



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
International and General Affairs
Unit E1/E3

GRANT AGREEMENT FOR AN ACTION WITH MULTIPLE BENEFICIARIES

AGREEMENT NUMBER — TAXUD/2020/DE/202

This Agreement ('the Agreement') is concluded between the following parties:

on the one part,

The European Union ('the Union'), represented by the European Commission ('the Commission'), represented for the purposes of signature of the Agreement by Mrs Sabine Henzler, Director of Directorate E "International and General Affairs" of the Taxation and Customs Union Directorate General,

and

on the other part,

1. 'the coordinator'

the Estonian Tax and Customs Board (ETCB) under the Ministry of Finance of Republic of Estonia, Lõõtsa 8A, 15176 TALLINN, Estonia

represented for the purposes of signature of the Agreement by Mr Valdur Laid, Director General

and the following other beneficiaries:

2. the national customs administration of the following Member States of the Union:
Finland, Latvia, Lithuania, Poland, Slovakia, Hungary, Croatia, Romania, Bulgaria, Greece

duly represented for the signature of the Agreement by the coordinator by virtue of the Mandate¹ included in Annex IV.

Unless otherwise specified, references to 'beneficiary' and 'beneficiaries' include the coordinator.

¹ Whenever Mandate is mentioned in the document, it is applicable for the Accession Form

The parties referred to above

HAVE AGREED

to the Special Conditions ('the Special Conditions') and the following Annexes:

Annex I	Description of the action
Annex II	General Conditions ('the General Conditions')
Annex III	Estimated budget of the action
Annex IV	Mandates provided to the coordinator by the other beneficiaries
Annex V	Unit costs for declaring daily allowances and accommodation costs

which form an integral part of the Agreement.

The provisions in the Special Conditions of the Agreement take precedence over its Annexes.

The provisions in Annex II 'General Conditions' take precedence over the other Annexes.

SPECIAL CONDITIONS**TABLE OF CONTENTS**

<u>SPECIAL CONDITIONS</u>	3
<u>TABLE OF CONTENTS</u>	3
Article I.1 — Subject matter of the agreement	5
Article I.2 — Entry into force and implementation period of the agreement	5
Article I.3 — Maximum amount and form of the grant.....	5
Article I.4 — Reporting — Requests for payment and supporting documents	6
I.4.1 <u>Reporting periods</u>	6
I.4.2 <u>Request for supplementary pre-financing payment and supporting documents</u>	6
I.4.3 <u>Request for interim payment and supporting documents</u>	7
I.4.4 <u>Request for payment of the balance and supporting documents</u>	7
I.4.5 <u>Information on cumulative expenditure incurred</u>	8
I.4.6 <u>Currency for requests for payment and financial statements and conversion into euro</u>	8
I.4.7 <u>Language of requests for payments, technical reports and financial statements</u>	8
Article I.5 — Payments and Payment arrangements.....	8
I.5.1 <u>Payments to be made</u>	8
I.5.2 <u>Pre-financing payments</u>	9
I.5.3 <u>Interim payment</u>	9
I.5.4 <u>Payment of the balance</u>	9
I.5.5 <u>Notification of amounts due</u>	10
I.5.6 <u>Interest on late payment</u>	10
I.5.7 <u>Currency for payments</u>	11
I.5.8 <u>Date of payment</u>	11

<u>I.5.9</u>	<u>Costs of payment transfers</u>	11
<u>I.5.10</u>	<u>Payments to the coordinator</u>	11
<u>Article I.6</u>	<u>— Bank account for payments</u>	11
<u>Article I.7</u>	<u>— Data controller, communication details of the parties</u>	11
<u>I.7.1</u>	<u>Data controller</u>	11
<u>I.7.2</u>	<u>Communication details of the Commission</u>	12
<u>I.7.3</u>	<u>Communication details of the beneficiaries</u>	12
<u>Article I.8</u>	<u>— Role of the beneficiaries</u>	12
<u>Article I.9</u>	<u>— Direct payments to the beneficiaries</u>	13
<u>Article I.10</u>	<u>— Special provisions on the financial responsibility for recoveries</u>	13
<u>Article I.11</u>	<u>— Ineligibility of value added tax</u>	13
<u>Article I.12</u>	<u>— Special provisions on budget transfers, including the use of provisions for contingencies</u>	14

ARTICLE I.1 — SUBJECT MATTER OF THE AGREEMENT

The Commission has decided to award a grant under the terms and conditions set out in the Special Conditions, the General Conditions and the other Annexes to the Agreement, for the *action* entitled "**Customs Eastern and South-Eastern Land Border Expert Team 3**", which acronym is "**CELBET 3**", as described in Annex I.

By signing the Agreement or the Mandate (Annex IV), the beneficiaries accept the grant and agree to implement the *action*, acting on their own responsibility.

ARTICLE I.2 — ENTRY INTO FORCE AND IMPLEMENTATION PERIOD OF THE AGREEMENT

I.2.1 The Agreement enters into force on the date on which the last party signs it.

I.2.2 The *action* runs for **36 months** starting on 31 May 2020 until 30 May 2023.

ARTICLE I.3 — MAXIMUM AMOUNT AND FORM OF THE GRANT

I.3.1 The *maximum amount of the grant* is **EUR 3.000.000 (Three million euros)**.

I.3.2 The grant takes **the form** of:

- (a) the reimbursement of the eligible costs of the *action* ('reimbursement of eligible costs'), which are estimated at **EUR 3.000.000 (Three million euros)** and which are:
 - (i) actually incurred ('reimbursement of actual costs') for the following categories of costs:
 - (a) reimbursement of 100 % of the eligible costs actually incurred for the travel costs of the experts of the beneficiaries,
 - (b) reimbursement of 100 % of the eligible costs actually incurred for hosting experts of the beneficiaries of the project,
 - (c) reimbursement of 50 % of the eligible costs actually incurred for direct personnel costs of officials of the beneficiaries,
 - (d) reimbursement of 75 % of the eligible costs actually incurred for subcontracting, (external services for hiring special expertise, limited in volume and to non-essential parts of the project),
 - (e) reimbursement of 75 % of the eligible costs actually incurred for depreciation of equipment needed for the project (only depreciation costs pro rata the duration of the expert team),
 - (f) reimbursement of 100 % of the eligible costs actually incurred for other direct costs (e.g. organisational costs for of events, printing promotion material, the purchase of consumables and supplies needed for the project);

- (ii) declared on the basis of unit costs ("reimbursement of unit costs") for daily allowances and accommodation costs for experts of the beneficiaries, as referred to in Annex V, Table 1.
- (iii) reimbursement of lump sum costs: not applicable
- (iv) declared on the basis of a flat rate of 7% of the eligible direct costs ('reimbursement of flat-rate costs') for the reimbursement of indirect costs (overheads);
- (v) reimbursement of costs declared on the basis of the beneficiary's usual cost accounting practices: not applicable
- (b) unit contribution: not applicable
- (c) lump sum contribution: not applicable
- (d) financing not linked to results: not applicable.

ARTICLE I.4 — REPORTING — REQUESTS FOR PAYMENT AND SUPPORTING DOCUMENTS

I.4.1 Reporting periods

The *action* is divided into two *reporting periods*:

- Reporting period 1: from month 1 to month 18;
- Reporting period 2: from month 19 to the last month of the action.

I.4.2 Request for supplementary pre-financing payment and supporting documents

The coordinator must submit a request for **second pre-financing payment** (30% of initial budget allocation) within 30 calendar days following the end of the first reporting period.

The request must be accompanied by the following documents:

- (a) an interim report ('interim technical report'), containing:
 - (i) the information needed to justify the eligible costs declared or the contribution requested on the basis of unit costs and lump sums (where the grant takes the form of the reimbursement of unit or lump sum costs or of a unit or lump sum contribution, as provided for in Article I.3.2 (a)(ii) and (iii), (b), (c) or (d));
 - (ii) information on subcontracting as referred to in Article II.11.1(d);
- (b) an interim financial statement ('interim financial statement'). The interim financial statement must include a consolidated statement and a breakdown of the amounts claimed by each beneficiary and its affiliated entities.

The interim financial statement must be drawn up in accordance with the structure of the estimated budget set out in Annex III. It must also detail the amounts for each of the forms of grant set out in Article I.3.2 for the reporting period concerned;

A request for **supplementary pre-financing payments** for beneficiaries shall be made by the coordinator, subject to having used at least 90% of the pre-finance instalments already received and subject to having made a **request for budget transfer** according to Article I.12, concerning its budget allocation as specified in Annex III.

The request shall be made at the latest one month before the end of the grant agreement; and must be accompanied by the following document:

- (a) an updated progress report ('technical report'), containing the justification of the request for increased allocation;
- (b) an updated financial statement ('financial statement'). The financial statement must include a consolidated statement and a breakdown of the amounts claimed by each beneficiary and its affiliated entities. The financial statement must be drawn up in accordance with the structure of the estimated budget set out in Annex III. It must also detail the amounts for each of the forms of grant set out in Article I.3.2 for the reporting period concerned.

Each beneficiary must certify that the information provided in both types of the requests for pre-financing payment is full, reliable and true.

Each beneficiary must also certify that the costs incurred can be considered eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits described in Article II.27.

I.4.3 Request for interim payment and supporting documents

Not applicable

I.4.4 Request for payment of the balance and supporting documents

The coordinator must submit a request for payment of the balance within 60 calendar days following the end of the last reporting period.

