



European
Commission

Management Plan 2020

DG TAXATION AND CUSTOMS UNION

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All Member States, especially in the recovery situation, must be able to rely on their **fair share of tax revenues** to implement the fiscal support needed to get through this crisis.

Paolo Gentiloni, Commissioner for Economy

INTRODUCTION

DG TAXUD will have a critical role in the months and years ahead in responding to the dual challenges of supporting a swift economic recovery and of contributing to the EU transition to a greener, digitalised, stronger and fairer economy and society.

The future Multiannual Financial Framework for 2021-2027 with the new Customs Control Equipment Instrument and the Customs and Fiscalis Programmes will provide, from 2021, the necessary means to deliver on the agreed political priorities and to address the fallout of the COVID-19 outbreak.

Fair and efficient taxation will be key, as the EU and the global community seek to recover from the COVID-19 pandemic. DG TAXUD will also work to ensure that the EU Customs Union operates efficiently and facilitates a smooth handling of legitimate trade, which is essential for EU prosperity. It will support customs authorities in safeguarding the EU's revenues and protecting the security and safety of EU businesses and citizens. In 2020, DG TAXUD will lay down both the cornerstones of its recovery response and address the requests expressed by President von der Leyen's political ambitions:

- A package of initiatives to ensure fair and simple taxation, supporting the recovery strategy;
- An agenda for action to take the Customs Union to the next level, equipping it with a stronger framework to better protect EU citizens and the Single Market;
- An action plan for business taxation for the 21st century, setting out the EU's corporate tax agenda for the years ahead. .

DG TAXUD's management plan defines the most important outputs it will deliver to realise the objectives set in its 2020-2024 strategic plan. It follows the structure of the strategic plan and reflects the priority actions identified in the Commission Work Programme for 2020.

PART 1. Delivering on the Commission's priorities: main outputs for the year

General Objective 1: European Green Deal

Specific Objective 1.1: Design EU wide tax policy actions that contribute to building the first carbon neutral continent by 2050

The **European Green deal** adopted by the Commission on 11 December 2019 aims to transform the EU into a modern, resource-efficient and competitive economy, without net emissions of greenhouse gases by 2050 and where economic growth



is decoupled from resource usage. Taxation is a vital policy instrument to steer behaviours towards the right objectives. In this context, it will support the transition towards a climate neutral economy while also bringing additional public revenues to support the recovery from the pandemic. The revision of the Energy Taxation Directive forms part of a group of policy reforms to deliver on this increased ambition for 2030.

The **evaluation** of the **Energy Tax Directive (ETD)**, published in September 2019, pointed out that the EU's energy taxation framework is significantly misaligned with other EU policies. Among others, the ETD currently does:

- not fulfil its potential in contributing to the reduction of greenhouse gas and air pollutant emissions;
- not contribute sufficiently to improvements in energy efficiency and in the sustainability of the energy mix;
- not provide sufficient incentives for investments in clean technologies in the relevant energy sectors which are expected to play a relevant role in enabling the energy transition

Therefore, in 2020, the Commission started preparations for the **revision of the Energy Taxation Directive**. The key problems to be solved are threefold:

- **Persistence of fossil fuel subsidies:** Highly divergent national rates are applied together with a wide range of tax exemptions and reductions, to safeguard the competitiveness of EU industries and economies and pursue other national policies. The wide range of exemptions and reductions are de facto forms of fossil fuel subsidies, and not in line with the objectives of the European Green Deal. These exemptions concern important sectors, such as aviation and maritime transport that

are currently fully exempt from energy taxation, while land transport bears an important burden of the energy taxation. All this increases the fragmentation of the Single Market and distorts the level playing field in the relevant sectors of the economy.

- **Lack of alignment** between the ETD and, among others, the EU Emission Trading System, the Renewables Directive and the Energy Efficiency Directive. The directive does not adequately promote greenhouse gas emission reductions, energy efficiency, or use of alternative fuels (hydrogen, synthetic fuels, e-fuels, advanced biofuels, electricity, etc.). The ETD does not provide sufficient incentives for investments in clean technologies. The treatment of the business sector varies considerably, in particular energy intensive business and manufacturing sectors.
- **Lack of relevance for the Single Market:** The ETD no longer achieves its primary objective in relation to the proper functioning of the Single Market, as the minimum tax rates have lost their effect. In the absence of an indexation mechanism, their real value has eroded over time. Also, they no longer have a converging effect on national rates, as the vast majority of Member States tax most energy products considerably above the ETD minima.

In 2020, DG TAXUD will also start to prepare an initiative for **a carbon border adjustment mechanism**. This will be focused on selected sectors, to reduce the risk of

carbon leakage when differences in the levels of climate ambition persist worldwide. Carbon leakage occurs when production is transferred from the EU to other countries with lower ambition for emission reduction, or when EU products are replaced by more carbon-intensive imports. If this risk materialises, there will be no reduction in global emissions, and this will frustrate the efforts of the EU and its industries to meet the global climate objectives of the Paris Agreement.



The **inception impact assessments** for both initiatives were published for consultation in March 2020 while the **public consultations** were launched in July 2020. The proposals should be ready by mid-2021. **Communications activities**, particularly focused on social media, will support every step of the legislative process.

In the context of the European Semester and monitoring of the Structural Reform Support measures, DG TAXUD will also watch that national tax measures take into account the European Green Deal objectives.

General Objective 3: An economy that works for the people

Taxation Policy

The Commission aims to lead the transition into a greener and more digital world that is compatible with the principles of our social market economy. **Fair, efficient and sustainable taxation** is central in delivering on those ambitions: EU tax policies have to ensure that everyone from individuals to corporations pays their fair share. At the same time, EU tax policies have to be designed so that businesses and citizens alike can fully reap the benefits of the Single Market, work and invest cross-border, innovate and create jobs. All of this, while creating the right incentives for sustainable and climate-friendly behaviour.

At the same time, the unprecedented COVID-19 crisis has deeply disrupted the economies in the EU and elsewhere. The EU, its institutions, Member States, businesses and citizens, are facing this immense crisis in fundamentally transformative times. Fair and efficient taxation will be even more important in the months and years ahead to support a swift economic recovery and ensure sufficient public revenues in the EU.

Specific objective 3.1: Develop tax policy actions for a stronger, fairer and more efficient Single Market

Looking forward, the EU needs a comprehensive agenda to deepen administrative cooperation in the EU and to improve the business environment in the Single Market through tax simplification. A deep reform of the corporate tax system to fit our modern and increasingly digitalised economy is more essential than ever, to support growth and generate revenues in a fair way. This will require realigning taxing rights with value creation and setting a minimum level of effective taxation of business profits. The global fight against tax evasion and avoidance also requires decisive action. To fully deliver on the EU's fair tax agenda, all existing policy levers will have to be activated.

The DG TAXUD initiatives in 2020 have a double focus:

- To recover from the COVID-19 crisis, and
- To contribute to a stronger economy, fit for the digital age, through fair, simple and sustainable taxation

In July 2020, DG TAXUD launched its **Action Plan for fair and simple taxation supporting the recovery strategy**.

