

# Management Plan 2026

Directorate General  
Taxation and Customs Union

# Contents

Contents .....	2
PART 1. Introduction.....	4
PART 2. Delivering on the Commission’s priorities in 2026 .....	6
<b>General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness .....</b>	<b>6</b>
<b>Specific objective 1.1: Evolving towards a Tax Mix that Fosters Sustainable Prosperity and Competitiveness .....</b>	<b>6</b>
A. Corporate and personal taxation (including international aspects).....	6
B. Value added tax.....	7
C. Enhancing the fight against tax evasion, avoidance and fraud .....	7
D. Energy, environmental taxation, and other taxes .....	8
<b>Specific objective 1.2: Implementing Carbon Pricing to drive the transition to net zero.....</b>	<b>8</b>
<b>Specific objective 1.3: Make the Customs Union work day to day .....</b>	<b>8</b>
A. Ensuring the traditional customs function.....	8
B. Modernising the traditional customs role.....	10
<b>Specific objective 1.4: Promote the EU’s customs agenda internationally.....</b>	<b>11</b>
<b>Specific objective 1.5: Implementing and enforcing EU Customs and tax policy .....</b>	<b>12</b>
<b>Specific objective 1.6: Implement the EU Programmes supporting tax and customs policy .....</b>	<b>13</b>
<b>General objective 2: A new era for European defence and security .....</b>	<b>15</b>
<b>Specific objective 2.1: Making customs fit to deal with today’s challenges .....</b>	<b>15</b>
A. Maturing customs risk management and customs data analytics to protect the Union.....	15
B. Improve information sharing and digital cooperation.....	16
C. Increasing security by better controlling.....	16
PART 3. A modern and sustainable public administration: outputs in 2026.....	17
A. Human resource management.....	17
B. Digital Transformation and Data management.....	18
C. Sound financial management.....	19
D. Fraud risk management.....	20
E. Sound environmental management.....	21

ANNEX 1: Performance tables – delivering on Commission priorities in 2026 ..... 23

ANNEX 2: Performance tables – A modern and sustainable public administration ..... 31

- A. Human resource management..... 31
- B. Digital transformation and data management..... 31
- C. Sound financial management..... 32
- D. Fraud risk management..... 33
- E. Sound environmental management..... 34

# PART 1. Introduction

The **Directorate-General for Taxation and Customs Union (DG TAXUD)** covers in the field of **taxation**, a wide range of workstreams that should allow Member States to collect revenue but equally stimulate investment, encourage entrepreneurship, and promote economic growth while a fair tax system is essential for promoting economic justice and reducing income inequality. Albeit not a tax but an environmental tool, the **Carbon Border Adjustment Mechanism** (CBAM) is critical for promoting external competitiveness and aims to level the playing field for domestic industries that are subject to stricter climate regulations. **EU customs** supervise the flow of goods entering and leaving our Single Market. They support the implementation and enforcement of the EU's trade policy, sanctions, security, industrial policy, consumer protection and environmental policy, striving for simplifications. International cooperation in the area of customs also has an increasingly important role in a changed geopolitical context. In 2026, DG TAXUD will continue to focus on simplification, implementation and better enforcement.

Strategic planning and programming is the cornerstone of the **Commission's performance management framework**. The [Commission's strategic plan for 2025-2029](#) translates the [political priorities](#) set in the [Political Guidelines of President von der Leyen](#) into general objectives. This process ensures institutional coherence, enhances accountability, and aligns the actions of all Commission services with the strategic vision of the mandate.

Within this framework, each Commission service has developed a **strategic outlook for 2025-2029** in their own [2025 Management Plan](#). This outlook defines a set of multiannual objectives and indicators to measure progress towards their achievement. These will be used for planning and reporting on performance throughout the period.

The **2026 management plan** sets out what DG TAXUD intends to deliver this year to contribute to these multiannual objectives (part 2). It also describes how DG TAXUD will contribute to the common objective of building a modern and sustainable public administration (part 3). The main outputs with their indicators and targets are presented in Annexes 1 and 2.

DG TAXUD will organise two **Implementation Dialogues** in 2026 and prepare its **annual progress reports** on enforcement and implementation.

The chart below illustrates the performance framework for DG TAXUD.

01

**GENERAL OBJECTIVE 01**  
**A NEW PLAN FOR EUROPE'S SUSTAINABLE  
PROSPERITY AND COMPETITIVENESS**



**1. Evolving towards a Tax Mix that Fosters Sustainable Prosperity and Competitiveness**

*01-1 KPI: Number of VAT taxpayers registered in OSS and IOSS*

**2. Implementing Carbon Pricing to drive the transition to net zero**

*01-2 KPI: Share of Emission Trading System (ETS) emissions covered by CBAM*

**3. Make the Customs Union work day to day**

*01-3 KPI: Processing time of consignments*

**4. Promote the EU's customs agenda internationally**

*01-4 KPI: Share of EU trade covered by international agreements covering customs matters*

**5. Implementing and enforcing EU customs and tax policy**

*01-5 KPI: Member States' compliance with EU Tax law*

**6. Implement the EU Programmes supporting tax and customs policy**

*01-6 KPI: Availability of European electronic systems*

02

**GENERAL OBJECTIVE 02**  
**A NEW ERA FOR EUROPEAN DEFENCE  
AND SECURITY**



**1. Implementing and enforcing EU customs and tax policy**

*02-1 KPI: Numer of Risk profiles exchanged*

# PART 2. Delivering on the Commission's priorities in 2026

## General objective 1: A new plan for Europe's sustainable prosperity and competitiveness

### Specific objective 1.1: Evolving towards a Tax Mix that Fosters Sustainable Prosperity and Competitiveness

#### A. Corporate and personal taxation (including international aspects)

As announced in the 2026 Commission work programme, DG TAXUD will by Summer 2026, launch its **Taxation Simplification Omnibus** linked to the corporate tax directives - Interest and Royalties Directive ([IRD](#)), Tax Merger Directive ([TMD](#)) and the Parent-Subsidiary Directive ([PSD](#)) – and the Anti-Tax Avoidance Directive ([ATAD](#)), with a view to enhance the EU's competitiveness. The simplification actions will include (i) reducing the compliance burden for taxpayers, (ii) eliminating outdated and overlapping tax rules, (iii) enhancing the clarity of tax legislation and (iv) streamlining and improving the application of tax rules.

DG TAXUD will continue to support the interinstitutional work on its proposals for a new legislative framework for corporate taxation in the EU ([BEFIT](#)) and to help SMEs expand across borders in the EU ([HOT](#)). On Pillar 1, DG TAXUD will continue to support the efforts made at international level to develop a global solution to the tax challenges arising for the digitalisation of the economy.

DG TAXUD will support other DGs on various initiatives that have tax aspects, such as, for example, the 28th Regime and the EU Startup and Scaleup Strategy, and also initiatives in the realm of Savings and Investment Union or greening the economy.

DG TAXUD will continue to work closely with other services under the **European Semester** notably for the drafting of country reports and the definition of country specific recommendations.