This request must be accompanied by the following documents:

- (a) a final report on implementation of the action ('final technical report'), containing:
 - (i) the information needed to justify the eligible costs declared or the contribution requested on the basis of unit costs and lump sums (where the grant takes the form of the reimbursement of unit or lump sum costs or of a unit or lump sum contribution, as provided for in Article I.3.2(a)(ii) and (iii), (b) or (c);
 - (ii) information on subcontracting as referred to in Article II.11.1(d);

- (b) a final financial statement ('final financial statement'). The final financial statement must include a consolidated statement and a breakdown of the amounts claimed by each beneficiary and its affiliated entities.

The final financial statement must be drawn up in accordance with the structure of the estimated budget set out in Annex III and detail the amounts for each of the forms of grant set out in Article I.3.2 for the last reporting period;

As an exception, the beneficiaries and affiliated entities must not submit a certificate on the financial statements.

Each beneficiary must certify that the information provided in the request for payment of the balance is full, reliable and true.

Each beneficiary must also certify that the costs incurred can be considered eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits described in Article II.27.

In addition, each beneficiary must certify that all the receipts referred to in Article II.25.3 have been declared.

I.4.5 Information on cumulative expenditure incurred

Not applicable

I.4.6 Currency for requests for payment and financial statements and conversion into euro

Requests for payment must be drafted in euros.

Beneficiaries and affiliated entities with general accounts in a currency other than the euro must convert costs incurred in another currency into euros at the monthly accounting rate established by the Commission and published on its website: http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm

The rate to be used shall be the rate applicable on the day when the event starts.

I.4.7 Language of requests for payments, technical reports and financial statements

All requests and reports must be submitted in English.

ARTICLE I.5 — PAYMENTS AND PAYMENT ARRANGEMENTS

I.5.1 Payments to be made

The Commission must make the following payments to each of the beneficiaries:

- a first pre-financing payment;

- second pre-financing payment;
- a supplementary pre-financing payment, on the basis of the request for the pre-financing payment referred to in Article I.4.2;
- one payment of the balance, on the basis of the request for payment of the balance referred to in Article I.4.4.

I.5.2 Pre-financing payments

The aim of the pre-financing is to provide the beneficiaries with a float. The pre-financing remains the property of the Union until it is cleared against interim payments or, if it is not cleared against interim payments, until the payment of the balance.

The Commission must make a **first pre-financing payment** to each of the beneficiaries corresponding to **60 %** of the estimated amount per beneficiary as specified in Annex III within 30 calendar days from the entry into force of the agreement in the case of the coordinator, and within 30 days after reception of the mandates (Annex IV) by the Commission in the case of the other beneficiaries, except if Article II.24.1 applies.

The Commission must make a **second pre-financing payment** to each of the beneficiaries corresponding to **30 %** of the estimated amount per beneficiary as specified in Annex III within 60 calendar days from when the Commission receives the request for second pre-financing payment referred to in Article I.4.2, except if Article II.24.1 or II.24.2 apply.

If the statement on the use of the previous pre-financing instalment submitted in accordance with Article I.4.2 shows that less than 70 % of the previous pre-financing instalment paid has been used to cover costs of the action, the amount of the new pre-financing to be paid must be reduced by the difference between the 70 % ceiling and the amount used.

The Commission may make a **supplementary pre-financing payment** to each of the eligible beneficiaries within 30 calendar days from when the Commission receives the request for supplementary pre-financing payment referred to in Article I.4.2, except if Article II.24.1 or II.24.2 apply. The amount of the supplementary pre-financing payment corresponds to the difference between the 90% of the revised budget allocation and the previous pre-financing for the said beneficiaries.

I.5.3 Interim payment

Not applicable

I.5.4 Payment of the balance

The payment of the balance reimburses or covers the remaining part of the eligible costs incurred by the beneficiaries for the implementation of the *action*.

If the total amount of earlier payments is greater than the final amount of the grant determined in accordance with Article II.25, the payment of the balance takes the form of a recovery as provided for by Article II.26.

If the total amount of earlier payments is lower than the final amount of the grant determined in accordance with Article II.25, the Commission must pay the balance within 90 calendar days from when it receives the documents referred to in Article I.4.4, except if Article II.24.1 or II.24.2 apply.

Payment is subject to the approval of the request for payment of the balance and of the accompanying documents. Their approval does not imply recognition of the compliance, authenticity, completeness or correctness of their content.

The Commission determines the amount due as the balance by deducting the total amount of pre-financing and interim payments (if any) already made from the final amount of the grant determined in accordance with Article II.25.

The amount to be paid may, however, be offset, without the beneficiary's consent, against any other amount owed by the beneficiary to the Commission or to an executive agency (under the EU or Euratom budget), up to the maximum contribution indicated for that beneficiary, in the estimated budget in Annex III.

I.5.5 Notification of amounts due

The Commission must send a *notification* to each of the beneficiaries:

- (a) informing it of the amount due; and
- (b) specifying whether the notification concerns a further pre-financing payment, an interim payment or the payment of the balance.

For the payment of the balance, the Commission must also specify the final amount of the grant determined in accordance with Article II.25.

I.5.6 Interest on late payment

If the Commission does not pay within the time limits for payment, the beneficiaries are entitled to late-payment interest at the rate applied by the European Central Bank for its main refinancing operations in euros ('the reference rate'), plus three and a half points. The reference rate is the rate in force on the first day of the month in which the time limit for payment expires, as published in the C series of the *Official Journal of the European Union*.

Late-payment interest is not due if all beneficiaries are Member States of the Union (including regional and local government authorities and other public bodies acting in the name of and on behalf of the Member State for the purpose of the Agreement).

If the Commission suspends the time limit for payment as provided for in Article II.24.2 or if it suspends an actual payments as provided for in Article II.24.1, these actions may not be considered as cases of late payment.

Late-payment interest covers the period running from the day following the due date for payment, up to and including the date of actual payment as established in Article I.5.8. The Commission does not consider payable interest when determining the final amount of grant within the meaning of Article II.25.

As an exception to the first subparagraph, if the calculated interest is lower than or equal to EUR 200, it must be paid to the beneficiary only if the beneficiary requests it within two months of receiving late payment.

I.5.7 Currency for payments

The Commission must make payments in euros.

I.5.8 Date of payment

Payments by the Commission are considered to have been carried out on the date when they are debited to its account.

I.5.9 Costs of payment transfers

Costs of the payment transfers are borne as follows:

- (a) the Commission bears the costs of transfer charged by its bank;
- (b) the beneficiary bears the costs of transfer charged by its bank;
- (c) the party causing a repetition of a transfer bears all costs of repeated transfers.

I.5.10 Payments to the coordinator

Not applicable

ARTICLE I.6 — BANK ACCOUNT FOR PAYMENTS

All payments shall be made directly to each beneficiary's bank account denominated in Euros, as indicated below for the coordinator, and as indicated in the financial identification form attached to Annex IV (Mandate) for the other beneficiaries.

Name of bank: **AS SEB PANK**

Address of branch: Tornimäe 2, 15010 Tallinn, Estonia

Precise denomination of the account holder: Ministry of Finance, Suur-Ameerika 1, 10122 Tallinn, Estonia

Name of beneficiary: **Estonian Tax and Customs Board, reference number: 28 000 45 768**

Full account number (including bank codes):

BIC: EEUH22XX

IBAN code: **EE22 1010 2200 2769 0221**

ARTICLE I.7 — DATA CONTROLLER, COMMUNICATION DETAILS OF THE PARTIES

I.7.1 Data controller

The entity acting as a data controller as provided for in Article II.7 is: Head of Unit E1 – Human Resources and Finances of the Taxation and Customs Union Directorate General.

I.7.2 Communication details of the Commission

Any communication addressed to the Commission must be sent to the following address:

Financial correspondence must be addressed to:

To the attention of: Ms Caroline Edery
European Commission
Directorate-General Taxation and Customs Union
Directorate E - Unit E1 - Human Resources and Finances - J79 05/033
B-1049 Brussels
E-mail address: taxud-grants@ec.europa.eu

All **other correspondence** must be sent to:

To the attention of: Mr Stéphane Mail-Fouilleul
European Commission
Directorate-General for Taxation and Customs Union
Directorate E - Unit E3 - Management of programmes and EU training – J79 06/033
BE-1049 Brussels
E-mail address: taxud-customs2020@ec.europa.eu

I.7.3 Communication details of the beneficiaries

Any communication from the Commission to the beneficiaries must be sent to the address(es) indicated in Annex IV (Mandate).

ARTICLE I.8 – ROLE OF THE BENEFICIARIES

General obligations and roles of the beneficiaries are provided for in Article II.2.

General obligations and role of each beneficiary.

By way of derogation from Article II.2.2 (b), each beneficiary shall inform the coordinator and the Commission immediately:

- (i) of any change in its legal, financial, technical, organisational or ownership situation and of any change in its name, address or legal representative;
- (ii) of any change in the legal, financial, technical, organisational or ownership situation of its affiliated entities and of any change in their name, address or legal representative;

By way of derogation from Article II.2.2 (c) (ii), each beneficiary shall submit in due time to the Commission all the necessary documents required for audits, checks or evaluations as provided for in Article II.27.