This included initiatives aimed at simplifying the tax system to make compliance easier, as well as initiatives to tackle tax fraud and evasion. Early 2020 citizens were invited to comment on the **roadmap** for this action plan. Legislative proposals that will be derived from the action plan in the coming years

may be accompanied by an **impact assessment**. The **communication campaign** publicising the action plan, emphasized the benefits to citizens and businesses through the whole tax life-cycle, as well as the basic underlying principle: making taxation easier for honest tax payers, all while fighting tax cheats.



One major work strand for DG TAXUD is the reform of the international corporate tax framework. This is currently subject to ongoing discussions at global level at the OECD/G20, which are expected to conclude in 2020. This process will need to be followed up at EU level through a package of legislative and non-legislative measures. DG TAXUD will also continue to push for progress on the **Common Consolidated Corporate Tax Base (CCCTB)** – which can significantly simplify the Single Market for businesses while reducing opportunities for tax abuse. DG TAXUD will set out its corporate tax strategy in an **Action Plan for business taxation for the 21st century** that will be proposed late 2020.

The existence of a patchwork of 27 different tax systems within the Single Market creates loopholes for aggressive tax planning strategies, hampers the level-playing field between businesses and leads to distortions of competition within the Single Market. An initiative to address competitive distortions based on Article 116, which would allow measures to be adopted by qualified majority, will be prepared over the course of 2020. An initiative will also be launched to enhance the efficiency of the decision making process in the area of VAT.

Improving the performance of tax administrations in the EU will make the tax systems function more efficiently and allow taxpayers to work in a more user-friendly environment. In 2020, the Commission will issue recommendations for improving the procedures applied in the Member States for registering taxable persons and determining and collecting VAT, as well as on the modalities and results of their VAT control systems.

In 2020, DG TAXUD will also prepare implementing provisions for the **new VAT rules for SMEs**, applicable from 2025, underpinning the development of smooth electronic exchanges between Member States. It will also work on the preparation of explanatory notes for all stakeholders.

In the field of EU common defence, recently adopted VAT legislation has brought rules on par with what had already been applied for the NATO defence effort. DG TAXUD will closely follow the implementation, in order to maximize the benefits of that achievement for Member States and take the legislative steps necessary for application of the exemption.

DG TAXUD will continue to **monitor the implementation and application of EU rules** by Member States, and will prioritise enforcement actions in areas where they are most required. This includes areas aimed at removing distortions of competition, tackling tax evasion and avoidance and at preventing double taxation. Enforcement activity is essential to support and complement the delivery of policy priorities. DG TAXUD will be ambitious in taking the necessary actions in this areas, in line with the Commission Infringement policy. In the **European Semester**, DG TAXUD will continue its analysis of how Member States' taxation policies can contribute to boosting growth, innovation and investment and to supporting employment.

Furthermore, DG TAXUD **monitors taxation trends** by preparing detailed statistical and economic analysis of the tax systems of the Member States of the European Union, plus Iceland and Norway. The Taxation Trends Report is widely seen as valuable basis to develop policy objectives at European and national level. The online "Taxes in Europe Database" further complements this picture with information about 650 taxes in Europe.

Specific objective 3.2: Implement tax policy actions that contribute to more fairness and social justice

Tax fraud and evasion are a threat for sound public finances. Tax loss due to international tax evasion by individuals is estimated to have been EUR 46 billion in 2016. The VAT gap - the difference between expected VAT revenues and VAT actually collected - is estimated to have been EUR 137 billion in 2017, including cross-border VAT fraud of EUR 50 billion. In 2020, the Commission will publish the yearly report on the VAT Gap. Excise fraud also has a significant impact on lost public revenue while also undermining public health policies. For tobacco alone, almost EUR 10 billion (including VAT) is lost annually, while fuel fraud is estimated at EUR 4 billion per year.

At the same time, most citizens and businesses are willing to comply with tax rules. It is crucial to support them and avoid imposing undue burdens in the fight against a minority of fraudsters.



President von der Leyen made clear in the mission letter that she wants the Commission to “develop stronger measures to combat harmful tax regimes around the world, including by making full use of the list of non-cooperative jurisdictions”. The Commission has a central role in the **EU listing process**, and this is likely to grow in the year and this is likely to

grow in the years ahead. It will develop updated methodology for the scoreboard that serves as a first screening tool in the listing process. Under the EU listing process, DG TAXUD also provides advice and support to jurisdictions on their reforms and proposes strategic approaches to new issues as they arise. The Commission, together with the EEAS, will also continue to engage in very regular dialogue with the jurisdictions, at technical, diplomatic and political level on all issues related to tax good governance. DG TAXUD will present a **new strategy on tax good governance** this year, setting out priority areas for action in this area, in the EU and beyond. This strategy will also consider how EU taxation policy can contribute to the Sustainable Development Goals 2030, by increasing its coherence with EU external policies, particularly international development policy.



Cooperation with third countries will also be critical in light of the fast-paced development of the digital economy. This is why, in 2020, DG TAXUD will start negotiations to reach an agreement with major trade partners for effective and structured administrative cooperation in the area of VAT.

E-commerce increasingly involves non-EU suppliers providing goods and services to EU customers. Shortly after the outbreak of the COVID-19 pandemic, DG TAXUD proposed Member States to postpone the entry into force of the **VAT e-commerce package** to mitigate the impact of this crisis on Member States and businesses. Throughout 2020, DG TAXUD will nevertheless continue working on the entry into force of the EU VAT e-commerce rules. In the beginning of 2020, DG TAXUD presented a report on the progress made both by the Commission and Member States with the implementation of the VAT e-commerce package. An integrated **communications campaign** will encourage the uptake of novel EU digital solutions for VAT registration and payment for online businesses and platforms.

Cooperation between tax administrations

An **exchange of information framework** is indispensable to enhance the administrative cooperation between Member states, to ensure that everyone receives its fair share of taxes. The current framework needs to be strengthened and therefore DG TAXUD proposed in July 2020 to:

- extend the scope of the administrative exchange of information between Member States' tax authorities,
- adopt the necessary implementing legislation of Regulation 904/2010 on administrative cooperation in the area of VAT,
- continue implementing the VAT Data Payment Regulation recently adopted by the Council that will help combating VAT fraud in the field of e-commerce.

Efficient **mutual tax recovery assistance** is needed to ensure that efforts of cooperation between the Member States are not in vain. Such recovery assistance depends on the strength of internal tax recovery within the Member States. DG TAXUD will present a report with best practice recommendations at the end of 2020.

Through the informal network of **TADEUS**, heads of EU tax administrations cooperate strategically ensuring for instance that cooperation at operational level gets the necessary resources, tools and priority to produce results. In 2020, TADEUS-driven projects will establish a strategy for Eurofisc and enhance the performance measurement of administrative cooperation. To quantify international tax abuse and increase the visibility of international tax issues in the EU public debate, DG TAXUD, in cooperation with the – European Parliament, will also set up a **Tax observatory** which should take the form of an external body.

DG TAXUD will continue to consider the fight against tax fraud and evasion as a priority for its **enforcement actions**. Moreover, in the context of the **European Semester**, DG TAXUD will continue its analysis of Member States' actions to combat tax fraud, evasion and avoidance, and to contribute to social fairness.