DG TAXUD will release the **"Mind the Gap" report** offering a comprehensive assessment of tax gaps in the EU and its 27 Member States and the report on **Taxation Trends** in 2026.

## B. Value added tax

DG TAXUD will focus on the implementation of the **VAT in the Digital Age (ViDA) package**, according to the plan unveiled in its [Implementation Strategy](#). This will entail working on implementing acts supporting IT developments for the Digital reporting Requirements and Single VAT Registration volets and elaborating guidance with stakeholders. DG TAXUD will follow up the negotiations on the remaining part of the VAT proposal concerning the Customs reform and the removal of the EUR150 threshold for the use of the IOSS and the extension of the IOSS to goods stored in specific Customs warehouses.

In 2026, DG TAXUD will negotiate in the Council the amendment to the **VAT administrative cooperation** allowing the European Public Prosecutor Office and the European Anti-Fraud Office to access VAT data on cross-border transactions exchanged at EU level. This amendment will improve the fight against fraud and is planned to enter into force in 2027. DG TAXUD will continue to explore further initiatives to improve cooperation and data sharing of tax authorities, including the Eurofisc network, with other authorities such as customs, Financial Investigation Units or Europol and to align, if necessary, with the changes in the EU Anti-Fraud Architecture.

DG TAXUD will also continue the preparations of a **VAT travel package** with a focus on travel agents and passenger transport. This entails the drafting of an Impact Assessment accompanied by a back-to-back evaluation as well as a legislative proposal. Also, other elements of the VAT legislation will be subject of **analysis or stakeholder consultation** in the context of **stress testing** the EU acquis.

DG TAXUD will continue monitoring the implementation of the current VAT administrative cooperation tools, notably the **Central Electronic System Of Payment Information (CESOP)** to enable notably Eurofisc Liaison Officials to analyse payment transactions aimed at fighting VAT fraud in the area of cross-border e-commerce.

## C. Enhancing the fight against tax evasion, avoidance and fraud

Also, in the context of the **taxation simplification omnibus** mentioned earlier and as part of its **stress testing** activities, DG TAXUD will propose simplification revisions to the **Anti-Tax Avoidance Directive (ATAD)** which counters common forms of aggressive tax planning. Since the adoption of the ATAD, the legal and economic environment has significantly evolved, both at the EU and international level, particularly as a result of the implementation of the Global Minimum Tax, as well as the rising interest rates and inflation.

In 2026, DG TAXUD will propose a recast of the Directive on **Administrative Cooperation (DAC)**. Together with the above-mentioned Taxation Simplification Omnibus, this initiative will contribute to the Commission simplification agenda by (i) consolidating the DAC; (ii) clarifying and improving the regulatory framework; and (iii) reducing the administrative burdens associated with the reporting requirements under DAC. DG TAXUD will also provide guidance on the interpretation and application of the DAC, for the benefit of all stakeholders.

## D. Energy, environmental taxation, and other taxes

In alignment with the 2026 Commission Work Programme, DG TAXUD will initiate a workstream addressing fossil fuel subsidies within the realm of taxation. This work will feed into the Energy Update of the governance of the Energy Union and Climate Action and the European Semester cycle.

DG TAXUD will support interinstitutional work on its proposal for the revision of the **Tobacco Taxation Directive**, which updates the current framework in light of EU public health objectives and recent market evolution, with a view to reaching an agreement in 2026.

DG TAXUD will continue to observe the evolution of the **alcohol and alcoholic beverages'** markets. It will start **stress testing** the EU rules for the **movement and control of excise goods** and explore the potential for simplification.

### Specific objective 1.2: Implementing Carbon Pricing to drive the transition to net zero

In 2026 the **Carbon Border Adjustment Mechanism** (CBAM) will enter into its **definitive stage**. Beyond ensuring its effective implementation, including through implementing and delegated acts, DG TAXUD will in 2026 push forward the interinstitutional negotiations on strengthening the CBAM, notably with the extension of the CBAM scope to downstream goods and the introduction of additional anti-avoidance measures. In 2026 a Joint Procurement Procedure with Member States should allow the Common Centralised CBAM Platform to go live in 2027, in time for the first sales of CBAM certificates on 2026 imports. The information about imports of CBAM goods collected since January 2026 through the CBAM Registry will be used to calculate the related emission and financial obligations. The CBAM Registry will also share information about authorized CBAM declarants with the national customs administration. DG TAXUD will do preparatory work on the modules to start the sale of the CBAM certificates and CBAM declaration in 2027 and the possible further CBAM downstream scope extension of the CBAM Registry in 2028.

### Specific objective 1.3: Make the Customs Union work day to day

#### A. Ensuring the traditional customs function

EU Customs collect traditional own resources and implement relevant EU legislation applicable at import, transit or export. The planned adoption of the **Customs Reform** and creation of the **European Customs Authority** in 2026 seeks to strengthen and equip customs for its traditional role as guardians of the Single Market and for its increasing tasks.

In 2026, DG TAXUD will continue ensuring the correct and uniform interpretation and application of the **Common Customs Tariff (CCT)** by all Member States, **providing legal certainty for economic operators** when calculating the charges related to import or export transactions. and key for the collection of duty rates and the protection of the financial interests of the Union. In view of the **stress testing** of the acquis, it intends to perform a **reality check** of the tariff related legislation.

DG TAXUD will continue to regularly update the **Integrated Tariff database (TARIC)**, which provides EU customs as well as businesses and traders with an overview of all tariffs and other measures. TARIC will continue to play an important role in the enforcement of **EU** sanctions and prohibitions and restrictions. All these undertakings also strengthen the security of the European Union (*General Objective 2*).

DG TAXUD will continue to handle the increasing requests for the creation of TARIC codes or the identification of specific products, for example **to support the transition to a circular economy** and monitor properly imports of plastic materials, goods and waste. Furthermore, TARIC will also support the implementation of the **EU–US Joint Statement** as regards the adjustment of duties.

DG TAXUD will work on **valuation** rules considering e-commerce and transfer pricing to tackle undervaluation practices. It will update the combined nomenclature **classification** for example to integrate net-zero technologies and critical raw materials.

DG TAXUD will ensure that the **EU non-preferential rules of origin** are aligned with a wide range of EU policies like trade defence instruments, CBAM, sanctions, the Net-Zero Industry Act, RePower EU or the Industrial Accelerator Act, and reflect the current production processes, needs of EU economic operators, and global challenges more generally. DG TAXUD will also work to ensure that the implementation of the **preferential rules of origin** benefit the EU consumers and safeguard the financial interest of the Union.

DG TAXUD will work on the evolution of the management of quotas, putting more targeted and precise elements into play to reflect the **Economic Security Strategy** of the Commission.

DG TAXUD supports the tariff classification of goods with the **European Binding Tariff Information (EBTI) system** where Member States classify on average 40 000 - 45 000 Binding Tariff Information (BTI) decisions per year. In 2026, DG TAXUD will continue monitoring that the annual issuance of around 40 000 - 45 000 Binding Tariff Information (BTI) decisions happen in accordance with the Union Customs Code provisions and where appropriate **adopt legal measures** to **resolve cases of divergent classification in the CCT**.