General obligations and role of the coordinator

By way of derogation from Article II.2.3 (a), the co-ordinator shall:

- a) be in charge of collecting the mandates signed by the other beneficiaries;
- b) send to the Commission one duly completed and signed mandates per beneficiary. The two remaining originals shall be kept, one by the co-ordinator to be made available for consultation at the request of any other beneficiary, and the other by the beneficiary concerned.
- c) sign on behalf of all beneficiaries any amendments to this Agreement.

By way of derogation, Article II.2.3 (b) (i) does not apply.

By way of derogation from Article II.2.3 (b) (ii), the coordinator is responsible for supplying the Commission with the documents needed to fulfill the reporting obligations specified in Article I.4 and I.5 and in Annex I.

By way of derogation from Article II.2.3 (e), the payments are made directly to each beneficiary in accordance with Article I.9.

By way of derogation from Article II.2.3 (f), each beneficiary must provide necessary documents required for checks and audits initiated before the payment of the balance or documents required for evaluation as provided for in Article II.27, in accordance with Article I.7.

ARTICLE I.9 – DIRECT PAYMENTS TO THE BENEFICIARIES

Payments shall be made directly to each beneficiary in accordance with the provisions of Articles I.4 and I.5.

ARTICLE I.10 — SPECIAL PROVISIONS ON THE FINANCIAL RESPONSIBILITY FOR RECOVERIES

The financial responsibility of each beneficiary is limited to its own debt, including any amount unduly paid by the Commission as a contribution towards the costs incurred by its affiliated entities.

Point (c) of the third paragraph of Article II.26.3 does not apply.

ARTICLE I.11 — INELIGIBILITY OF VALUE ADDED TAX

As an exception to Article II.19.2(h), value added tax (VAT) paid by the beneficiaries of the Member States is not eligible under the Agreement.

ARTICLE I.12 — SPECIAL PROVISIONS ON BUDGET TRANSFERS, INCLUDING THE USE OF PROVISIONS FOR CONTINGENCIES

As an exception to the first subparagraph of Article II.22, any use of the provisions for contingencies included in the estimated budget in Annex III must be approved by the Commission.

As an exception to the third subparagraph of Article II.22, any change, approved by the Commission, of the value of the contribution to which each of the beneficiary is entitled does not need an amendment as provided for in Article II.13.

SIGNATURES

For the coordinator

For the Commission

Valdur LAID

Sabine HENZLER

[signature]

eSigned

Done at, on

Done at, on

In duplicate in English

ANNEX I - DESCRIPTION OF THE ACTION

Implementation Plan

Customs Eastern and South-Eastern Land Border Expert Team 3

Date: 21/02/2020
Doc. Version: Final

Disclaimer



Co-funded by the Customs 2020 programme

This document reflects the view only of the authors, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

Document Control Information

Settings	Value
Document Title:	Implementation Plan
Project Title:	Customs Eastern and South-Eastern Land Border Expert Team 3
Document Author:	Mrs Pille Jõgisoo, Mr Jyrki Linna, Ms Annika Mägiplõld, Mr Marian Toth, Ms Luminita Carasca, Mr Andras Bartha, Mr Norbert Jakus, Mr Bartosz Gruszecki, Mr Dariusz Wencel, Ms Olga Gržibovska, Mr Mika Poutiainen
Grant agreement coordinator	Estonian Tax and Customs Board
Doc. Version:	Final
Sensitivity:	Basic
Date:	21/02/2020

Contents

<u>1. Summary of the expert team (max. 1500 characters)</u>	18
<u>2. Context</u>	19
<u>2.1. Background and problem statement</u>	19
<u>2.2. Legal and policy framework for the project</u>	20
<u>2.3. Interrelations and Interdependencies</u>	22
<u>3. Solution Description</u>	22
<u>3.1. Scope and business objectives</u>	22
<u>3.2. Expected results</u>	25
<u>3.3. Success Criteria</u>	28
<u>3.4. Dissemination and use/share of results – ownership of results – intellectual property rights</u>	28
<u>4. Organisational set-up</u>	30
<u>4.1. Rationale for the composition of the team</u>	30
<u>4.2. Expertise available in the team</u>	30
<u>4.3. Management, steering and reporting</u>	31
<u>5. Roadmap & Workpackages</u>	35
<u>5.1. Planning/schedule of the activities with milestones</u>	35
<u>5.2. Work packages</u>	35
<u>Work package 1: BCP EVALUATION</u>	35
<u>Work package 2: RISK MANAGEMENT</u>	41
<u>Work package 3: CUSTOMS CONTROLS</u>	51
<u>Work package 4: EQUIPMENT</u>	58
<u>Work package 5: TRAINING</u>	65
<u>Work package 6: COOPERATION</u>	73
<u>Work package 7: BCP Network</u>	81
<u>Work package 8: Feasibility study on the future of CELBET</u>	84
<u>Work package 9: MANAGEMENT</u>	92
<u>6. Financial Resources</u>	98
<u>Annex 2: Relevant contacts</u>	99

1. Summary of the expert team

Customs Eastern and South-Eastern Land Border Expert Team (CELBET) established by Finland, Estonia, Latvia, Lithuania, Poland, Hungary, Slovakia, Croatia, Romania, Bulgaria and Greece started its activities on 1 September 2016 with a duration of 18 months².

The current project has already proven that an expert team bringing together 11 Member States with similar interests, working in collaboration with DG TAXUD and supported via Customs 2020 programme is a valuable tool to achieve sustainable and balanced improvement of customs administrations performance and development of closer co-operation with EU security and law enforcement agencies.

Continuation of the Expert Team will have an EU wide impact in assuring further enhancement of operational cooperation between operational services on the ground and thus contributing to the implementation of the Commission Communication on Developing the EU Customs Union and Its Governance, amongst others improving effectiveness in certain shared risk areas through better collaboration. It will support implementation of the EU Strategy and Action Plan for Customs Risk Management and of the Common Risk Management Framework, and provide valuable lessons for ongoing developments.

Activities of the Expert Team are also fully in line with Commission President Ursula von der Leyen guidelines to Commissioner for Economy Paolo Gentiloni to reinforce risk management, ensure effective controls, consistent approach across external border and cooperation between different agencies and authorities working on customs control.

Establishing direct links between CELBET evaluation and the existing CUP system will contribute to a holistic and coherent perspective for Customs Union performance.

The expert team will be composed of a grant coordinator, a project manager (internally called the Head of CELBET), team leaders and experts. The results of CELBET activities will be discussed among the partners at Steering Committee meetings. Work of the expert team will be divided into 9 different activities and a separate team will treat every activity. Activities of all teams are closely inter-linked. Common meetings of the teams and dependencies are described in the work packages. DG TAXUD will ensure the follow up of the project actions and encourage the spreading of best practices and knowledge developed by the Expert Team.

Progress of the project will be monitored on a regular basis by the project manager and grant coordinator in terms of time-schedule and budget. Possible variances in schedule and budget will be handled during the regular project coordination meetings as described in the implementation plan. The project manager and grant coordinator stay in close contact with DG TAXUD, especially in case of deviation. The team leaders have to inform the project manager and grant coordinator about the content of the deliverables during project coordination meetings.

Each participating MS has a contact person (NCP) who is responsible for giving input for and getting outcomes from the activities thus ensuring the implementation of the project. The participating MSs have to make available data needed to accomplish the tasks of the expert team as indicated in the work packages.

If one of the partners steps out from the project, the remaining partners have to accomplish the tasks assigned to this partner by reshuffling activities. The budget allocated to this partner will be reallocated according to the new work plan, after agreement between the partners and DG TAXUD, the global envelope being constant.

² Grant Agreement No TAXUD/2016/DE/202

Duration of the expert team is 36 months.

Start date: 31 May 2020

Requested budget is max 3 000 000 €.

2. Context

2.1. Background and problem statement

Customs Eastern and South-Eastern Land Border Expert Team (CELBET) established by Finland, Estonia, Latvia, Lithuania, Poland, Hungary, Slovakia, Croatia, Romania, Bulgaria and Greece started its activities on 1 September 2016 with a duration of 18 months³. The CELBET 2 expert team started its activities in April 2018 as a direct continuation of CELBET 1. The team's mandate will end in April 2020⁴.

The project has been successful and its outcomes have been acknowledged both by the Commission and the Member States. CELBET 3 will take the best activities and outcomes from the current project and will continue implementing and developing them further, e.g. evaluation of the BCPs, train the trainers, joint activities, harmonisation of risk management, providing assistance for Member States in customs technology area and continue enhancing cooperation with neighbouring third countries. In addition, new elements will be added in CELBET 3 like targeted missions for providing support for cooperation in equipment area, customs control and risk area, for improvement of inter-agency cooperation, etc.

This approach is in line with the Charter of Customs Administrations of the European Union signed by the Ministers of Finance of the Member States in July 2018 on the occasion of 50th Anniversary of the Customs Union⁵:

- Promoting the development of fair and legitimate trade and fighting unfair and illegal trade;
- Ensuring the safety and security of citizens against threats, including those from terrorism and against citizens' health;
- Supporting European business by strengthening competitiveness through fast and reliable processes;
- Co-operating closely with other authorities;
- Sharing resources where appropriate and possible;
- Operating with integrity and providing the highest possible level of service.

The aim of CELBET 3 is to enable high quality customs control at the EU Eastern and South-Eastern land border through co-operation and networks.