Supporting Wider Objectives

A forward-looking strategy on raising awareness and improving **taxpayers rights** and their relationship with tax administrations will be launched in 2020. This will be done through a Communication planned for the last quarter of 2020, which will be followed up by a Recommendation in the second half of 2021.

In the context of ensuring fairness, the Commission also will propose to extend the **specific tax measures for outermost regions** of France, Portugal and Spain, which are facing specific challenges linked to their remoteness, small size, climate and dependence on a limited number of local products.

DG TAXUD will contribute to the EU's public health improvement objectives and will support Europe's Beating Cancer Plan working on **tobacco and alcohol taxes**. Both are typical examples of behavioural taxes, reducing alcohol and tobacco consumption, in particular to deter youth from smoking and abuse of alcohol.



In 2020, DG TAXUD finalised the **evaluation** of the functioning of the excise duty rates applied to manufactured tobacco. This shows that the current legislation has been working well in terms of predictability and stability of fiscal revenues for Member States, while also providing a high degree of flexibility for national fiscal policies regarding traditional tobacco products. However, the development and emergence of new products, such as e-cigarettes

or heated tobacco products, illustrate the limits of the current legal framework. The evaluation concludes that, after the initial increase of EU minimum rates for cigarettes and fine-cut tobacco, the impact of the **Tobacco Taxation Directive** on public health has been moderate. In 2020, DG TAXUD will start work which may lead to a possible revision of the Tobacco Taxation Directive and general rules for cross-border acquisitions of excise goods by individuals. It will also possibly start preparing implementing provisions after the adoption of the **Alcohol Directive** by Member States. In 2020, work will also continue on the implementation of the recently adopted review of the **excise duties general arrangements**.



Customs Policy

In recent years, it became apparent that Member States' customs authorities are struggling to perform their various roles. Despite a major modernisation of EU customs legislation in 2016, there is still evidence of problems, such as misdeclaration of goods to avoid customs duties and VAT and smuggling of (sometimes unsafe) goods. There are also concerns about imbalances between Member States in customs controls, which can lead to goods being diverted towards the weakest entry and exit points of the EU customs territory, to avoid detection. The catastrophic effect of the COVID-19 pandemic has confirmed the importance of ensuring intelligent management of the EU Customs Union.

To support Member States affected by the coronavirus, DG TAXUD started immediately after the outbreak of the pandemic to prepare a decision to temporarily **waiving customs duties and VAT on protective equipment**, testing kits or medical devices such as ventilators. The Commission published the decision already on 3 April making it easier financially to get the medical equipment that doctors, nurses and patients desperately needed. The measure applies for a period of six months, with a possibility for further extension. DG TAXUD also published extensive guidance on customs issues related to the COVID-19 crisis on its [webpages](#).



Specific Objective 3.3: Ensure the delivery of commitments on the implementation of the new customs legislation

DG TAXUD's long term objective is to ensure the full **implementation of the Union Customs Code legal package** while adapting customs rules to modern trade realities and communication tools. The envisaged end result is a paperless and fully automated customs environment. In autumn 2020, DG TAXUD will present specific actions for the next five years, in an **Action Plan to take the Customs Union to the Next Level**, which will focus on:

- ensuring stronger protection and even better facilitation for trade at our borders;
- promoting compliance with the rules;
- improving the governance of the Customs Union.

The UCC package of legislative measures is already in force since 1 May 2016. The electronic systems required to fulfill of all customs formalities provided for in the Code are being developed in phases until 2025. The Commission role in this respect is twofold:

- It must keep the legal framework up to date and ensure it is correctly applied; and
- It must, together with Member States, deliver the customs electronic systems on time.

DG TAXUD will continue to assess and report on a yearly basis the progress of the implementation of the Work Programme, which contains the key milestones for the development of each of the electronic systems.

In 2020, the UCC Information Sheets (INF) for Special Procedures will be deployed, a new trans-European system to support INF data management and the electronic handling of these data in the domain of Special Procedures. This year, the Customs Decision System will also undergo a major upgrade to allow for the deployment of first release of the new Import Control System (ICS2), the automated export system (AES) and New Computerised Transit System (NCTS).

A midterm **evaluation**, to assess the implementation of the customs legislation as set out in the UCC legal package, will be prepared by end 2021. In 2020, DG TAXUD will launch two **monitoring exercises to check compliance** with the UCC rules on guarantees and on repayment and remission of customs duties. DG TAXUD will also assess Member States' notifications on **customs infringements and sanctions**, with a view to setting-up a dedicated project group.

In addition, under this mandate, DG TAXUD will propose the necessary measures to adapt the customs legal framework and electronic systems, to ensure the **implementation of the Value Added Tax (VAT) e-commerce** package in 2021.

The day to day operations of the Customs Union require close co-operation between customs administrations themselves and also with the Commission. TAXUD will continue to fulfil its central role in these activities, mainly related to the uniform application of the **Common Customs Tariff (CCT)**.

Customs in the world

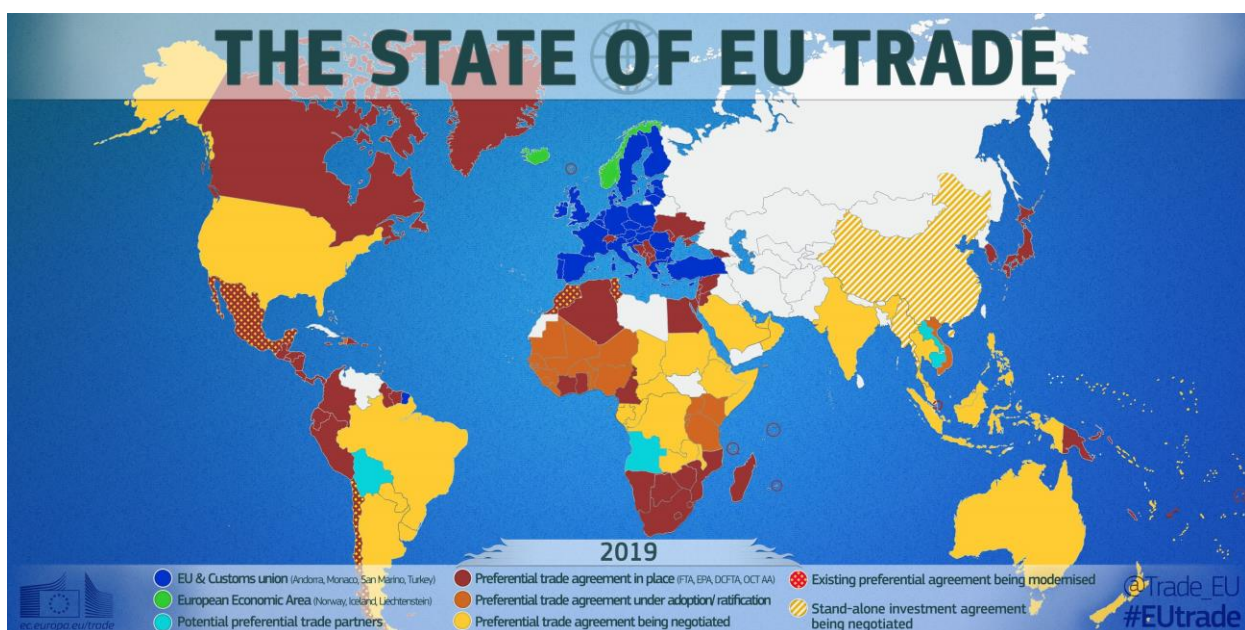
In 2020, DG TAXUD will focus in particular on ensuring the application of rules of origin during the exceptional conditions imposed by the COVID-19 outbreak. DG TAXUD will work on the early **implementation of the revised rules of origin** of the regional Convention on the pan-Euro-Mediterranean preferential rules of origin, within the bilateral agreements with the willing partners. This is in view of the eventual full adoption of the new package of modernised rules of origin, in the framework of the regional Convention with 24 partners of the EU neighbourhood, It will also draft guidelines to support the business community and customs administrations.