In 2026, DG TAXUD will publish the **Combined Nomenclature (CN)** for 2027, a vital tool for business and Member States' customs administrations to determine the rate of customs duty and the classification of goods addressing notably the need for more granular trade

monitoring and possible new CN codes (e.g. for **net-zero technologies and critical raw materials**). Work will also continue to deliver a new Combined Nomenclature system (CN2) to facilitate the publication of the CN Regulation in the future.

DG TAXUD will continue to enhance the **Union's Customs transit procedures**, at legal as well as at IT operational level.

## B. Modernising the traditional customs role

It is important to modernize the Customs Union to strengthen Europe's sustainable prosperity and competitiveness. The Commission proposed in 2023 the EU **Customs Reform** and creation of a **European Customs Authority**. The customs reform responds to the increasing expectations and tasks allocated to customs and to the current pressures under which EU Customs operates, including the increase in trade volumes, especially in e-commerce. In 2025, an increase of 24% was observed compared to 2024.

The customs reform should result in a world-leading, data-driven EU Customs, cutting down cumbersome customs procedures while at the same time providing customs authorities with the tools to stop imports that pose a real risk. The new EU Customs Authority will oversee an **EU Customs Data Hub**, the engine of the new system that will gradually replace the existing customs IT infrastructure in EU Member States. This EU Customs Data Hub would **simplify** international trade for economic operators and customs authorities, **strengthen** customs risk management and control capabilities and **improve cooperation between** customs and other **authorities** like market surveillance, customer protection, health authorities, or the EPPO.

In 2025, the Council agreed to eliminate the threshold-based customs duty relief and to apply a 3 EUR duty on low-value consignments until mid-2028, when the EU Customs Data Hub will provide the functionalities for calculating the customs duties on e-commerce transactions. The removal of the threshold aims to level the playing field between

e-commerce (direct imports of individual parcels up to 150 EUR) and traditional retail (imports of goods in bulk).

In 2026, DG TAXUD will continue to support the co-legislators during **the interinstitutional negotiations** with the purpose to conclude the negotiations this year, to start the preparations for the EU Customs Data Hub for e-commerce to become operational in Q3 2028, to adopt the relevant delegated and implementing rules to ensure the application of the first measures on e-commerce in July (customs duty) and November 2026 (handling fee) and to launch the EU Customs Authority in Q4 2026.

In 2026, DG TAXUD is also conducting a study on customs special procedures that should underpin further changes to the customs rules in this area, which have gained political relevance in the current geopolitical situation.

The supervision of e-commerce imports to fight non-compliant imports remains a pressing concern. Customs authorities are in the front line. Customs handle the huge and ever-increasing number of **goods bought online** and imported directly to consumers into the EU. They play a vital role by controlling goods arriving from third countries, ensuring that only safe products reach consumers and that competition in the single market remains fair. This work is becoming increasingly demanding as customs authorities handle a rapidly growing number of small parcels driven by global **e-commerce**.

Also, in the context of modernising Customs and **stress testing**, DG TAXUD will evaluate and possibly propose changes to the **Autonomous Tariff Suspension and Quotas Scheme** that allows a temporary removal of tariffs and granting of quotas for certain strategic raw materials, semi-finished goods not produced or insufficiently produced in the Union. By increasing the strategic effectiveness of the scheme, the EU's industrial and trade policy framework should be better equipped for the shift towards strategic autonomy in the present geopolitical context.

Following up on Commissioners' Šefčovič mission letter, DG TAXUD will evaluate and possibly propose a legal initiative of the **Rules of Origin**, assessing in particular the non-preferential ones, vis-à-vis current and new policies in which they are instrumental (e.g. trade defence, sanctions, CBAM, Net Zero Initiative).

## **Specific objective 1.4: Promote the EU's customs agenda internationally**

In 2026, DG TAXUD will continue to promote EU customs policy and concepts deriving from the EU Customs Reform at the **World Customs Organisation** (WCO) and advocate for a further modernisation of the WCO, including of the Harmonized System (HS), and support the efforts to establish a solid financial sustainability of the WCO. Additionally, DG TAXUD will engage with the **World Trade Organisation** (WTO) and the WCO to implement the WTO Customs Valuation Agreement and address the challenges raised by new developments in trade.

DG TAXUD will continue ensuring proper implementation of the Trade and Cooperation Agreement with the **United Kingdom**, in particular the application of the rules of origin, for instance providing guidance linked to the green economy such as the rules for electric batteries and vehicles. The Northern Ireland Liaison Team will continue to ensure a correct implementation of the **Windsor framework**.

DG TAXUD will support candidate countries to come closer to accession, in particular **Ukraine**, the **Republic of Moldova** and the **Western Balkans** and will work very closely with these countries to ensure closer alignment to the acquis and sufficient administrative capacity, enabling appropriate enforcement of the rules. Work with **Türkiye** will continue on the implementation and modernisation of the EU-Türkiye Customs Union, to align it with the Revised Pan-Euro-Mediterranean Convention on rules of origin, as well as to complete work for mutual recognition of Authorised Economic Operators.

DG TAXUD will maintain the dialogue with **major trading partners**, including the United States, China and Japan. With the United States, we will participate in the implementation of the Joint Statement of 21 August 2025, especially in terms of the correct application of Rules of Origin and in exchanges with the United States and US traders on implementation of the EU Customs Reform. With **China**, DG TAXUD will, in particular, strengthen our work on drugs precursors, enforcement of cross-border e-commerce, and supply chain security.

DG TAXUD will continue its dialogue with **third countries** and contribute to the negotiation of new and amended agreements, notably with India, Thailand, the Philippines, Malaysia, Eastern and Southern Africa, Kenya and the United Arab Emirates, and potential Strategic Partnership Agreements with the Gulf countries. DG TAXUD will continue its customs **dialogue with third countries** under existing agreements. As part of this dialogue, DG TAXUD will raise awareness of the implications of the EU Customs Reform and work on increasing cooperation on security and strategic autonomy.

DG TAXUD will continue its work as Secretariat of the Revised **Pan-Euro-Mediterranean Convention on rules of origin**. DG TAXUD will promote the application of the modernised rules of the Revised Convention by all contracting parties, especially as 2026 will mark the definitive shift to the implementation of the new rules of origin.

In addition, DG TAXUD will support the completion of the EU procedures for the conclusion of the new Agreement in the form of an exchange of letters extending the tariff preferences covered under the **EU-Morocco Association Agreement** to products originating in Western Sahara, which entered into provisional application on 3 October 2025.

DG TAXUD will also complete work on the mutual recognition of Authorised Economic Operators (AEOs) between the EU and **Singapore**. It will also launch a Priority Control Area coordinated action to monitor the compliance of agricultural imports from **Mercosur** with EU rules to protect consumers and fair competition.

Finally, DG TAXUD will continue **monitoring the correct implementation of rules of origin** by Member States and third country beneficiaries of the EU's Generalised System of Preferences (GSP) and other EU partner countries.