For the Commission the Expert Team contributes to

- better protection of internal market and the EU interests, through high quality customs controls
- correct application of EU legislation at the EU external land border BCPs, through cooperation and diagnostic studies

³ Grant Agreement No TAXUD/2016/DE/202

⁴ Grant Agreement No TAXUD/2018/DE/202

⁵ Charter of Customs Administrations of the European Union signed in Brussels on 12 July 2018

- inter-agency co-operation with EU security and law enforcement agencies and with customs authorities in third countries, in close consultation with TAXUD
- implementation of the EU Strategy and Action Plan for customs risk management and of the common risk management framework for customs controls through testing of new working methods which enhance co-ordination and co-operation in risk management and control planning and operational activities

For the participating Member States, the Expert Team

- gives an effective operating tool for co-operation at central, regional and local level with other CELBET countries
- enables exchange of best practices and supports harmonization of customs control performance at the EU Eastern and South-Eastern land border.
- enhances interaction and coordination of Member States customs authorities with border guard /border police and with customs authorities in neighbouring third countries.
- in longer term, resolves some of the gaps in areas where resources are particularly scarce (e.g. risk management or customs detection technology), with a combination of enhanced EU support and pooling of resources among Member States.
- in the area of law enforcement, builds functioning coordination and cooperation mechanisms, carries out and takes part in joint activities respecting the different mandates and competences of the actors.

For all other EU member states, the Expert Team

- continues to elaborate common standards for customs control decreasing thus the risk of smuggling and increasing the speed of border crossing for legitimate trade.
- shares experience of the current project for creation of new expert teams in other domains
- shares project outcomes and material relevant to 28 Member States
- gives access to trainings and training materials

For 3rd countries, in close cooperation with the Commission, the expert team

- continues the border strip approach to ensure effective cooperation and coordination with neighbouring countries' services operating at the BCPs of the EU Eastern and South-Eastern land border, paying specific attention to candidate countries
- builds cooperation relationships in the framework of Eastern Partnership and Stabilization and Association Process.

2.2. Legal and policy framework for the project

- Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020)
- Union Customs Code (UCC) (Regulation (EU) No 952/2013) and Commission Delegated Regulation (EU) 2015/2446 and Commission Implementing Regulation (EU) 2015/2447
- EU and national legislation on data processing and data protection
- COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE on the State of the Customs Union (Brussels, 21.12.2012 COM(2012) 791 final)
- COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE Developing the EU Customs Union and Its Governance of 21 December 2016 (COM 2016/813)

- Draft Council Conclusions on Developing the EU Customs Union and its Governance doc. 7585/1/17 REV1 UD 82 ENFOCUSTOM 83
- Communication from the Commission to the Council and the European Parliament – First Biennial Report on Progress in Developing the EU Customs Union and its Governance (COM(2018) 524 final of 5.7.2018)
- The Commission Communication on Customs Risk Management and Security of the Supply Chain identified potential gaps in the implementation of the CRMF and priorities for the way forward (COM (2012) 793)
- Council Conclusions 8761/3/12, 18.6.2013
- EU Strategy and Action Plan for Customs Risk Management: Tackling risks, strengthening supply chain security and facilitating trade (COM (2014) 527)
- Council Conclusions on the EU Strategy and Action Plan for customs risk management
- REPORT FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT Second Progress Report on the implementation of the EU Strategy and Action Plan for customs risk management COM(2018) 549 final
- Implementing Decision C(2016) 2422 of 27 April 2016 laying down detailed rules on the establishment of common risk criteria and standards for security and safety risk analysis for the harmonised application of certain customs controls pursuant to Regulation (EU) No 952/2013 laying down the Union Customs Code (EU Classified – Restreint UE)
- CRMF Evaluation Cycle under Action 4.5 of the EU Strategy and Action Plan for Risk Management
- COMMUNICATION FROM THE COMMISSION TO THE COUNCIL AND THE EUROPEAN PARLIAMENT Stepping up the fight against cigarette smuggling and other form of illicit trade in tobacco products - A comprehensive EU Strategy COM(2013) 324 final
- COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL AND EUROPEAN ECONOMIC AND SOCIAL COMMITTEE 2nd Action Plan to fight the illicit tobacco trade 2018-2022 COM(2018) 846 final, ANNEX 1
- Convention on the Harmonization of Frontier Controls of Goods
- EU-Ukraine Association Agreement (OJ L161, 29.05.2014), EU-Republic of Moldova Association Agreement (OJ L260, 30.08.2014), EU-Russia Partnership and Cooperation Agreement (OJ L327, 28.11.1997)
- Action plan for the EU – Belarus Customs Dialogue for the period 2016-2019
- Report from the Commission to the Council. Progress report further to the Council Conclusions on Customs Cooperation with the Eastern Neighbouring Countries (14.6.2016, COM(2016) 375 final)
- Stabilization and Association Agreements with Albania, Bosnia and Herzegovina, North Macedonia, Montenegro, Serbia.
- Customs Blueprints 2014
- A European Competency Framework for the Customs profession (incl. EU role-specific competency profiles, e.g. for control staff) and EU Reference Training Programmes for the Customs profession (incl. EU role-specific competency profiles, e.g. for control staff) and EU Reference Training Programmes for Customs
- Customs Union Performance Guidance Notes – TAXUD/A1/D(2015) 394984 Rev 2 of 9 February 2017
- Guidelines on further development of the cooperation between Border Guards and Customs (TAXUD(2018)6781459/ Ares(2018)6193959 - 03/12/2018)

- REGULATION (EU) 2016/1624 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 14 September 2016 on the European Border and Coast Guard
- Riga Declaration on the Efficient Management of the External Border (Passenger Controls)
- CELBET quarterly, interim and final reports as presented to DG TAXUD

2.3. Interrelations and Interdependencies

The expert team will take into account all legal requirements, policy and strategic documents as listed in section 2.2. The expert team will also build on:

- the Customs Expert Group – section for Customs Control and Risk Management and Customs 2020 project group for Security Risk Rules and Land Frontier Contact Group (LFCG)
- various Customs 2020 project groups: Customs Union Performance Project Group, Customs Detection Technology Expert Group, Customs Laboratory Expert Network, Canine Unit Network, Training Support Group, project groups on the implementation of Strategic Frameworks for customs cooperation with Ukraine, Republic of Moldova and Russia.

It is essential to look for synergies, coordinate activities and avoid over-lappings between CELBET and TAXUD project groups, first and foremost the Land Frontier Contract Group (LFCG) and Customs Detection Technology Project Group (CDTPG). Where actions are already taking place at EU 28 level or in CELBET, information on these actions needs to be shared effectively in order to ensure the added value of involvement of CELBET or other groups in already ongoing activities. As the need for information on activities is reciprocal, regular coordination meetings between TAXUD and CELBET will be arranged.

3. Solution Description

3.1. Scope and business objectives

All the activities as described in the work packages (WP) in section 5.2 are focused to improve operational cooperation and capacity of customs at the EU Eastern and South-Eastern land border BCPs under the legal framework covered in the section “Legal and policy framework for the project”. CELBET will explore the benefits of possible cooperation with other projects, like HORIZON 2020 and its successor, and in case of external funding, consider and carry out limited cooperative activities. National activities are not covered by the project.

The activities of the functional teams are closely inter-linked and the dependencies between the teams are described under each work package in Section 5.2. Carrying out the feasibility study on the future of CELBET contributes to the continuity of cooperation between 11 Member States.

BCP Evaluation team (WP 1) will provide support for BCP managers in CELBET Member States for improving the performance of border-crossing points (BCP).

The main task for BCP Evaluation team together with other teams and the members of the BCP Network is to continue further development and implementation of CELBET 2 BCP capacity evaluation approach. This approach enables the BCPs also to make self-evaluation. The team will continue to plan and carry out BCP Diagnostic studies and follow-up procedures in selected BCPs. Human resources management will be taken into account.

CELBET 1 and CELBET 2 experience on setting-up a framework for evaluation of the BCPs shows, that there is a need to describe the minimum steps for establishing minimum standards for customs controls. This means that the existing control methods and good working practices at the BCPs should be explored further and shared amongst the CELBET Member States

The team will keep close cooperation with CUP (Customs Union Performance Project Group) and with LFCG (Land Frontier Contact Group) in order to find synergies and avoid overlapping of activities. The team will also use the LFCG data in agreement with the Commission for preparation of the BCP Diagnostic studies.

Risk Management team (WP2) will provide a comprehensive agenda for strengthening customs risk management for CELBET Member States in road and rail modes of transport.

The risk management element of CELBET 3 will continue to contribute to the improvement of CRMF implementation from the common perspective, exploiting existing structures, processes and competences and building on the outcomes from CELBET 1 and 2. The CELBET 3 Risk Management activities will support the National Risk Analysis Centres (NRAC) of CELBET countries by providing risk related data, promoting common approach towards identified risks and aiming at improved communication.

The team will collaborate closely with DG TAXUD as appropriate in the CRMF context.

Customs Controls Team (WP3) will continue the work of Operational Controls Team of CELBET 2. The team will exploit the data collected and analysis produced during CELBET 1, CELBET 2 and by the LFCG when planning JCAs - *joint CELBET activities* - at selected road and rail BCPs, commercial and passenger traffic and second line control out of BCP with customs mobile units. These customs controls activities will target safety and security measures specific to the land border, both road and rail: smuggling, cigarettes, drugs/ precursors, weapons, counterfeited products, waste, cash controls etc. While planning JCAs the team will take into consideration different aspects such as border strip, volume of traffic, type of the vehicle, type of the customs controls considering the available staff and equipment, duration of the customs controls, etc.