DG TAXUD will keep monitoring the **implementation of preferential trade arrangements**, to both safeguard the EU's financial interests and ensure fair trade between the EU and the beneficiaries of these arrangements.

The customs value of imported goods is determined for applying ad valorem rates of customs duties. This constitutes the taxable basis for customs duties. In 2020, DG TAXUD will initiate work on an **impact assessment** and **public consultation** on **customs**

valuation, which should pave the way for a legal act providing for Binding Valuation Information.

DG TAXUD will carry on with the negotiation and implementation of existing international agreements covering customs matters, such as Customs Cooperation and Mutual Administrative Assistance Agreements (CCMAA), Free Trade Agreements (FTA), Economic Partnership Agreements (EPAs) and Partnership Agreements with the objective of facilitating legitimate trade, ensuring efficient controls on safety and security, countering illicit trade and fighting fraud. These concern in 2020:



- China, Hong Kong, India, New Zealand, Belarus (CCMAA),
- Canada, Central America, Chile, Colombia/Perú, Ecuador, Japan, Korea, Mercosur (if ratified), Mexico, Singapore, Vietnam (expected to enter into force by Summer 2020) (FTA),
- the preferential agreements falling in the framework of the Pan Euro Med Convention (Turkey, EFTA countries, Western Balkan countries, Eastern Partnership countries and Mediterranean countries),
- Partnership and Cooperation agreements with Russia, Kazakhstan, Khyrgistan and Armenia.
- Cameroon, Côte d'Ivoire, Eastern and Southern Africa States, SADC, Pacific, CARIFORUM and Ghana (Protocol on rules of origin expected to enter into force by Summer 2020) (EPA).

In 2020, DG TAXUD will continue the screening of the customs and tax legislation of the enlargement countries: Albania and North Macedonia. DG TAXUD will also work to update the annexes on the approximation of customs legislation in the Association Agreements

with Ukraine and Georgia. It also plans to conclude the customs and taxation chapters of Enhanced Partnership and Cooperation Agreements with Uzbekistan and Azerbaijan.

Specific Objective 3.4: Develop actions to facilitate legitimate trade and contribute to a full and fraud proof digital Customs Union

Promoting compliance with customs formalities and procedures will strengthen the system for honest traders and allow customs to target their resources on high risk areas and operators. In 2020, DG TAXUD will work on a number of initiatives in this respect.

The EU **Single Window environment for customs initiative** aims to link the interfaces



of all regulatory government authorities (e.g. customs, health, veterinary, environmental) at the border, at the time of import, thereby enhancing electronic information sharing between all of them. The project will significantly reduce administrative burdens on businesses at the time of customs clearance, as formalities will need to be handled only once. At the same time, it will increase the levels of safety and security of the Single Market. DG

TAXUD plans to deliver a legislative proposal to regulate the EU Single Window environment for customs by Q4 2020. An **impact assessment** will accompany the proposal. Online **communication actions** aimed at customs and regulatory authorities will support the legislative proposal.

DG TAXUD will continue its work to **step up the EU Authorised Economic Operator (AEO) Programme**. The reassessments of the AEO authorisations that were granted under the previous Community Customs Code legislation are expected to be finalised in 2020. The implementation of respective actions agreed with the Member States started in June 2019 and is expected to stretch over several years. DG TAXUD will undertake further factfinding visits in Member States to identify compliance weaknesses as well as best practices in preparation of a comprehensive review of the EU AEO Guidelines implementing legislation by the end of 2021. DG TAXUD will also further improve the e-AEO trader portal managing these authorisations.

DG TAXUD will perform monitoring visits to 10 Member States to assess the implementation of simplifications, such as entry into the declarant's records or simplified declarations, as well as the reassessment of pre-existing authorisations for simplifications, as provided for in the customs legislation.

The EU-China Pilot Project on smart and secure trade lanes (SSTL) will continue in 2020. There will be a specific focus on trade lanes that can support Member States in tackling e-commerce challenges.

DG TAXUD will continue to respond to requests from the Union industry for **autonomous tariff suspensions and quotas** in order to enhance its competitiveness.

DG TAXUD will continue to prepare for the **UK's withdrawal** from the EU (Brexit). A **communication campaign** will support this process.

EU Programmes

Specific Objective 3.5: Implement the EU Programmes supporting EU tax and customs policy

During 2020, the **current Customs 2020 and Fiscalis 2020 programmes** will continue to offer Member States and other participating countries a European framework for cooperation amongst national customs and tax administrations and their officials. The vast majority of the present programmes' funding (approx. 80%) is devoted to the implementation, improvement, operation and support of the European Information Systems (EIS). The remaining programmes' budget is used to support and increase cooperation and collaboration between tax and/or customs officials, to jointly work on common challenges and to provide training on EU tax and customs legislation and policy to ensure coherent application at national level. The continuous and smooth exchange of information among



and between customs and tax administrations is a key element of a well functioning Single Market.

Reaching full agreement on the three new TAXUD programmes is a key priority for 2020. The programmes are critical for the operation of the transeuropean IT systems and support the smooth implementation of EU tax and customs policy. Any interruption of the functioning of the IT systems might

negatively impact the trade flows and hence the business continuity. The **new Customs Control Equipment Instrument (CCEI)** will co-finance the acquisition of equipment for controlling the flow of goods entering the EU (scanners, laboratory equipment) and will play a key role in ensuring that customs is equipped at an adequate and equivalent level.

It is of paramount importance that the new Customs and Fiscalis programmes, as well as the Customs Control Equipment Instrument, will be equipped with the full funding as requested to:

- deliver on the agreed political priorities in support of the economic recovery following the COVID-19 outbreak ;
- further the digitalisation and interconnection of tax/customs administrations and processes.

General Objective 5: Promoting our European Way of Life

Specific Objective 5.1: Work towards an integrated European approach to reinforce customs risk management and support effective controls

Customs authorities nowadays have an enormous range of supervisory and control responsibilities, in addition to their traditional task of collecting customs duties, VAT and excise duties on goods imported into the EU customs territory. New EU legislation in other policy areas often brings new responsibilities for customs, and this is likely to continue. For example, customs are already required to share trade flow data with market surveillance authorities and are likely to face further requests for data sharing. If an EU-wide **carbon border adjustment mechanism** is agreed, customs would also be likely to play a role in its collection.