## **Specific objective 1.5: Implementing and enforcing EU Customs and tax policy**

In 2026, DG TAXUD will continue to strengthen its work with Member States to ensure the implementation of adopted directives. Beyond the completeness and conformity checks, DG TAXUD will be developing implementation strategies and providing support to ensure Member States implement smoothly.

On the **indirect tax** side, DG TAXUD will focus on the ViDA Directive via further updates of the roadmap and the preparatory work for the transposition checks of the part which will

enter into force on 1 January 2027. DG TAXUD will continue aiming at the removal of the remaining gaps in the implementation of the VAT directives on the scheme alleviating the compliance obligations for small enterprises and of the directive allowing for a wider use by Member States of reduced VAT rates. In its report to the EP and the Council, the Commission will identify pain points and formulate recommendations for Member States to improve their VAT collection processes and procedures impacting national and European budgets.

In the context of **CBAM** as from 2026, DG TAXUD will focus on the understanding of practices in Member States. DG TAXUD will also continue to monitor the full implementation of the directives on the structures of the **excise duty** on alcohol and on the general excise rules, as well as discriminatory **car taxes**.

On the **direct tax side**, DG TAXUD will focus to complete the implementation of the Pillar 2 Directive including the reporting rules (DAC9) besides conformity checks on administrative cooperation between tax authorities for crypto asset transactions (DAC8). Targeted enforcement actions will take place where Member States violate the Company Taxation Directives and enforcement work will continue to be paid to tax barriers that impede investment by companies and financial sector entities. Addressing tax barriers to and measures or legislative provisions that undermine the well-functioning of the internal market will remain a key priority. DG TAXUD is fully committed to ensure swift enforcement action.

On **customs related issues**, DG TAXUD will focus on the full completion of the digital transition of the Union Customs Code (UCC) and closely monitor the progress made by Member States in **implementing key customs IT systems**. In particular, DG TAXUD will follow up on the infringement procedures initiated in 2025 against ten Member States for delays in the national deployment of certain customs systems. DG TAXUD will closely monitor the correct implementation of ICS2 and enforcement by the Member States against non-compliant economic operators.

DG TAXUD will continue to support the Legal Service in developing the legal stance of the Commission before the **Court of Justice**. DG TAXUD will continue to pursue enforcement action that is based on the Treaty freedoms and stemming from citizen and business complaints.

## **Specific objective 1.6: Implement the EU Programmes supporting tax and customs policy**

In 2026, the **Customs programme** continues supporting the customs union and customs authorities working together and acting as one. Likewise, the **Fiscalis programme** continues supporting tax authorities and tax officials.

All Customs and Fiscalis programme activities directly contribute to the increased effectiveness and efficiency of national administrations, amongst other by supporting the

digitalisation of the customs and tax policies, and to the coherent and consistent application of EU law across Member States. Focusing on the modernisation and digitalisation of EU customs and taxation, in line with the EU's wider priorities, over 93% of the Customs programme's budget and over 80% of the Fiscalis programme are dedicated to establishing and operating the common components of the European electronic systems for customs and taxation <sup>(1)</sup>.

In 2026, the last multiannual work programmes during this MFF will start. For instance, the programme funding is critical for enabling all EU Member States customs authorities to participate in the 'EU Customs Alliance for Borders Expert Team' (EUCABET) with the objective to enhance operational cooperation for all customs border types or, in the field of taxation, the next iteration of the EU Tax Observatory related projects.

The **Customs Control Equipment Instrument (CCEI)** continues supporting customs authorities by funding the acquisition by Member States of customs control equipment. Its last multiannual work programme and funding call with a budget of EUR 284 million will be launched in 2026 with a focus on e-commerce and EU security as policy priorities. To perform their duties, customs depend on performant and secure customs detection equipment manufactured by reliable suppliers. This detection equipment is part of the critical EU infrastructure and may be compromised in particular when interconnected. In 2026, DG TAXUD will follow-up on the recommendations outlined in the **EU-Wide Risk assessment on detection equipment**, with a particular focus on the EU framework for the identification of high risk suppliers, integrating security requirements into procurements and adopting common (cyber)security protocols and standards, paving the way to an EU Wide certification scheme for critical technologies.

In the context of the next Multiannual Financial Framework, and more specifically with regard to the Single Market and Customs programme proposal <sup>(2)</sup>, with the Council having reached a partial general approach on 19 December 2025, the interinstitutional negotiations are expected to kick off as soon as the European Parliament would have established its negotiating mandate. The objective is to conclude the negotiations by the end of 2026.

---

<sup>(1)</sup> 69 different EES in the area of Customs and 30 different EES in the area of taxation

<sup>(2)</sup> COM(2025) 590 final

## General objective 2: A new era for European defence and security

### Specific objective 2.1: Making customs fit to deal with today's challenges

#### A. Maturing customs risk management and customs data analytics to protect the Union

The modernisation of the traditional role of Customs with the proposal for the Customs Reform and EU Customs Authority is also essential to mature customs risk management and data analytics. As explained in the paragraph “Modernising the traditional Customs role”, the **EU Customs Data Hub** will become the engine of the future Customs work starting with the e-commerce domain and extending progressively to all Customs domains, including the risk management and data analytics capabilities. In 2026, in implementation of its customs risk management work programme, DG TAXUD will engage with Member States on various data analytics projects within and beyond security and safety to prepare the risk management work of the future Data Hub.

To this effect, by the end of 2026, DG TAXUD will **complete the development of the Safety and Security Analytics (SSA) tool**, an environment in which advanced analytics solutions are developed with and for the Member States enabling analysis of vast amounts of EU-level customs data.

DG TAXUD will issue a **final report** on the **Priority Control Area action on e-commerce** with policy recommendations to counter the import of non-compliant products. In the domain of Mercosur, the Commission intends to develop a holistic approach to risk management, including the possible conduct of a Priority Control Area actions (PCA) with a view to protect the EU against non-compliant products. Building up on previous PCA experience, it would bring together customs and other competent authorities and allow to flag as early as possible, potential irregularities or issues.

Following the establishment of new **Common Risk Criteria** (CRC) for export and exit at the end of 2025, DG TAXUD will develop a guidance document to transpose these CRC into risk profiles in areas of strategic relevance for export and exit.

DG TAXUD will continue working on initiatives **strengthening EU security** and activities identified in the follow-up of the adoption of the ProtectEU (EU Internal Security Strategy), the Preparedness Union Strategy, and the future EU ports Strategy. In the area of sanctions, It will also, in cooperation with Member States, the **review the application of sanctions** to address the most significant EU-wide risks of sanctions circumvention and non-compliance.

DG TAXUD will also continue to coordinate and support the customs laboratories via the **Customs Laboratories European Network (CLEN)**. The fight against drugs will continue to be the main activity of the CLEN. The **European Customs Inventory of Chemical Substances (ECICS)** will be further enriched with the ultimate goal to support economic operators to declare easily and correctly chemicals at customs and customs officers to control these declarations.

Next to its core task on EU risk management for customs controls, its mandate includes the preparation of **crisis protocols** for the Customs Union, notably on military mobility. In that respect, DG TAXUD also envisages to start in 2026 in preparatory activities to streamline the customs formalities related to the **movement of military goods** across the EU's external borders through the EU (Digital) Form 302.