In line with CRMF evaluation cycle and article 46 UCC, the results of JCAs will be delivered to Risk Management Team.

Equipment team (WP 4) will work towards ensuring that the BCPs operating at the EU Eastern and South-Eastern land border would be equipped with sufficient, reliable, state-of-the-art and efficiently used customs control equipment.

The team will advise and assist Member States in market research and preparing technical specification of procurements of various items of customs detection technology as well as how and where to use available funds and financial instruments to procure new customs control equipment. The team will also assist CELBET Member States in the preparation of procurements, including commonly agreed technical specifications, suggested pre-purchase test protocols and recommendations for field validation tests. The team will propose and assist missions organised by the Cooperation team for movement of officers and customs detection technology, e.g. sniffer dogs, handheld or mobile equipment from one country to another, will continue the work on the creation of CELBET Automated Number Plate Recognition System (ANPRS) and will develop further CELBET X-ray/NII equipment seizure and modus operandi information exchange.

The team will work closely together with DG TAXUD. Interaction and close coordination with other project groups, e.g. Detection Technology Project Group and the northern and southern port contact groups, including the scan subgroup and Land Frontier Contact Group (LFCG), including the rail subgroup, will be built up.

Training team (WP5) will continue and enhance the successful actions and deliverables from CELBET 2 to contribute to the implementation of the CELBET training products both in CELBET Member States training systems and as well at EU level.

Effective functioning of the Centres of Expertise being the key tool for meeting the training needs among and outside CELBET MS will be ensured. The already established Centres of Expertise will be evaluated, improved and strengthened and new ones will be created to cover the training needs and to guarantee a long-term impact of CELBET trainings. The training team together with the e-learning network will maintain the CELBET Training platform, practical trainings in customs control area will be organized and implementation of CELBET training modules in national training programs will be monitored,

Cooperation with key partners (DG TAXUD, PEN-CP, Frontex, CEPOL, other EU countries) will be improved through identifying topics of common interest and framing the cooperation activities and training courses. Financial support from the Commission under CLEP programme will be used to cover relevant CELBET training activities.

Cooperation Team (WP 6) will develop its activities in three main areas: cooperation among CELBET members, inter-agency cooperation and neighbouring 3rd country cooperation. The team is going to support implementation of the CELBET products at national level and coordinate missions/exchange of officers. The team will also continue the Border Strip Approach designed and successfully implemented during CELBET 2 activities in the area of facilitation of cooperation between CELBET members. Following requests from CELBET members and addressing serious risks to the EU budget, the team is going to tackle the issue of variable approach in enforcing excise duties exemptions at different border strips of the EU Eastern and South-Eastern land border.

The team will continue its close cooperation with DG TAXUD in the area of assessing implementation of the Guidelines on Customs Administrations (CA) and Border Guard (BG) cooperation in CELBET MS. CELBET involvement in Eastern Partnership activities will be preserved and possibilities for more active cooperation with CEFTA countries and in the framework of Stabilization and Association Process will be explored.

The team will continue to promote, develop and implement the most successful products delivered during CELBET 1 and 2: joint Customs and BGs contingency management, Synchronised Checks advanced solutions implementation process and procedure of Balanced BCP development

The BCP Network (WP 7) was established in CELBET 2. The BCP Network members continue to be the main contact for enhancing cooperation between the BCPs and for spreading CELBET recommendations, for implementing CELBET tasks and outcomes at the BCPs.

The tasks of the BCP Network members will not change compared to CELBET 2. The BCP Network will give practical input and feedback on the feasibility of CELBET activities to the teams, share best practices and act as mediator to the senior management of the participating Member States.

The BCP Network members will be involved in updating the list of identified risks, consulted on measures to mitigate the risks; planning and assessing Joint CELBET Activities (JCA), participate in BCP Diagnostic studies, evaluation of the Diagnostic study tool, etc.

The Feasibility study on the future of CELBET (WP 8) will thoroughly and objectively explore the current working environment of CELBET teams. The study will independently catch the most essential elements of the activities of each team, analyse their existing challenges and recommend solutions for future collaboration for mid-term (e.g. platform-like for several years, etc.) and long-term, e.g. in the framework of the permanent structure. A more advanced collaboration form and elimination of external influences on the operation of Customs at the border-crossing points (BCP) of EU Eastern and South-Eastern land border would bring advantages both to the MS involved and to the entire EU. The future CELBET should play a supportive role for the engaged national services, TAXUD, OLAF, Frontex, Europol and other stakeholders.

The study will contain a problem/needs statement, legislative environment analysis, possible future solutions, financing options, including funding of personnel costs and a pilot exercise. The study will also analyse if a more permanent solution could be used for certain functions only, e.g. project management and/or certain activities, e.g. risk management, evaluation and monitoring of the BCPs, enhancing inter-agency cooperation at the BCPs.

Management of the project (WP 9) will create and support successful and effective collaboration, performance, networking and communication within CELBET. It aims to ensure appropriate liaison and coordination between all the partners of the project, between the team leaders and experts, the BCP Network and the Public relations expert. Management of CELBET is in charge of supervision of the milestones and deliverables of the project. Reporting to and coordination with DG TAXUD is also part of the duties of CELBET Management.

This work package will also cover all financial aspects of the project, including local grant coordinators' duties. It is a horizontal work package that lies above all other technical work packages.

3.2.Expected results

BCP Evaluation (WP 1):

- Thirty (30) diagnostic studies will be carried out as well as necessary follow-up activities in selected BCPs.
- The current BCP evaluation framework will be further developed, including the rail sector
- The BCP Evaluation team will give input for the Training team on prevention of the corruption at the BCPs.
- Minimum standard for customs controls of passenger cars at the BCPs will be established
- The existing IT-solutions that support BCP management will be explored
- Assistance will be provide to the BCPs on measurement of the level of smuggling on passenger traffic
- The BCP Evaluation team will take care of the necessary preparations of the BCP Network meeting arrangements

Risk Management (WP 2) results will be based on lessons learned during CELBET 1 and 2:

Team`s contribution to customs risk management across the EU, e.g.:

- RIFs as appropriate channel for information exchange between CELBET MS and EU28/27;
- insights on capacities and needs for risk analysis;
- insights for CRC evaluation (post seizure analysis);
- protection of EU according to common identified risks.

Their contribution will be fulfilled by:

- Gathering information on risk management procedures in non-commercial traffic at the borders.
- Gathering information on Risks-based control tactics at the borders in commercial and non-commercial traffic
- Updating information about national risk engines and procedures of risk management.
- Supporting platform for data exchange between Europol and CELBET MS national administrations using liaison officers.
- Continuous analysis of seizures and modus operandi.
- Creation of general and/or regional risk profiles based on operational analysis
- Updating the List of Risks existing at the EU external land border.
- Enhanced involvement of NRACs by using the NRACs Network's experience and expertise.

The risk management element of CELBET contributes to the improvement of CRMF implementation from the common perspective, in line with existing structures, processes and competences. Enhanced risk management capacity will have direct impact on the operational controls at the EU Eastern and South-Eastern land border and will lead to more targeted controls and better detection of smuggled or illegal goods. It will also enhance the customs understanding of land border related threats and support the planning of co-ordinated operations and development of customs risk management

Customs Controls (WP 3) will provide:

- Better coordination of customs controls at the operational level;
- Enhanced harmonisation of customs control practice;
- Broader picture of threats almost in real time thus allowing more adapted operational controls tactic;
- More valuable operational information for evaluation of the situation at the EU land border on different border strips – input for MS and Commission;
- Enhanced safety and security measures at the external land border through coordinated operational customs controls;
- Better protection of financial interests of MS and EU.

Equipment team (WP 4):

- Advisory function in supporting MSs to prepare procurements customs detection equipment is provided.
- Cooperation between procurement experts of the MSs will be more effective and the proper use of the Customs Control Equipment Instrument (once adopted) will be furthered.
- Commonly accepted user requirements on various items of customs detection technology will result in that the BCPs operating at the EU Eastern and South-Eastern land border would be equipped with sufficient, reliable, state-of-the-art customs control equipment.
- The use of common Automated Number Plate Recognition Systems will be promoted and piloted.
- The practical cooperation in use of Non-intrusive Inspection Systems will be strengthened, seizure information and modus operandi detected by NII equipment will be shared and the harmonized training of x-ray image interpreters based on common knowledge will be supported.
- By CELBET missions the practical cooperation and sharing of experiences will be more effective between front line officers who have special skills and experiences with customs detection technology. This helps the aim that the deployed equipment is efficiently used at external land borders.

Training team (WP 5):

- CELBET Training catalogue is updated.
- CELBET training platform is enhanced and upgraded in line with the CELBET training activities
- Specialised trainings to meet urgent training needs organised
- Supplementary trainings to support the implementation of all CELBET WP organised
- Guidelines on the national implementation of CELBET trainings is developed
- Cooperation with the training network is enhanced
- Reports on the national implementation of CELBET trainings is collected
- Standards for the CELBET trainers is established
- Recommendations on how to improve the guidelines for the CoE is presented
- Joint activities and/or trainings organized in cooperation with key partners (Frontex, CEPOL, etc.)