Protection is part of both revenue and non-revenue aspects of customs work. Up to 2024, new integrated capabilities will need to be envisaged at European level, as a next step in the development of the Customs Union. To this end, in 2020, DG TAXUD will continue to explore the setting up of a **EU Joint Analytics Capabilities**. These will combine EU level data and Union-wide data analytics tools and data platforms for customs supervision, control and risk management processes. This EU layer will allow the wealth of data available from customs and non-customs sources to be collected and will facilitate its use. It will also provide tools to share, explore and interlink the data, by adding data analytics capabilities for several existing and new customs datasets. The Joint Analytics Capabilities work will start by using data resources available within the Commission services, and address urgent data analytics needs. For example, the surveillance database will be used to detect risky trade flow patterns, including for crisis response.

The joint analytics capabilities will complement Member States' capabilities, allowing them to undertake more focused, efficient and cost effective controls and to rationalise the use of scarce resources. These improvements will ensure better protection of the financial interests of the Union and greater security and safety of the Single Market. They also contribute to the fight against fraud, management of prohibitions and restrictions, control of illicit cash movements, drug precursors or intellectual property rights, and crisis responses at external borders.



This year, DG TAXUD will propose detailed rules on the establishment of **common risk criteria** and standards for pre-loading security risk analysis, on goods carried by air. These are part of the advance cargo risk management operations and will reinforce the related

analytics capabilities. The overall aim is to enable real-time analysis and collaboration across the EU on security and safety related data from multiple sources, for the detection and prevention of security and safety threats at the EU external borders.

In the context of advance cargo risk management, DG TAXUD will continue working on the new Import Control System (ICS2) in close collaboration with the Member States. The future system will provide customs new and better quality data, new real-time collaborative risk management processes and new risk analysis capabilities. ICS2 should become operational in 2021. An integrated **communication campaign** will ensure that economic operators involved in handling, shipping and transporting cargo, express or postal consignments are aware of the entry into force of the new cargo information system, and that they are preparing accordingly to comply. A first awareness raising campaign already took place in May 2020.



Customs authorities must control an increasing number of **prohibitions and restrictions**. To be able to support effective and efficient controls, customs needs to ensure coherence of the specific sectorial legislation with the customs legislation. Furthermore, customs need to enhance the use of risk management and improve cooperation with the other competent authorities involved in the controls of those prohibitions and restrictions. For example, within the framework of the new regulation (EU) 2019/1020 on **market surveillance and compliance** of products, DG TAXUD, together with DG GROW, will work in 2020 on paving the way for the link between the future market surveillance system of DG GROW (ICSMS) and the future EU Single Window environment for customs (CERTEX).

Concerning **illicit cash movements**, in 2020, DG TAXUD, together with Member States' experts, will analyse EU statistical data on cash controls for risk management purposes. Risk management on illicit cash movements is performed at national level while this initiative will focus on risk analysis at EU level. In addition, DG TAXUD will also work on the EU forms for declaring cash, the IT tool for information exchange between Member States' competent authorities (Customs information system), criteria for the common risk management framework and risk criteria, standards, and priority control areas.

The "EU Customs Action Plan to Combat **Intellectual Property Rights (IPR) Infringements** for the Years 2018 to 2022" will be further implemented in 2020. Priority will be given IPR risk management, assessing the existing instruments used in the context of the Common Risk Management Framework (CRMF) and other sources of information, to target suspicious consignments in the different modes of transport.

In relation to **drug precursors**, DG TAXUD will continue to strengthen customs risk management by promoting the use of existing risk management tools and by being closely involved in the development of future tools like the new Import Control System (ICS2).

PART 2. Modernising the administration: main outputs for the year

In 2020, collaborative working will remain the key characteristic of DG TAXUD's working culture, looking for synergies between customs and tax as well as different types of expertise. DG TAXUD will maintain its focus on the high level of staff competence and engagement and develop a local HR strategy. It will continue to improve its internal organisation and working methods. The DG will pay special attention to preserving its organisational memory. Two-way communication with staff will remain a key principle in DG TAXUD.

DG TAXUD's anti-fraud Strategy will be renewed in 2020. DG TAXUD has established an internal control system tailored to its particular characteristics and circumstances. The internal control framework¹ supports sound management and decision-making. It notably ensures that risks to the achievement of objectives are taken into account and reduced to acceptable levels through cost-effective controls. The effective functioning of the service's internal control system will be assessed on an ongoing basis throughout the year and will be subject to a specific annual assessment, covering all internal control principles.



A. Human resource management

In 2020, DG TAXUD will maintain its focus on the high level of staff competence and engagement.

In terms of staff competence, it will recruit laureates of two specialist competitions in the field of customs and taxation, thereby reinforcing the personnel with the right set of skills and relevant knowledge. In addition, it will further improve the competence of existing staff, through a learning and development strategy with learning paths specifically targeted at customs and taxation specialists. It will also organise 'TAXUD Academy Days', responding to staff requests for more customs- and tax-specific knowledge and skills development. Moreover, it will continue to implement its knowledge management strategy which, amongst other things, addresses the risks presented by a substantial number of colleagues approaching retirement age.

Furthermore, DG TAXUD plans to look at how its existing staff capacity can best respond to future HR requirements. To this end, it will put in place a mechanism to map the tasks,

¹ [Communication C\(2017\)2373 - Revision of the Internal Control Framework](#)

covering all activities of the service. It will also review possibilities to assess workload in a structured way.

DG TAXUD will complement these actions by careful monitoring of staff movements. It intends to reinforce the HR reporting process to better analyse the reasons for staff departures to other DGs or EU institutions.

Focus on an engaged workforce forms part of DG TAXUD’s work culture. The DG will continue to encourage cross-directorate collaboration, two-way communication, and staff inclusion, in order to maintain high motivation and staff engagement levels. The work on all the different strands of the “TAXUD In Action” initiative will continue, to ensure that the feedback that staff gave through the last staff survey is appropriately followed up on. Over the course of the year, DG TAXUD will also work on guidelines for establishing project teams, in order to shape and support further the collaborative forms of work across the DG.

DG TAXUD remains committed to gender equality at all levels of the management.

In order to be better equipped to deliver on the Commission's priorities, it is carrying out a rotation of Heads of Unit. These middle management changes will help to gear the organisation for new responsibilities while offering the possibility for further first female appointments.

In the course of 2020, DG TAXUD will develop a local HR strategy in which it will include the actions mentioned above.

Objective: DG TAXUD employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business

Main outputs in 2020:

Output	Indicator	Target
Increased female representation in middle management	First female appointments to middle management positions Baseline: 30% on 01/12/2019	4 first female appointments by 2022
Maintain staff engagement at 2018 level	Staff engagement index	75% (2018 figure)
Improved staff development and talent management	Approval of Learning & Development strategy	Establishing Learning & Development strategy
Improved HR management	Approval of local HR strategy	Establishing local HR strategy for DG TAXUD

B. Sound financial management

Throughout 2020, the internal control and risk management processes will be implemented as defined at corporate level by BUDG/SG. Indicators, as defined in the Strategic Plan, will be closely monitored.

