Specific Trader Portal
48.	ITSM Portal	IT Service Management Portal
49.	NCTS	New Computerised Transit System
50.	NCTS P5	New Computerised Transit System Phase 5
51.	NCTS P6	New Computerised Transit System Phase 6
52.	PICS	Programme Information and Collaboration Space
53.	QUOTA2	System for Managing Tariff Quotas 2
54.	REX	Registered Exporters
55.	REX-STP	Registered Exporters - Specific Trader Portal
56.	SMS	Specimen Management System
57.	SPEED2	Single Portal for Entry or Exit of Data 2

58.	SSTA	Standard SPEED Test Application
59.	Surveillance3	Surveillance 3
60.	Surv-Recapp	Surveillance Reception Application
61.	Suspensions	Suspensions
62.	Synergia (SMT)	Service Management Tool
63.	TARIC3	Integrated Customs Tariff of the Community 3
64.	UCC CCI	Union Customs Code Centralised Clearance for Import
65.	UCC GUM	Union Customs Code Guarantee Management
66.	UM	User Management
67.	UUM&DS	Uniform User Management & Digital Signatures
68.	UCC PoUS	Union Customs Code Proof of Union Status
69.	UCC PoUS STP	Union Customs Code Proof of Union Status – Specific Trader Portal