Cooperation (WP 6) will:

- Providing effective tools supporting coordinated MS customs administrations actions in case of:
 - emergency at the BCPs (in form of framework for officers' missions)
 - implementation on any solution harmonising procedures or increasing efficiency and disseminating best practices (in form of framework for officers' exchange)
- Promoting and providing the assistance in the implementation of the synchronised checks advanced models concept, balanced development of the both sides BCPs and contingency procedure.
- Increased efficiency and harmonisation of CELBET member customs administrations performance at the Eastern and South-Eastern land border as a result of implementation of selected best practices.
- Facilitation of the implementation of the CELBET products at the national level.
- Harmonisation of the CELBET members approach towards enforcement of the excise goods import limitations.
- Enhanced border strip co-operation by unifying approaches of the CELBET Members States to the same neighbouring 3rd Country.
- Reduced risk of frauds resulting from various enforcement of the excise goods import limitations in CELBET members.
- CELBET contribution into the process of operational implementation at the BCP level of the recommendations based on the revised Guidelines on cooperation between CA and BG issued by EU Commission
- Enhanced cooperation and coordination of CELBET actions at Eastern and South-Eastern land border, including with other stakeholders, such as, e.g. Frontex, OLAF, Europol.

The BCP Network (WP 7) members are engaged actively in discussions during the meetings. The Head of CELBET and CELBET teams receive relevant information for updating their deliverables and adopting their activities. The members of the BCP Network:

- have better understanding/knowledge on the deliverables;
- are spreading and implementing the outcomes of all teams at national level;
- act as a network on national and international level;
- are motivated to present their success stories;
- are engaging national experts in the project activities, e.g. JCAs;
- are enhancing inter-agency co-operation at national level.
- some of the deliverables are implemented partially or fully in some BCPs

Feasibility study on the future of CELBET (WP 8):

- The needs and objectives for future of CELBET for mid-term and longer term are identified.
- Existing more permanent solutions, including the legal and financial options for future of CELBET are explored.
- Main findings are described and most suitable option(s) for future of CELBET are proposed.
- A pilot plan for testing the most suitable option for CELBET is prepared and pilot is implemented, if needed.
- Proposal for future of CELBET is provided.
- Preparations for continuation of CELBET are started.

Management (WP 9) will ensure:

- Smooth management of the project

- Coordination of the activities between various actors involved in activities
- Contribution to the evaluation of the success of the activities
- Overall coordination and communication with DG TAXUD
- Fulfilling contractual obligations
- Timely reporting
- Monitoring of the activities (business and programme)

3.3.Success Criteria

The outcomes of the project will be evaluated by the Steering Committee. The success criteria will be based on the number of best practices and recommendations implemented by the Member States, and trainings and evaluations of the BCPs carried out for enhancing the capacity of BCPs in the following areas:

- Better tackling of risks at the EU Eastern and South-Eastern land border by bridging the gaps, improving quality and scale of risk management collaboration via CRMS both within CELBET and for the EU-28
- Improving technical capacity of the BCPs taking into account different characteristics of BCPs.
- Development of the skills and knowledge of BCP managers and customs experts
- Working methods, control practice and quality through networking and sharing the proven/established good practises of BCPs of participating Member States.
- Smoother border crossing to be achieved via inter-agency and 3rd country co-operation.

Closer co-operation and information exchange between administrations involved, carrying out Joint Intensified Activities in commercial, non-commercial/passenger and rail BCPs supported by CELBET Risk Analysis Centre (CRAC), better overview of the level of smuggling via monitoring checks and involving BCP Network contribute to the success of the project.

3.4.Dissemination and use/share of results – ownership of results – intellectual property rights

CELBET Public Relations expert

The main objective of PR expert in CELBET3 will be focusing on making relevant content and attractive graphic side of the information published on website, Twitter, in Newsletter and any other informative additional materials. The PR expert will create attractive information about teams' deliverables and activities by using easy to understand, clear and attention catching infographics for getting/ensuring effective publicity of the project.

During CELBET 3 PR Network will be involved in many activities that will establish stronger cooperation within the Network and ensure effective information exchange. Stronger cooperation will be also developed with DG TAXUD PR Unit. For the purpose of promotion of the project and strengthening CELBET 3 publicity, possibility for funding of promotional material needs to be agreed with Member States.

A special Event Calendar will be created on Twitter to catch the attention of Member States and main stakeholders. This Calendar will provide information on national holidays like e.g. Independence Day of Poland, Day of Lithuania) and Customs Service celebration days (World Customs Day, national customs celebration days) of the CELBET Member States. The Calendar will be created after consultation with the PR Network members.

During CELBET 3 PR activities aim at keeping and raising visibility of the project among all stakeholders, groups of interest and all experts. Member States are encouraged to translate CELBET

promotional and informative materials into national languages where feasible in order to disseminate them more widely.

Types of CELBET results

The results are of three main types:

- results directly linked to the activities of the seven teams and of the horizontal management activity together with the BCP Network: these deliverables can be of different natures (reports, recommendations, guidelines, minutes of meetings, workshop presentations, etc.);
- results linked to the coordination and management of the project itself (progress reports, risk management, change/deviation mitigation procedures, etc.);
- results linked to the reporting and monitoring activities either for the Commission or for the partners.

Dissemination

a. External dissemination

The dissemination of the results to third parties stakeholders at EU level, including Member States not participating in the project is called external dissemination. This is a role of DG TAXUD and CELBET management team to validate and disseminate the outcomes and final results of the project to external stakeholders.

The objective of external dissemination is to maintain a high degree of coordination and seek complementarities between the already organised activities at EU level and the activities developed under CELBET. It will also help in involving parties with mutual interest within EU. The use of the results by the Commission will complement or nourish already existing activities set up by the Commission at EU level.

As CELBET has reached visibility within EU, there is a growing need for direct contact and response to the interest expressed by other Member States and stakeholders.

The principles on external dissemination of CELBET deliverables was agreed on 28 November 2019 at CELBET Steering Committee meeting:

- A) CELBET documents with general data will be made accessible to 28 Customs administrations generally via email or PICS (special folder). This type of documents normally include issues on methodologies, training, inter-agency and third country cooperation. This kind of documents may also be shared with 3rd countries participating in Customs 2020 and its successor programme, after consultation with TAXUD.
- B) CELBET documents with operational data will be shared to 28 Customs administrations on need to know basis via closed user group in PICS. In specific cases, where detailed data include BCP level sensitive information, only the executive summary will be shared via PICS, or alternatively a specific annex for limited use will be produced. This type of documents normally include data on monitoring checks, diagnostic studies, joint CELBET activities, and detection technologies. They may also include information on modus operandi.
- C) CELBET documents concerning risk related data are only shared through CRMS.

Sharing of results within the Commission structures, e.g. OLAF, DG HOME or with other EU institutions (Council) or CPG or Customs 2020 project groups will be done with the support of DG TAXUD.

Sharing of results to Member States not participating in the project and/or CELBET neighbouring countries, also acceding and candidate countries will be done by the project manager.

b. Internal dissemination

Internal dissemination aims at ensuring the right dissemination level of reports, best practices, recommendations and analysis to participating administrations. It is a common responsibility of the CELBET partners to uptake the results and transfer them at national level to relevant actors taking into account the right level of responsibility. The established networks will help in this task. They will also have a role in impact assessment of CELBET deliverables. New tool, diagnostic study, will also partly serve this purpose.

E-mails and PICS will be also used for internal dissemination.

Use and handling of sensitive information

Materials at EU Limited level will be for internal use only and will be distributed on a “need to know” basis. CRMS secure email will be used where appropriate (notably for risk profiles and any materials involving RIF contents).

Ownership and take-up of results

The ownership of results will respect the rules in force concerning confidentiality and intellectual property rights.

The partners of the expert team have the ownership of the results of the action, as well as the property on the products. Nevertheless, TAXUD has a full right of use of the results, either to use them directly or to make them available to third parties, possibly after modifications.

At national level, it is a common responsibility of the CELBET partners to take-up the results and transfer them at national level to relevant actors taking into account the right level of responsibility.

4. Organisational set-up

4.1.Rationale for the composition of the team

The expert team will be composed of a grant coordinator, a project manager, team leaders and experts. The results of CELBET activities will be discussed among the partners at Steering Committee meetings. Work of the expert team will be divided into 9 different activities. Activities of the teams and their dependencies are described in the work packages. DG TAXUD will ensure the follow up of the project actions and encourage the spreading of best practices and knowledge developed by the Expert Team.

4.2.Expertise available in the team

Please note that:

- The project manager position is divided between Finland (first half of the project) and Hungary (second half of the project). The Hungarian project manager is currently holding the position as Equipment team leader. The position of the Equipment team leader will be taken by one of the experts in CELBET 3 Equipment team.
- BCP Network (WP7) is added to each partner as all participating countries will be involved in this work package.

All participating administrations have agreed to provide the resources required to complete the expert team's activities.