The internal control framework will be fully adhered to, results of which will be reported in the 2020 annual activity report.

Preparatory work for the next MFF programmes will continue and the eProcurement/eGrants tools developed at corporate level will be rolled out, if and when available. In particular the onboarding of the eGrants platform and tools is important in 2020, to be able to implement the grants under the new Customs and Fiscalis programmes, as well as under the new Customs Control Equipment Instrument with these new tools.

Throughout 2020, 3 ex-post on-the-spot audits in Member States and 1 desk review of a candidat country are planned.

There are no specific initiatives planned to improve the levels of controls as far as procurement is concerned, as they are considered cost-effective. However, should any of the new eProcurement tools become available in 2020, DG TAXUD will be more than willing to take them on board as soon as possible.

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions

Main outputs in 2020:

Output	Indicator	Target
Effective controls: Legal and regular transactions	Risk at payment	remains < 2 % of relevant expenditure
	Estimated risk at closure	remains < 2 % of relevant expenditure
Effective controls: Safeguarded assets	(In)tangible assets and inventories follow formal procedures for disposal of assets	Avoid a wrong imputation in the accounting system and compliance with regulatory provisions
Efficient controls	Budget execution	remains 100% of payment appropriations
	Time-to-pay	becomes 100% of payments (in value) on time
Economical controls	Overall estimated cost of controls	remains <3% of payments made

C. Fraud risk management

DG TAXUD's Anti-Fraud Strategy focuses on awareness raising activities of potential fraud risks and ethical behaviour among DG TAXUD staff. The strategy addresses the active cooperation with OLAF and the integration of the fraud aspect into the SPP cycle of the DG.

The action plan for 2018-2020 focuses on a high level of awareness amongst DG TAXUD staff on antifraud related matters. Actions from the action plan are actively monitored and their level of implementation will be reported to Senior Management by end 2020.

DG TAXUD's Anti-Fraud Strategy will be renewed in 2020 and aligned with the 2019 Commission Anti-Fraud Strategy and a new action plan will be adopted. The new action plan will cover the 2021-2022 period.

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy (CAFS)² aimed at the prevention, detection and correction³ of fraud

Main outputs in 2020:

Output	Indicator	Target
Adoption of a new DG TAXUD anti-fraud strategy covering the 2021-2022 period	Strategy document adopted by senior management	Adopted by end 2020
Reporting on the status of implementation of actions of the 2018-2020 action plan	% of actions implemented	100%
Anti-fraud awareness raising among DG TAXUD staff	Number of promotion actions in 2020	Three promotion actions by end 2020

D. Digital transformation and information management

In line with the corporate data strategy, in early 2020 DG TAXUD adopted a strategy to become more data driven and to manage data as a real asset. **DG TAXUD is determined to benefit fully from data to support evidence-based policy making.** All the existing data assets under the supervision of DG TAXUD are already listed in an inventory. DG TAXUD is currently setting up a data platform to provide policymakers with access to the

² Communication from the Commission "Commission Anti-Fraud Strategy: enhanced action to protect the EU budget", COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

³ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

available data assets. This data platform is expected to grow in line with the data needs of the service. It will be an important support for the policy making of DG TAXUD and a source of assistance for Member States. In 2020, DG TAXUD will make a training plan available to increase the data skills of its staff. This training plan will use the training activities made available by other services of the European Commission when relevant.

More information on the **transeuropean IT systems** is available under the paragraphs elaborating on the planned policy work, in particular regarding the fight against tax fraud (2.2), UCC implementation (2.3) and risk management (3.1).

In 2020, collaborative working will remain an important pillar of the DG TAXUD working culture. The monthly lunchtime sessions for sharing experiences among colleagues will continue and when relevant, project teams will be created to organise new work streams. The collaborative drafting and sharing of information is already concentrated in a limited number of platforms and DG TAXUD plans to assess and optimise the use of these collaborative workspaces. DG TAXUD will also put in place policies and measures to ensure better knowledge management, retention and transfer.

Following the corporate visibility pilot project, DG TAXUD made its documents in the corporate document management system (ARES) visible to all Commission colleagues, in principle. In 2020, DG TAXUD will retain these good practices and remind DG TAXUD colleagues about the changed way of work. In 2020, the document management team will also continue to monitor and stimulate good document management practices in the Directorate General. This will include amongst other things:

- Regular reminders on open tasks and non-filed documents
- On demand training on registration and filing of documents

Finally, DG TAXUD will continue to raise awareness among DG TAXUD colleagues on the new data protection rules to ensure a high level of compliance and reach the targeted 100% awareness rate in 2024. This will be done by organising in 2020 dedicated events for middle managers, data protection record owners and newcomers. Other categories of staff will be targeted in the next years. In addition, data protection will be brought to the attention of staff through the weekly newsletter. In the context of the trans-European IT systems for customs and taxation, DG TAXUD will closely cooperate with Member States to ensure compliance and progress on the conclusion of data protection arrangements where appropriate.

Objective: DG TAXUD is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Main outputs in 2020:

Output	Indicator	Target
First data lab version for DG TAXUD	First data lab launched	Launched by end 2020
Awareness raising sessions for: <ul style="list-style-type: none"> • Middle managers • Record owners • Newcomers 	Session organised	September – December 2020

E. Sound environmental management

DG TAXUD will continue to actively promote a greener approach in its working methods within the EMAS framework,. Although the DG is already using many digital working methods, DG TAXUD will promote an even more extensive use of digital tools. The fast adaptation of DG TAXUD’s working methods to the situation under the COVID-19 crisis has clearly proven the merit of digital work.

DG TAXUD will continue to raise awareness, both internally and with Member States, and promote plastic and waste free conferences and expert meetings. This can include, for instance, using green supplies and limiting paper documents, both for meeting participants and interpreters.

The actions already started will be continued:

- the installation of shared printers to reduce paper consumption;
- reduction in single use items for meetings;
- the use of common waste sorting stations;
- rationalize the use of office supplies minimizing the use of plastic items and paper;
- bringing your own cup to meetings and events practice.

Objective: DG TAXUD takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Main results and outputs in 2020:

Output	Indicator	Target
List of criteria for VC vs travel	Working Group establishing such a list	Management and staff buy in
Reduction in n° of missions	expert meetings held by VC/webinar	Lower rate than previous year

Objective: DG TAXUD takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Main results and outputs in 2020:

Output	Indicator	Target
Promote new (hybrid) working	% of staff using hybrid working	50% of staff uses hybrid working
Introduction of waste separation in SPA3	Availability of bins in SPA3	By end of 2020
Waste free conferences	Introduction of green clauses in conferencing & catering FWCs	List of X number of events respecting criteria







F. Example(s) of initiatives to improve economy and efficiency of financial and non-financial activities

Expert teams represent an increasingly used tool from the Customs 2020 and Fiscalis 2020 programmes' toolbox, supporting enhanced operational collaboration. An expert team allows willing Member States to bring their cooperation to a next dimension when implementing EU policies. This approach allows Member States' customs or tax experts to cooperate closely on operational issues, in a way which goes beyond the traditional means of cooperation, in order to realise pre-identified objectives of a common long term project..