## B. Improve information sharing and digital cooperation

The **EU Customs Single Window** Policy Framework will continue to expand in 2026 to new sectoral domains (e.g. Firearms, Waste, etc.), while pursuing the join up of all EU Member States, notably on the CBAM domain. The required delegated and implementing acts will be prepared in close collaboration with Member States' administrations both in the customs and the non-customs domains as well as with partner DGs. These will add new non-customs domains under the umbrella of the Customs Single Window framework establish the mapping between administrative decisions taken on the non-customs side to those taken on the customs side, including for the data models.

## C. Increasing security by better controlling

DG TAXUD will, jointly with DG GROW, continue the interinstitutional process on the revision of the **Drug Precursors** Regulations to address the increasing use of designer precursors.

DG TAXUD will continue coordinating the work of the **EU Customs Alliance for Borders** expert team (EUCABET). The expert team set-up in 2025, comprising all 27 Member States, will play an important role in the transition towards the new EU Customs Authority and provide solutions for efficient customs operational collaboration.

Concerning customs enforcement of **Intellectual Property Rights**, DG TAXUD will in the context of **stress testing** prepare and publish the **evaluation** of the implementation of the concerned legislation. DG TAXUD will also publish the second report on the product compliance controls on products entering the EU market.

## PART 3. A modern and sustainable public administration: outputs in 2026

The internal control framework supports sound management and decision-making. In particular, it ensures that risks to the achievement of objectives are addressed and reduced to acceptable levels through cost-effective controls.

The Directorate-General for Taxation and Customs Union has established an internal control system tailored to its particular characteristics and circumstances. The effective functioning of this internal control system will be assessed on an ongoing basis throughout the year and will be subject to an annual assessment covering all internal control principles.

### A. Human resource management

In 2026, DG TAXUD will keep its focus on efficient and flexible **organisation of work**, as well as on balanced, diverse and engaged staff. The DG will continue to use work in project teams complementing unit work when relevant. It aims to improve the allocation of resources and workload and offers a collaborative cross-team/cross-DG platform to increase and share know-how. Details on output, target and indicator are available in annex 2.

Performance In terms of **staff engagement**, DG TAXUD will in 2026 act upon the results of the 2025 Staff opinion survey. It will continue its two-way communication initiatives weekly management meeting debriefs for all staff, occasional all staff gatherings and an open-door policy whereby Senior Managers make themselves available to staff during weekly slots.

To ensure the right **level of competence** and the development of its staff, DG TAXUD will keep on collecting and acting upon its staff learning needs, as well as further promoting DG TAXUD learning passport. It will support staff mobility through internal calls and communicate on career opportunities via external publications and internal newsletters. The existing skill set in the DG will be further reinforced by recruiting laureates of the 2024 competition in taxation. This will also enable the DG to bridge identified skill gaps.

DG TAXUD pays particular attention to **diversity and balance** of its staff. In 2026 we will prepare a new Equality Mainstreaming Work Plan to ensure that equality, diversity and inclusion matters are taken into account in the management of our workforce.

To enhance **cohesion** in the DG, including by pursuing existing actions aimed at improving staff engagement, DG TAXUD will take the following steps:

- Focus on the **successful integration of newcomers** including dedicated training sessions at least four times a year, DG TAXUD Training passport, buddy-on-the-job schemes and introductory meetings with senior management).

- Maintain **networks** among peers (esp. AST professionalization, DG TAXUD Middle management network and group coaching for specific groups such as Team Leaders).

## **B. Digital Transformation and Data management**

### ***Digital transformation***

In 2026, and in alignment with EC Digital Strategic Objectives, DG TAXUD will continue the transformation and modernisation of the Digital exchange platforms to strengthen Digital communication with Member States, accessing countries, EEA and third Countries as well as Economic operators and including:

- Implement a multitenant, high-bandwidth and cloud-ready network infrastructure, ensuring the performance and scalability needed for future growth.
- Enhance Digital exchange platforms resiliency and reliability, expand capacity to meet increasing demands,
- Deploy a unified communication entry point for all external digital exchanges to simplify and streamline interactions.

Through these transformations, DG TAXUD aims at achieving three objectives: first, to create a solid and agnostic digital layer which enables digital-ready policy making; second, to foster interoperability between systems and making use of horizontal interoperability frameworks such as the Interoperable Europe Act or the Business Wallet; and third, as a consequence, create a more connected, responsive, resilient and cost effective Digital environment.

In 2026, DG TAXUD will deploy the new DG TAXUD security programme in close collaboration with DIGIT Services and in line with the EC Cybersecurity Strategy and plan for 2025-2026, targeting for the use of an End-to-End Secure Operations Centre (SOC) as a Service. It will continue to provide digital services to Member States and to Economic Operators related to the operation of 150 applications related to its areas of competence.

### **Data management**

In 2026, DG TAXUD will continue with the major modernisation of the DG TAXUD DataLab, strengthening it as a central platform for data analytics and data governance across Customs, Taxation, and CBAM to ensure the enforcement of EU customs and tax policy, and to implement carbon pricing to drive the transition to net zero. The DataLab is moving towards an advanced stage, based on a unified, high-performance data architecture, a modular design, and AI-enabled analytics. The modernisation programme strengthens the DataLab's infrastructure and tooling so it can meet DG TAXUD's priorities and support a portable ("floatable") architecture. This flexibility will make DG TAXUD's analytical ecosystem more resilient and help ensure continuity if future institutional or technical changes occur.

To support this advanced stage and in alignment with the procedures, DG TAXUD will continue to use a clear and consistent approach to data management: key data assets will be well documented and made accessible where legally possible, and data acquisition will follow clear and traceable processes. Roles and responsibilities will be clarified through DG TAXUD's own governance, with clear data owner and data steward roles and sound coordination across teams. Data quality is built in into the daily work: FAIR principles are applied in practice, metadata monitored and improved, and existing master/reference data reused where relevant, with feedback to the responsible maintainers. DG TAXUD is also strengthening data skills through ongoing training, using DG-led and Commission-wide learning opportunities.

This modernisation is DG-led and preserves DG TAXUD's operational autonomy over the DataLab's data and system/platform architecture. The DataLab will remain customer-centric and tool-neutral.

In parallel, DG TAXUD will expand the DataLab's analytical portfolio, extending its use for risk management, AI-enabled fraud detection, and economic statistics. Through these developments, DG TAXUD will strengthen data-driven policymaking, ensuring that the DataLab continues to evolve as a key enabler of evidence-based analysis and decision support across DG TAXUD's core business domains.

### **Data Protection**

In 2026, DG TAXUD will continue ensuring data protection compliance when processing personal data. The Digital transformation process will ensure data protection compliance by design and by default. This will include the updating of its records in in the Data Protection Officer Register (DPMS) and adding new records when required.

DG TAXUD will continue to ensure awareness-rising with all DG TAXUD staff and reach a rate of 100% percentage of of staff trained on data protection compliance by having Data Protection Correspondents nominated in all units Their primary responsibility will be to attend training sessions and share their knowledge in data protection within their unit.