Partner list	Expertise brought	Work package involvement
a. Coordinator: Estonia	Grant coordinator Experts (3)	WP4, WP6, WP7, WP8, WP9
b. Partner 1: Finland	Project manager (18 months) Team leader (1) Experts (3)	WP1, WP2, WP3, WP5, WP7, WP9
c. Partner 2: Latvia	Team leader (1) Experts (3)	WP2, WP3, WP4, WP6, WP7, WP9
d. Partner 3: Lithuania	Experts (3)	WP1, WP2, WP6, WP7
e. Partner 4: Poland	PR expert Team leader (2) Experts (3)	WP1, WP2, WP3, WP6, WP7, WP8, WP9
f. Partner 5: Hungary	Project manager (18 months) Team leader (1) Experts (2)	WP3, WP4, WP5, WP7, WP9
g. Partner 6: Slovakia	Team leader (2) Experts (1)	WP2, WP4, WP5, WP7, WP9
h. Partner 7: Croatia	Experts (2)	WP4, WP7, WP8
i. Partner 8: Romania	Experts (2)	WP5, WP6, WP7
j. Partner 9: Bulgaria	Experts (3)	WP1, WP4, WP5, WP7
k. Partner 10: Greece	Experts (2)	WP1, WP3, WP7

4.3. Management, steering and reporting

The overall **project coordination** will be ensured by the grant coordinator, project manager and by the representative of CELBET Steering Committee Chair. The project coordination involves all strategic issues, communication, dissemination of results and engagement of other stakeholders where necessary. The project manager and grant coordinator will be the main contacts to DG TAXUD to handle EU customs union policy level issues.

The progress of the project in terms of the project activities, time-schedule and budget will be monitored on regular basis by the **CELBET management team**. This team will be composed of the project manager, grant coordinator, team leaders, PR expert and, when feasible and appropriate representative of CELBET steering committee. Communication on changes deriving from the activities and results of the project will be the responsibility of the team leaders. Possible variances in schedule and budget will be also handled during these management meetings.

The grant coordinator and project manager can participate at the meetings of the teams to monitor the implementation of the project in order to avoid cases where deliverables quality starts to deteriorate. The team leaders have to inform the project manager and grant coordinator about the content of the deliverables during the project coordination meetings.

The deadlines for deliverables or the timing of the teams' meetings can be adjusted if this will not cause delays in other work packages. All team leaders are responsible for informing the grant coordinator and project manager immediately if possible variances from the agreed time-schedule occur.

Each participating Member State has a **national contact point (NCP)** being the main contact for all CELBET teams. The NCPs give input for the teams from their national administration and receive outcomes from the activities of the teams. The NCPs will collaborate closely with their CELBET experts and CELBET networks' members, especially with BCP Network representative. Depending on national decision and/or organisational structure separate contact points for CELBET activities can be nominated.

The participating Member States have to make available data needed to accomplish the tasks of the expert team.

The responsibility to keep up the morale of the team leaders is a responsibility of the project manager and for experts it is the responsibility of team leaders and experts' home administrations.

Roles and responsibilities

The expert team will be composed of a grant coordinator, a project manager, team leaders, experts, members of the BCP Network, Public Relations expert and National Contact Points (NCPs). Work of the expert team is divided into 9 different work packages. Activities described in all 9 work packages are closely inter-linked with each other. Common meetings of the teams and dependencies are described in more detail in the work packages. The results of CELBET activities will be discussed among the partners at CELBET steering committee meetings. DG TAXUD will ensure the follow up of the project actions and encourage the spreading of best practices and knowledge developed by the Expert Team.

Role of grant coordinator

The grant coordinator will be in charge of:

- Monitoring the implementation of the project in order to make sure that it is implemented in accordance with the terms of grant agreement
- Supplying DG TAXUD with all documents and information required under the grant agreement
- Prepare interim and final grant reports
- Remind partners of the timeline and contractual obligations of the grant agreement
- Manage the grant agreement amendments on behalf of the partners, if needed

- Provide assistance to the team leaders in organizing teams' and networks meetings by submitting the meeting invitations to MS, DG TAXUD and contacting Customs Programme coordinators if necessary.

The role of participating Member States:

Jointly

- Plan and execute the agreed tasks and
- Agree upon deliverables

Individually

- Participate actively in the project;
- Participate in meetings organised;
- Complete tasks undertaken;
- Provide resources required to complete the project activities in order to meet the agreed planning and timelines.
- Nominate additional Contact Point(s) for each CELBET team and networks established under the teams, the BCP Network and for communication/public relations issues for dissemination/ communication purposes.
- Each partner should provide comments to the deliverables in the given deadline set by the project manager, grant coordinator or the team leader. Partners' comments on the interim and final grant reports should be sent no later than 15 days after issuance of the draft report by the grant coordinator.

Management, steering and reporting

CELBET internal organisational structure will have three main layers in order to enhance coherence and coordination and to ensure commitment of partners at the appropriate levels.

Layer 1: Steering Committee

The steering committee will be composed of the Heads of the customs administrations or his/her deputy, representatives of the Commission, the project manager and the grant coordinator. Team leaders and PR expert are also invited. The steering committee will have two meetings a year providing a forum for:

- Reviewing progress of the project
- Reviewing outcomes and their impact
- Discussing budget allocations and resources
- Representing the interests of the partners
- Discussing risks and problems, exploring solutions and deciding on further steps

Its rules of procedure has been agreed during the first meeting of the Steering Committee on 4 April 2017.

Poland holds the position of the Steering Committee Chair.

Layer 2: Project management

The project manager of the expert team (internally called the Head of CELBET) is nominated by the steering committee. Each participating administration has a right to submit **one candidate**.

He/she is responsible for the everyday project management:

- Meetings, coordination and communication with the Team Leaders
- Identifying risks and problems and escalating them as appropriate
- Managing communication within the project

- Reporting to/from the Steering Committee

Project management issues will be discussed during the CELBET management meetings. Regular project coordination meetings between the project manager, the grant coordinator and representative of CELBET steering committee Chair will be held in the margins of CELBET management meetings where possible and necessary. Meetings every three months with DG TAXUD are also foreseen.

Layer 3: Team Leaders, Experts, Heads of BCPs, National Contact Points (NCP) and Public Relations expert

Team Leaders are responsible for:

- timely implementation and follow-up of operational aspects of the technical work packages
- timely distribution of documents and reports to the project manager, grant coordinator, the National Contact Points (NCPs) and the Commission
- managing a team of experts
- collaborating with the Commission and with other team leaders to achieve expected results
- plan, prepare and conduct teams' meetings.

The role of experts is to:

- participate actively in CELBET teams as outlined in the work packages
- implement and complete tasks undertaken
- create new initiatives, share best practices and give input needed for team's work.

BCP Network members are responsible for:

- sharing CELBET outcomes to the BCPs and national management level
- escalating all issues that hinder implementation of the project outcomes to higher level in their national administration
- participating in evaluation of the BCPs
- delivering data requested by CELBET and its networks' members

The National Contact Points (NCP) are responsible for:

- management of the budget allocation
- accurate and timely reporting and monitoring for the interim and final grant reports on the financial aspects
- regular communication with their national CELBET experts and CELBET networks members
- providing assistance for team leaders in organising BCP Network meetings, Diagnostic Study and exchange of officers' missions in terms of venues, accommodation and transportation matters.

The Public Relations expert will be responsible for raising visibility of the expert team by keeping all target groups informed of the activities and outcomes of the project.

The Public Relations expert will address all key target groups important for the project: Member States participating in the project, customs administrations of other Member States, DG TAXUD and after consulting DG TAXUD other EU agencies/bodies (e.g. Frontex, Europol).

Role of DG TAXUD Units E3, A1, A2, A3, E2, E4

The results of the project and its activities are assessed on a qualitative and quantitative basis by the responsible units in DG TAXUD who will co-ordinate and supervise the progress of the activities.

DG TAXUD will assess and verify consistency of the work done by CELBET teams at a broader legal, policy and operational environment of the activity. The follow-up of activities by DG TAXUD will ensure the consistency of the approaches, in terms of harmonisation and prioritization at the EU level. The relevant units in DG TAXUD will be responsible for the external dissemination of the outcomes of the expert team to third party stakeholders at EU level. The unit in TAXUD responsible for a CELBET activity will share the project results within the Commission structures, with other EU institutions, with expert groups and Customs 2020 project groups. DG TAXUD will co-ordinate and cooperate with other DG TAXUD units when cross-cutting issues between activities arise, co-ordinate and co-operate with other Commission DGs and international bodies and Eastern neighbouring countries where needed.

The organisational role of DG TAXUD is to support the collaborative efforts of the Member States by:

- Providing guidance, orientation, steering and recommendations, where appropriate, on the various activity blocks according to the Commission's current roles and competencies in relation to the substance of the tasks
- assessing the technical and financial reports
- providing a workspace within PICS

5. Roadmap & Workpackages

5.1.Planning/schedule of the activities with milestones

Duration of the expert team is 36 months.



CELBET_3_calendar_financial.xlsx

5.2.Work packages

Abbreviations of the teams:

- EV – BCP Evaluation
- RM – Risk Management
- CC – Operational Controls
- EQ – Equipment
- TR – Training
- CO – Cooperation

Work package 1: BCP EVALUATION

Overview of the work package:

The main objective of the **BCP Evaluation team** is to provide support for BCP managers in CELBET Member States for improving the BCP performance.

The main task for BCP Evaluation team together with other teams and the members of the BCP Network is to continue further development and implementation of CELBET 2 BCP capacity evaluation approach. This approach enables the BCPs also to make self-evaluation. The team will continue to plan and carry out BCP Diagnostic studies and follow-up procedures in the selected BCPs. Human resources management will be taken into account.

CELBET 1 and CELBET 2 experience on setting-up a framework for evaluation of the BCPs shows, that there is a need to describe the minimum steps for establishing minimum standards for customs controls. This means that the existing control methods and good working practices at the BCPs should be explored further.