The **customs** Expert Team on Customs IT Collaboration (ETCIT) represents a strategic pool of experts from Member States, collaboratively exploring new approaches to develop and operate customs IT systems. ETCIT avoids duplication of efforts by each Member State, reducing the cost, complexity and time needed to maintain and to develop electronic systems for customs. The flagship of expert teams CELBET which works on harmonized border management between 11 Member States of the eastern and south-eastern land border. CELBET carried out a mapping and analysis of border crossing points (BCPs), and developed instructions and methodology for evaluating the level of smuggling (random controls). Its outcomes provided a broader picture of threats, gaps related to resources, control equipment, working methods and management of risks across the EU land BCPs.

The Transaction Network Analysis (TNA) expert team in the **taxation** field was created to enhance Eurofisc capability to exchange, process and analyse information to detect VAT fraud. Experts of this team are operating the Transaction Network Analysis system and are developing, testing and maintaining algorithms to detect fraudsters. Through this intensive collaboration, a limited number of participating experts of a few Member States provide an important contribution to the work of Eurofisc for the benefit of all Member States.

ANNEX: Performance tables

General objective 1: European Green Deal		
Specific objective 1.1: Design EU wide tax policy actions that contribute to building the first carbon neutral continent by 2050		Related to spending programme Fiscalis
Main outputs in 2020:		
New policy initiatives		
Output	Indicator	Target
 Proposal reviewing the Energy Tax Directive (PLAN/2020/6493)	Adoption by College	June 2021
 Proposal for a Carbon Border Adjustment Mechanism (PLAN/2020/6513)	Adoption by College	June 2021
Public consultations		
Output	Indicator	Target
 Proposal reviewing the Energy Tax Directive	Consultation launched	23 July 2020
 Proposal for a Carbon Border Adjustment Mechanism	Consultation launched	23 July 2020
External communication actions		
Output/ Result	Indicator	Target
Increased awareness of the benefits of the Energy Taxation Directive review (result)	Number of social media engagement: shares, likes, clickthroughs, comments	1500 engagements on Twitter
	Number of page views	10,000 page views
General objective 3: An economy that works for the people		
Specific objective 2.1: Develop tax policy actions for a stronger, fairer and more efficient Single Market		Related to spending programme Fiscalis
Main outputs in 2020:		
New policy initiatives		
Output	Indicator	Target
 Action Plan for fair and simple taxation supporting the recovery strategy (PLAN/2019/6238)	Adopted by College	COM(2020)312 15 July 2020
 Action plan for business taxation fit for the 21 st century (PLAN/2019/6153)	Adoption by College	Q4 2020
Commission Decision 2020/491 of 3.4.2020 on relief from import	Published	C(2020)2146 3 April 2020

duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020		
Proposal to prolongue Commission Decision 2020/491	Adopted by College	C(2020) 4936 23 Jul 2020
Proposal to enhance the efficiency of the decision making process in the area of VAT'	Adoption by College	Q4 2020
Evaluations and fitness checks		
Output	Indicator	Target
Evaluation of e-invoicing rules	Adopted by College	COM(2020)47 10 February 2020
Evaluation of the VAT scheme for travel agents (PLAN/2019/5715)	Adoption by College	Q4 2020
Public consultations		
Output	Indicator	Target
Public consultation on the VAT scheme for travel agents	Completed	Q4 2020
Enforcement actions		
Output	Indicator	Target
Obtain list of beneficiarés and data on goods imported under Decision 2020/491	Value and relevance of imported goods and beneficiary organisations	Q4 2020
External communication actions		
Output/ Result	Indicator	Target
Increased awareness from governments and businesses on the reform of the business taxation system (result)	Number of social media engagement: shares, likes, clickthroughs, comments	7500 engagements on Twitter
Tax Action Plan online communication campaign	Number of social media engagement: shares, likes, clickthroughs, comments	100,000 engagements on Twitter
Other important outputs		
Output	Indicator	Target
Review of the VAT treatment of financial and insurance services, in the light of existing and other indirect taxation rules	Study completed	Q4 2020
Commission Report (Art 12 of Regulation no.1553/89) assessing the registration, collection and control procedures for VAT	Adoption by College	Q4 2020
2020 Taxation Trends Report	Published	7 July 2020
Taxes in Europe Database	Publication	Q4 2020
Expert team for the collaborative development by Member States of a Mobile Application for EMCS Controls	Development of application	Q3 2020



Developments		
Expert team for the collaborative development by Member States of an Excise Duties Calculator	Development of application	Q3 2020
Activities organised under Fiscalis 2020 programme to support Specific objective 2.	Number of activities	Remain stable or grow

General objective 3: An economy that works for the people

Specific objective 3.2: Implement tax policy actions contributing to more fairness and social justice *Related to spending programme Fiscalis*

Main outputs in 2020:

New policy initiatives

Output	Indicator	Target
 Action Plan for fair and simple taxation supporting the recovery (PLAN/2019/6238)	Adopted by College	COM(2020)312 15 July 2020
 Communication on tax good governance in the European Union and beyond (PLAN/2020/6545)	Adopted by College	COM(2020)313 15 July 2020
Proposal to strengthen the exchange of information framework in the field of taxation (PLAN/2019/6239)	Adopted by College	COM(2020)314 15 July 2020
Proposals changing the date of entry into application of the of the VAT e-commerce	Adopted by College	COM(2020) 198 final COM(2020) 199 final COM(2020) 201 final of 8 May 2020
Proposal to update the tax advantage regime for rum and liqueurs produced in the Portuguese outermost regions	Adopted by College	COM(2020)240 18 June 2020
Proposal to update the tax advantage regime for certain products produced in the Canary Islands (PLAN/2019/5284)	Adopted by College	COM(2020) 355 4 August 2020
Proposal to update the tax advantage regime for certain products produced in the French outermost regions (PLAN/2019/5286)	Adoption by College	Q4 2020
Communication on Taxpayers rights	Adoption by College	Q4 2020
Proposal to amend Commission Implementing Regulation (EU) 2020/21 of 14 January 2020 and Implementing Regulation (EU) 2020/194 of 12 February 2020 as	Adoption by college	Q4 2020

regards the dates of application due to the outbreak of the COVID-19 crisis		
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Evaluations and fitness checks

Output	Indicator	Target
Evaluation of the tobacco directive	Adoption by College	SWD(2020)32 10/02/2020

External communication actions

Output/ Result	Indicator	Target
e-commerce integrated communication campaign	Campaign reach, both on and offline	41 million views
	Google search clicks	500.000
	Youtube views	37.000
	Facebook, Linkedin and Twitter engagement	200.000