## **C. Sound financial management**

In 2026, DG TAXUD will continue to implement the internal control and risk management processes as defined at corporate level. New internal control indicators have been defined since 2025 supporting further an approach based on effectiveness. The internal control framework will be fully adhered to.

Under the MFF 2021-2027, DG TAXUD's expenditure nearly tripled. To be able to maintain legal and regulatory assurance of all financial transactions, the focus throughout 2026 will be on:

- Strengthening and expanding a comprehensive knowledge base designed to ensure high-quality standards, continuity and a harmonized approach in public procurement, in financial and budget management;

- Strengthening the administrative culture by organizing targeted training sessions, aimed at empowering staff and promoting efficiency;
- Reviewing the financial procedures and processes, notably for the progressive integration into eProcurement corporate tools;
- Implementing the control strategy for the DG's financial operations, covering the globality of our operations and ex ante and ex post controls;
- Having an effectiveness of controls by e.g. monitoring the estimated risk at payment (less than 2% of relevant expenditure);
- Developing a comprehensive budget monitoring tool to track expenditures, optimise budget planning, and ensure efficient resource utilisation and financial transparency

## **D. Fraud risk management**

In 2026, DG TAXUD plans to undertake a review of its Anti-Fraud Strategy to reflect changes in its operational environment. The overarching objective will continue to be the protection of the financial interests of the EU and its Member States, supported by tax, customs and CBAM policies. The revised Anti-Fraud strategy will outline specific actions to deter and prevent fraud, targeting key operational objectives such as:

- Combatting revenue fraud
- Ensuring the effective management of EU programs and public procurement
- Fostering an anti-fraud culture within the Directorate General.

This revision aims to enhance the strategic framework for minimizing fraud risks and bolstering financial integrity across all operations.

In 2026, DG TAXUD will continue to contribute to the implementation of the revised Commission Anti-Fraud Strategy (CAFS) and its action plan, by

- strengthening the Commission's and Member States' analytical capacities by developing data analysis tools,
- increasing exchange of and access to relevant data,
- by ensuring effective complementary between customs risk management and anti-fraud activities.

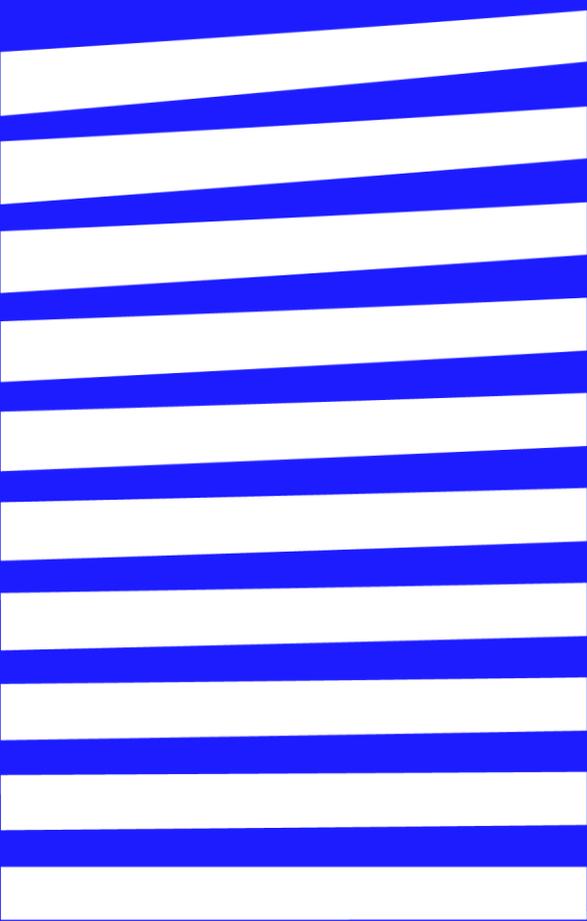
In addition, DG TAXUD will continue to participate in the review process of the EU anti-fraud architecture.

## **E. Sound environmental management**

As in previous years, in 2026, DG TAXUD will concentrate on initiatives that have a meaningful impact on reducing its greenhouse gas emissions to meet the ambitious targets outlined in the Communication to the Commission on greening the Commission. To lower CO2 emissions from buildings and enhance energy savings, DG TAXUD will take part in the OIB's initiatives concerning building closures during the end-of-year and summer periods, ensuring that staff can effectively work from hubs or telework from their workplace. DG TAXUD will also continue to promote and facilitate hybrid and virtual meetings to minimize CO2 emissions associated with staff or experts' travel to support the corporate objective of achieving climate neutrality by 2030 through the promotion and implementation of sustainable management practices. CO2 emissions from staff travel will be monitored and reported annually to the DG TAXUD Senior management. DG TAXUD Green network will persist in raising staff awareness about sustainable practices by endorsing corporate campaigns and providing energy-saving tips for the workplace, including encouraging the mindful and eco-friendly use of digital tools and improved file repository management.



# ANNEXES



# ANNEX 1: Performance tables – delivering on Commission priorities in 2026

**General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness**

**Specific Objective 1.1: Evolving towards a Tax Mix that Fosters Sustainable Prosperity and Competitiveness**

*Related to spending programme: Fiscalis programme*

## Main outputs in 2026:

### New policy initiatives

Output	Indicator	Target
Implementing the Single VAT Registration part of the VAT in the Digital Age package	Adoption by College	Q1 2026
Implementing the Digital Reporting Requirements part of the VAT in the Digital Age package - Describing the common electronic message (Article 263(4) of the VAT Directive)	Adoption by College	Q2 2026
Implementing the central VIES as part the VAT in the Digital Age package – Implementing Act according to Council Regulation (EU) No 904/2010	Adoption by College	Q2 2026
VAT Travel Package	Adoption by College	Q4 2026

### Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target
 Taxation Simplification Omnibus <sup>(3)</sup>	Adoption by College	Q2 2026
Recast the Directive on administrative cooperation (DAC)	Adoption by College	Q2 2026
Analysis of simplification potential in the field of movement and control of excise goods (General Arrangements Directive)	Report publication	Q4 2026

### Evaluations and fitness checks – part of the stress testing of the EU acquis

Output	Indicator	Target
ATAD Evaluation	Adoption of the evaluation	Q2 2026
Report on the assistance in the recovery of claims between EU Member States	Adoption of the Report	Q2 2026

<sup>(3)</sup> Initiative that appears in annex I of the CWP2026

## Implementation dialogues and significant reality checks

Output	Indicator	Target
Implementation dialogue for taxation	Implementation dialogue organised	Q4 2026
Annual progress report for Commissioner Hoekstra	Report transmitted to EP and Council	Q3 2026
Reality check on the movements of excise goods and administrative cooperation	Reality check concluded	Q1 2026

## Other major outputs

Output	Indicator	Target
Business in Europe: Framework for Income Taxation (BEFIT)	Support interinstitutional negotiations to reach agreement	Q4 2026
Head Office Tax system for micro, small and medium sized enterprises (HOT)	Support interinstitutional negotiations to reach agreement	Q4 2026
VAT rules relating to taxable persons who facilitate distance sales of imported goods and the application of the special scheme	Support interinstitutional negotiations to reach agreement	Q4 2026
General arrangements for excise duty in respect of tobacco and tobacco related products	Support interinstitutional negotiations to reach agreement	Q4 2026
Annual Report of Taxation	Publication on an annual basis	Q2 2026
Taxation Trends Report	Publication on an annual basis	Q2 2026
Mind the Gap Report	Publication on an annual basis	Q4 2026

## General objective 1: A new plan for Europe's sustainable prosperity and competitiveness

### Specific Objective 1.2: Implementing Carbon Pricing to drive the transition to net zero

*Related to spending programme:* -

## Main outputs in 2026:

### New policy initiatives

Output	Indicator	Target
Implementing act on carbon price paid in third countries	Adoption by College	Q1 2026
Implementing act on CBAM declarations	Adoption by College	Q2 2026
Delegated act on sale and repurchase of CBAM certificates	Adoption by College	Q2 2026

### Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target
Deployment of CBAM Definitive System services for 2026	Deployment date achieved for the mandatory services for 2026 per quarter	Q4 2026

### Major public consultations

Output	Indicator	Target
Consultation on the implementation of CBAM	Consultation organised	Q2 2026

### Other major outputs

Output	Indicator	Target
CBAM scope extension to downstream products and anti-circumvention measures	Support interinstitutional negotiations to reach agreement	Q4 2026
Support Fund to address the risk of carbon leakage for the production of CBAM goods for export markets	Support interinstitutional negotiations to reach agreement	Q4 2026

## General objective 1: A new plan for Europe's sustainable prosperity and competitiveness

### Specific Objective 1.3: Make the Customs Union work day to day

*Related to spending programme: Customs Programme*

### Main outputs in 2026:

#### New policy initiatives

Output	Indicator	Target
2027 Combined Nomenclature	Adoption by College	Q4 2026
Tariff suspensions and quotas acts	Adoption by College	Q2 2026
Revision of the IA and DA on the Customs Single Window Regulation	Adoption by College	Q4 2026

#### Evaluations and fitness checks – part of the stress testing of the EU acquis

Output	Indicator	Target
Evaluation of the European Union Rules of Origin	Finalisation of the evaluation	Q2 2026
Evaluation of the Autonomous Tariff Suspensions and Quotas Scheme	Finalisation of the evaluation	Q1 2026

#### Implementation dialogues and significant reality checks

Output	Indicator	Target
Implementation dialogue for customs	Implementation dialogue organised	Q3 2026
Annual progress report for Commissioner Šefčovič	Report transmitted to EP and Council	Q3 2026

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Reality check of the tariff related legislation	Reality check concluded	Q4 2026
<b>Major implementation activities and enforcement actions</b>		
<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Deploy release 6 for EU CSW-CERTEX	Deployment	Q1 2026
Include remaining functionalities in Automated Export System (AES)	Deployment	Q1 2026
New Computerised Transit System Phase 6 (NCTS-P6) operations launched	Deployment	Q2 2026
Release of version 3.2 and 3.3 of the Import Control System (ICS2)	Deployment	Q4 2026
Deployment of release 1.8 of the standardised exchange of information (INF SP).	Deployment	Q2 2026
Extend CCN Data Exchange platforms to new NA	Deployment	Q3 2026
<b>Other major outputs</b>		
<b>Output</b>	<b>Indicator</b>	<b>Target</b>
EU Customs Reform	Support interinstitutional negotiations to reach agreement	Q2 2026
2025 e-Customs annual progress report	Publication on Europa	Q4 2026

**General objective 1: A new plan for Europe's sustainable prosperity and competitiveness**

**Specific Objective 1.4: Promote the EU's customs agenda internationally**

*Related to spending programme: Customs programme*

**Main outputs in 2026:**

**Evaluations and fitness checks – part of the stress testing of the EU acquis**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
<i>The evaluation of the rules of origin also supports this objective (see under 1.3)</i>		

## Other major outputs

Output	Indicator	Target
Free Trade Agreement negotiations – Rules of Origin (RoO) chapters - with Eastern and Southern Africa, Kenya, India, Thailand, Philippines, United Arab Emirates, Malaysia	Negotiation of Rules of Origin chapters completed	<ul style="list-style-type: none"> <li>Kenya, Malaysia, Philippines, Thailand: Q4 2026</li> <li>United Arab Emirates: Q2 2026</li> <li>Eastern and Southern Africa: Q1 2026</li> <li>India: Q1 2026</li> </ul>
Proposal for Council for Bosnia and Herzegovina and/or Albania to join the Convention on a common transit procedure and the Convention on the Simplification of formalities in trade in goods."	Adoption by College	Q4 2026
Armenia joining the EU Customs and Fiscalis programmes	Signature of the association agreements to the programmes	Q2 2026
Proposal for a Council decision to amend Decision 1/2006 of the EC-Turkey Customs Cooperation Committee ('bridging legislation')	Adoption by College	Q1 2026
Free Trade Agreement negotiations on Customs and Trade Facilitation with Philippines, United Arab Emirates, Malaysia	Negotiation of Customs chapters completed	United Arab Emirates: Q2 2026 Philippines, Malaysia: Q4 2026

**General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness**

**Specific Objective 1.5: Implementing and enforcing EU Customs and tax policy**

*Related to spending programmes: Customs programme  
Fiscalis programme  
Customs Control Equipment Instrument*

**Main outputs in 2026:**

**Major implementation activities and enforcement actions**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Follow up to the finished assessment of the conformity of transposition of the Directive on VAT scheme for small enterprises	Pre-infringement dialogue closed with infringements procedures opened where necessary	Q3 2026
Follow up to the finished assessment of the conformity of transposition of the Directive on VAT rates	Pre-infringement dialogue closed with infringements procedures opened where necessary	Q3 2026
Annual progress report on simplification, implementation and enforcement	Report completed	Q3 2026
Preparatory work for the assessment of the completeness of the transposition of Article 2 of the ViDA Directive	Contractual arrangements completed	Q3 2026

**Other major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Report on the effectiveness of VAT collection (art. 12 of Regulation 1553/89)	Report transmitted to EP and Council	Q2 2026
Report to the European Parliament and the Council on the evaluation of mutual assistance for the recovery of claims pursuant to Article 27 of Directive 2010/24/EU,	Report transmitted to EP and Council	Q2 2026

**General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness**

**Specific Objective 1.6: Implement the EU Programmes supporting tax and customs policy**

*Related to spending programmes: Customs programme  
Fiscalis programme  
Customs Control Equipment Instrument*

**Main outputs in 2026:**

**Evaluations and fitness checks – part of the stress testing of the EU acquis**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Interim evaluation of the Customs programme	Adoption of the Report	Q1 2026
Interim evaluation of the Fiscalis programme	Adoption of the Report	Q1 2026