Other important outputs


Output	Indicator	Target
Commission staff working document on State of play on implementation of the VAT e-commerce package	Publication	SWD(2020)31 7 Feb 2020
VAT gap report	Publication	Q3 2020
Expert teams for the collaborative development by Member States of Transaction Network Analysis (TNA)	Submission of Final Report	Q2 2020
Expert teams for the collaborative development by Member States of a Central Electronic System Of Payment data exchange (CESOP)	Become operational	Q2 2020
Activities organised under Fiscalis 2020 programme to support Specific objective 2.2	Number of activities	Remain stable or grow

General objective 3: An economy that works for the people

Specific objective 3.3: Ensure the delivery of commitments on the implementation of the new customs legislation	Related to spending programme Customs
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Main outputs in 2020:

New policy initiatives

Output	Indicator	Target
 Communication on taking the Customs Union to the next level (PLAN/2019/6296)	Adoption by College	Q3 2020

Evaluations and fitness checks

Output	Indicator	Target
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Evaluation of the EU-China Customs Cooperation and Mutual Administrative Assistance Agreement (CCMAA)	Published	Q4 2020
Public consultations		
Output	Indicator	Target
Public consultation on the EU-China CCMAA	Closed	16 June 2020
Other important outputs		
Output	Indicator	Target
2020 Progress report of the AEO programme	Publication	Q4 2020
UCC Information Sheets (INF) for Special Procedures	Deployment	Deployed on 1 June 2020
Customs Decision System Upgrade	Deployment	Deployed on 29 June 2020
Binding Valuation Information (BVI) feasibility study	Completed	Q4 2020
Monitoring of the functioning of preferential trade arrangements (rules of origin and administrative cooperation)	Monitoring actions undertaken; Requests for information answered; Specimen Management System (SMS) kept up-to-date.	Throughout 2020 and later
FTA negotiations with Australia, Indonesia, New Zealand, Eastern and Southern Africa (ESA), Chile	Completion of the Customs and Trade Facilitation Chapter	Australia: Q4 2020 Indonesia: Q4 2020 New Zealand: Q2 2020 ESA: Q4 2020 Chile: Q4 2020
Prepare the implementation of the EU-Vietnam Agreement	Appropriate guidance	Q3 2020
Improvement of the application of the FTA between the EU and Korea	Adoption by the Customs Committee of the EU-Korea FTA of a recommendation on the application of Article 27 of the Origin Protocol	Q4 2020
Negotiation of a reciprocal Protocol on rules of origin to the EU-Central Africa (Cameroon) EPA	Conclusion of Protocol 1 on Rules of Origin	Q4 2020
Conclude AEO mutual recognition with Canada	Adoption of decision of Canada-EU JCCC	Q4 2020
Activities organised under Customs 2020 programme to support Specific objective 2.3	Number of activities	Remain stable or grow

General objective 3: An economy that works for the people

Specific objective 3.4: Develop actions to facilitate legitimate trade and contribute to a full and fraud proof digital Customs Union

Related to spending programme Customs

Main outputs in 2020:

New policy initiatives

Output	Indicator	Target
 Legal proposal on the EU Single Window environment for customs	Adoption by College	Q4 2020
Draft proposal to amend Article 24 UCC Implementing act (compliance criterion)	Adoption by the College	Q3 2020
Bi-annual amendments of Council Regulations 1387/2013 and 1388/2013 (autonomous suspensions and quotas)	Adoption by the College	Suspensions/Quotas COM(2020)156/157 24 April 2020 November 2020

External communication actions

Output/ Result	Indicator	Target
Single Window social media campaign	Number of social media engagement: shares, likes, clickthroughs, comments	13.000 Twitter engagements
Brexit preparedness campaign	Number of social media engagement: shares, likes, clickthroughs, comments	50.000 engagements on Twitter and LinkedIn

Other important outputs

Output	Indicator	Target
Expert team pooling expertise to resolve complex cases of divergent tariff classification (BTI II)	<ul style="list-style-type: none"> Interim Report Number of classification cases resolved 	<ul style="list-style-type: none"> Q4 2020 Remain stable or grow
Expert teams to pool and share specific analytical expertise of Customs Laboratories at EU level (Customs Laboratories expert team CLET II)	<ul style="list-style-type: none"> Interim Report Number of analysis carried out 	<ul style="list-style-type: none"> Q2 2020 Remain stable or grow
Activities under the Customs 2020 programme to support Specific objective 2.4	Number of activities	Remain stable or grow

General objective 3: An economy that works for the people

Specific objective 3.5: Implement the EU Programmes supporting EU tax and customs policy

Related to spending programme
Fiscalis
Customs
Customs Control Equipment
Instrument

Main outputs in 2020:

New policy initiatives

Output	Indicator	Target
 Post-2020 Customs programme	Adoption by co-legislators	Q4 2020
 Post-2020 Fiscalis programme	Adoption by co-legislators	Q4 2020
 Customs Control Equipment Instrument	Adoption by co-legislators	Q4 2020

Evaluations and fitness checks

Output	Indicator	Target
Customs 2020 final evaluation	Final report	Q4 2021
Fiscalis 2020 final evaluation	Final report	Q4 2021

Other important outputs

Output	Indicator	Target
Customs 2020 and Fiscalis 2020 Annual Work Programmes	Adopted by College	C(2020)36 on 14 Jan 2020 (Customs) C(2020)482 on 3 Feb 2020 (Fiscalis)
European Information Systems in operation for customs	Number of European Information Systems in operation, as per Annex 1 of Customs 2020 Regulation	
European Information Systems in operation for taxation	Number of European Information systems in operation for taxation, as per Annex 1 of Fiscalis 2020 regulation	
Expert Teams on new approaches to develop and operate Customs IT systems (ETCIT II)	Submission of Interim Report	Q4 2020
Study to review the Performance Measurement Framework of DG TAXUD's programmes	Submission of Final report	Q3 2020

General objective 5: Promoting our European way of life

Specific objective 5.1: Work towards an integrated European approach to reinforce customs risk management and support effective controls

Related to spending programme
Customs

Main outputs in 2020:

Evaluations and fitness checks

Output	Indicator	Target
Evaluation of the EU drug precursor legislation (together with DG GROW)	Adoption by College	Q3 2020

External communication actions

Output/ Result	Indicator	Target
ICS2 Integrated Communication Campaign	Number of social media engagement: shares, likes, clickthroughs, comments	100,000 engagements on Twitter

Other important outputs

Output	Indicator	Target
3 rd progress report on the implementation of the 2014 Strategy and Action Plan on Customs Risk Management	Adoption	Q4 2020
Memorandum of Understanding (MoU) with DG GROW as regards the implementation of Regulation (EU) 2019/1020 on market surveillance and compliance of products, based on a Memorandum of Understanding between the two DGs defining the necessary project approach and IT developments to link in the future the ICSMS and the CERTEX systems	Signature of MoU with DG GROW	Q4 2020
Customs Eastern and South-Eastern land border expert team (CELBET 2 and CELBET 3) pooling expertise to deal with the Union's Eastern and South-Eastern land border management issues and jointly perform operational tasks.	<ul style="list-style-type: none"> CELBET 2: Submission of Final Report CELBET 3: become operational 	<ul style="list-style-type: none"> Q2 2020 Q2 2020
Activities under the Customs 2020 programme supporting Specific objective 3.1	Number of activities	Remain stable or grow