**Major implementation activities and enforcement actions**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Fiscalis programme multi annual work programme 2026-2027	Adoption of the work programme	Q1 2026
Customs programme multi annual work programme 2026-2027	Adoption of the work programme	Q1 2026
CCEI multi annual work programme 2026-2027	Adoption of the work programme	Q2 2026

**Other major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Customs programme Annual Progress Report on 2025	Adoption of the report	Q2 2026
Fiscalis programme Annual Progress Report on 2025	Adoption of the report	Q2 2026
CCEI Annual Progress Report on 2025	Adoption of the report	Q2 2026

## General objective 2: A new era for European defence and security

### Specific Objective 2.1: Making Customs fit to deal with today's challenges

Related to spending programme: Customs Programme

#### Main outputs in 2026:

##### New policy initiatives

Output	Indicator	Target
Implementing act on the export of cultural goods	Adoption by College	Q2 2026

##### Evaluations and fitness checks – part of the stress testing of the EU acquis

Output	Indicator	Target
Evaluation of Customs Enforcement of intellectual property rights	Evaluation completed	Q4 2026

##### Major implementation activities and enforcement actions

Output	Indicator	Target
Completion of central analytics capability: the Safety and Security Analytics (SSA) tool, including availability of Surveillance and NCTS data, and analytical features.	Successful deployment of SSA in accordance with the 2021 Concept Paper.	Q4 2026
Creation of pilot projects with the Data Analytics Network to address specific risk management issues, including the refinement of analytical methodologies.	Creation of at least 4 pilot projects in the domains of eCommerce, sanctions, export control and financial risk.	Q4 2026
Final report on the Priority Control Area action on e-commerce	Final report	Q2 2026
Export and exit Common Risk Criteria implementation guidance document	Dissemination to EU MS + Switzerland and Norway	Q3 2026
Guidance document focusing on the Authorised Economic Operators	Publication	Q1 2026

##### Other major outputs

Output	Indicator	Target
Report on the export of cultural goods	Adoption by College	Q2 2026
Commission Communication - EU-wide risk assessment on detection equipment and Action Plan	Adoption by College	Q1 2026
Customs Union Performance 2025 Annual Report	Final Report issued	Q3 2026

# ANNEX 2: Performance tables – A modern and sustainable public administration

## A. Human resource management

<b>Objective:</b> DG TAXUD employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities		
<b>Main outputs in 2026:</b>		
<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Continuation of the in-house programme for management talent development	Number of participants	All new staff on-pre-management positions
Raise awareness on diversity and inclusion among staff	Preparation of the new TAXUD Equality Mainstreaming Workplan 2026-2028	Adoption in 2026
Successful integration of new staff	Dedicated welcome sessions and meetings with senior management	4 sessions
Maintain networks among peers (AST Network, TAXUD Middle management network)	Dedicated sessions for exchange of best practices and/or improving working methods	4 sessions
Follow up 2025 Staff Survey	Setting of 2025 Staff survey follow-up plan	Q2 2026
Encourage staff engagement and transform DG TAXUD culture	Organise all staff gatherings	2 sessions

## B. Digital transformation and data management

<b>Objective:</b> DG TAXUD is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to create a digitally transformed, user-focused and data-driven Commission		
<b>Main outputs in 2026:</b>		
<b>Digital Transformation</b>		
<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Deployment of new Network infrastructure using SD-WAN technology,	Number of National Administrations enrolled in this new network	Q4 2026

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Awareness-raised for TAXUD staff on cybersecurity	Percentage of staff trained in one or more cybersecurity awareness activities or trainings	50%
<b>Data Management</b>		
<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Expand DataLab's analytical portfolio on risk management, AI-enabled fraud detection and economic analysis	Deployment of one or more new features related to risk management, AI-enabled fraud detection or economic analysis in the DataLab	Q4 2026
<b>Data Protection</b>		
<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Awareness-raised for TAXUD Staff.	Percentage of staff trained on data protection compliance	100%
Review of the records of processing activities	The number of records of the department published in the last two years compared to all public records of the department (i.e. a 'snapshot' of the number of records in the public register on 31 December year x which are new or have been updated since 1 January year x-1)	50%

## C. Sound financial management

**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 2026

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Effective controls: legal and regular transactions	<ul style="list-style-type: none"> <li>Estimated risk at payment</li> <li>Estimated risk at closure</li> </ul>	<ul style="list-style-type: none"> <li>remains &lt; 2 % of relevant expenditure</li> <li>remains &lt; 2 % of relevant expenditure</li> </ul>

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Effective controls: Safeguarded assets	Disposal of assets ((in)tangible assets and inventories) follow formal procedures	100% compliance with the accounting rules accuracy in data imputation within the accounting system—ensuring all financial entries were correctly recorded and categorized and 100% compliance with the Financial Regulation, DG BUDG Guidelines and EU Accounting Rules.
Efficient controls	Budget execution and / or timely payments	remains 100% of payment appropriations and becomes 99%] of payments (in value) made on time
Economy of controls	Overall estimated cost of controls	remains < 3% of funds managed

## D. Fraud risk management

**Objective:** The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy <sup>(4)</sup> aimed at the prevention, detection and correction <sup>(5)</sup> of fraud

### Main outputs in 2026:

<b>Output</b>	<b>Indicator</b>	<b>Target</b>
Review the DG TAXUD anti-fraud strategy and actions	Number of actions implemented or well-advanced	All actions in place in 2026 as planned
CAFS anti-fraud actions for DG TAXUD	Development of IT Risk management Module for CBAM	All actions in place in 2026 as planned / Satisfactory progress on IT Risk management Module for CBAM (Q4 2027 deadline)

<sup>(4)</sup> Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" [COM\(2023\) 405](#) of 11 July 2023 – “the Communication on the 2023 revision” – and the accompanying revised action plan, [SWD\(2023\)245](#)– “the revised Action Plan”.

<sup>(5)</sup> Correction of fraud’ is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

## E. Sound environmental management

**Objective:** Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission

### Main outputs in 2026

Output	Indicator	Target
Monitor CO2 emissions from missions compared to 2019 benchmarks to contribute to the corporate target of halving emissions from staff and experts travel by 2026	Report to senior managers on CO2 emissions by directorate and type of transport and showing trends compared to previous periods	Assessments throughout the year and reporting to senior managers in Q2 2026
Emissions from experts' travel under administrative budget	% of 'physical' expert groups, committee meetings and conferences compared to total number of meetings	Further reduction compared to 2024
Energy saving actions Participation in the annual corporate energy saving actions, by closing down SPA3 and J-79 buildings	Number of actions	2
Staff awareness actions, including for supporting corporate campaigns, focused on how to reduce environmental footprint in daily work: digital pollution, missions, events, commuting, electricity etc.	Number of staff awareness actions (videos, news in MyTAXUD intranet, posters) in line with EMAS/greening corporate campaigns	At least 2 staff awareness actions
Sustainable events	% department's events, incorporating the <a href="#">EC Guidelines for sustainable events</a>	Ensure that all sustainable events follow the existing guidelines recently updated by DG SCIC
Digital hygiene	Number of actions promoting more efficient use of IT resources	1 action in 2026 with participants number/percentage