In addition, the existing IT-tools that support the BCP management in the decision-making process will be described and analysed if they can be deployed in other BCPs. The defined customs control standards should be flexible enough to be changed based on the smuggling trends at the BCP.

The team will continue to engage the BCP Network with CELBET activities and strengthen the network by involving it into the discussions and implementation of CELBET recommendations. The BCP Evaluation team will plan and support in organising the BCP Network meetings.

The team together with the Training team will explore existing measures for prevention of corruption and will provide input for the Training team in organising trainings for the MSs.

The team will assist the BCPs, which are interested in performing the monitoring checks on passenger traffic for measurement of the level of smuggling. The ME team will help to interpret the data and give advice on the conclusions and possible measures.

The team will keep close cooperation with DG TAXUD CUP (Customs Union Performance) Project Group), with LFCG (Land Frontier Contact Group) and with Frontex VAU (Vulnerability Assessment Unit) in order to find synergies and avoid overlapping of activities. The team will also use the LFCG data in agreement with COM for preparation of the BCP Diagnostic studies.

Dependencies for WP1		
Work package		How
WP 2	Risk Management	<ol style="list-style-type: none"> 1. Cooperation on BCP Diagnostic studies and follow-up actions (Task 1.1); 2. Consultation on standard (list of control steps) needed for control of passenger cars (Task 1.4)
WP3	Customs Controls	<ol style="list-style-type: none"> 1. Cooperation on BCP Diagnostic studies and follow-up actions (Task 1.1); 2. Consultation on standard (list of control steps) needed for control of passenger cars (Task 1.4) 3. Close cooperation for the use and development of the “Vulnerability Study”.
WP4	Equipment	<ol style="list-style-type: none"> 1. Cooperation on BCP Diagnostic studies and follow-up actions (Task 1.1);
WP5	Training	<ol style="list-style-type: none"> 1. Cooperation on BCP Diagnostic studies and follow-up actions (Task 1.1); 2. The BCP Evaluation team will explore the existing practical solutions in prevention of corruption at the BCPs and provide the information for the Training team for the basis of the training to be developed. (Task 1.3)
WP6	Cooperation	<ol style="list-style-type: none"> 1. Cooperation on BCP Diagnostic studies and follow-up actions (Task 1.1);

WP7	BCP Network	<ol style="list-style-type: none"> 1. Discussion on the outcomes from the BCP Diagnostic studies and follow-up actions (Task 1.1); 2. Presentation and discussion on the best practices on prevention of corruption (task 1.3); 3. Discussion on the results of the monitoring checks (task 1.6)
WP 8	Feasibility study	<ol style="list-style-type: none"> 1. Prepare for possible pilot exercise(s) for testing working together
WP 9	Management	<ol style="list-style-type: none"> 1. Outcomes of the activities will serve as an input for project progress reports (business reports) to HoC and GC

Activities

Task 1.1 Performing diagnostic studies and follow-up activities in selected BCPs.

Responsible partners: FI, BG, EL, PL

The team will perform diagnostic studies in selected BCPs on evaluation of the BCP performance. The final BCP Diagnostic Study Reports with the recommendations and tools will be made available for the BCP representatives and CELBET National Contact Points. As a follow-up activity, after every Diagnostic study the Member State will be asked what actions they will take based on the recommendations and what the deadlines for every action are.

Ten diagnostic studies will be performed per year based on an annual plan. The Annual Plan is a list of the selected BCPs with the preliminary timeframe for the diagnostic studies and will be agreed with the CELBET Steering Committee. The Annual Plan will be put together based on different criteria: Equipment inventory, monitoring checks, vulnerability study (including LFCG data if agreed with COM), location, and threat assessment. The diagnostic studies can be combined with team meetings. The BCP diagnostic studies will help customs administrations to assess the strengths and weaknesses, to give an input for gaps and needs analyses and to identify and plan development needs. The tool is intended to help to improve and strengthen the customs performance.

A summary, which includes the findings and recommendations of all conducted BCP Diagnostic Studies and possible measures taken by the concerned MS and CELBET teams, will be presented to the CELBET Steering Committee once per year.

One year after each BCP Diagnostic study the team will ask the concerned CELBET Member State and CELBET teams for feedback on the recommendations (e.g. what trainings are carried out, what measures are taken, etc.).

The team will explore the possibilities to further develop the BCP evaluation framework (methodology) with Frontex VAU (Vulnerability Assessment Unit) based on their experiences and coordinate the planning of BCP Diagnostic studies in order to avoid overlapping of activities (VAU assessments and SCHEVAL) at the EU Eastern and South Eastern land border points.

Deliverable 1.1: Diagnostic Study Reports, n+1; yearly summary report.

Task 1.2: Develop further the current BCP evaluation framework.

Responsible partners: FI, BG, EL, PL

After one year implementation of the diagnostic studies the Diagnostic Study Tool, Guidelines and Reporting Template will be further elaborated. BCP Network members will be involved in this task

beside CELBET teams' experts. The team will use the information and work together with the LFCG rail subgroup.

Framework for evaluation of the rail BCPs will be set-up.

Deliverable 1.2.A: Updated version of the Diagnostic Tool, updated Guidelines and Reporting Template.

Deliverable 1.2.B: Diagnostic Tool, Guidelines and Reporting Template for evaluation of the rail BCPs.

Task 1.3: Input for the Training team on prevention of the corruption at the BCPs.

Responsible partners: PL, BG

Prevention of corruption training in cooperation with the training team will be developed. The BCP Evaluation team will explore the existing practical solutions in prevention of corruption at the BCPs and provide the information for the Training team for the basis of the training to be developed.

Deliverable 1.3: Description of the existing practical solutions on prevention of the corruption at the BCP.

Task 1.4: Establish minimum standard for customs controls of passenger cars at the BCPs

Responsible partners: BG, GR, PL

The team will explore the existing passenger cars control methods (including selection for control), good working practices and customs control management approaches at the BCPs. The team will provide a list to be used as a check-list during the control of a passenger car. The list will involve all minimum control steps needed for control of passenger car at the border. The check-list will be piloted during a JCA and adjusted if necessary. The content of the check-list will be concluded in cooperation with Risk Management, Training and Customs Controls teams.

Deliverable 1.4: Standard (list of control steps) needed for control of passenger cars.

Task 1.5: Explore existing IT-solutions

Responsible partners: EL, LT, PL

The team will explore available IT solutions that support the BCP management in decision-making. Also, the existing tools for random selection of objects for customs control (i.e. electronic selection for monitoring checks) will be explored. As an example, the Polish SOC (System Odpraw Celnych) system will be described and possibilities to use this system in more CELBET MSs will be explored.

Deliverable 1.5: Description of the existing IT-solutions

Task 1.6: Provide assistance to the BCPs on measurement of the level of smuggling on passenger traffic

Responsible partners: LT, BG

The BCP Network members will be invited to continue to perform the monitoring checks for measurement of the level of smuggling and the team will provide assistance on collecting and interpreting the results. The monitoring checks analysis tables will be made available in SharePoint, where the BCP Network members can immediately see the results and graphs. The measures/best practices will be discussed during BCP Network meetings.

Deliverable 1.6: Results of the monitoring checks on the passenger traffic (n+1) and assistance provided.

Task 1.7: Preparation of the BCP Network meetings

Responsible partners: FI, EL, PL

BCP Network meetings will be organised by the BCP Evaluation team in collaboration with the CELBET NCP organising the meeting.

The frequency of these meetings is specified in the Planning/schedule of the activities.

Minutes from the BCP Network meetings (both plenary and regional) will be prepared by the CELBET NCP organising the meeting.

The Head of CELBET will chair the BCP Network meetings, giving overview on CELBET activities, and the performance of BCPs based on different actions. Also the Team Leader(s) will be invited to give an overview on the team's activities needing BCP Network attention/involvement.

The BCP Evaluation Team in close collaboration with the CELBET NCPs, project manager, grant coordinator and other teams will prepare the BCP Network meetings.

The team will:

- Plan the objectives, tasks and expected results of the BCP Network meetings together with the project manager and grant coordinator;
- Gather input from other teams (progress of the activities and deliverables; presentations; etc.) which will be discussed in BCP Network meeting;

The BCP Network will have one plenary meeting per year.

In addition to the plenary meetings, three regional⁶ meetings of the BCP Network will be organised.

Deliverable 1.7: Presentations; outcomes from the discussions

Expected results for this work package

- Thirty (30) diagnostic studies will be carried out as well as necessary follow-up activities in selected BCPs.
- The current BCP evaluation framework will be further developed, including the rail sector
- The BCP Evaluation team will give input for the Training team on prevention of the corruption at the BCPs.

⁶ Regions: Nordic-Baltic (Finland, Estonia, Latvia, Lithuania), Visegrad (Poland, Slovakia, Hungary), Southern/South-Eastern (Croatia, Romania, Bulgaria, Greece)

- Minimum standard for customs controls of passenger cars at the BCPs will be established
- The existing IT-solutions will be explored
- Assistance will be provide to the BCPs on measurement of the level of smuggling on passenger traffic
- The BCP Evaluation team will take care of the necessary preparations of the BCP Network meeting arrangements

Task/Subtask number.	Deliverable number	Due time	Experts	In cooperation with
1.1	Deliverable 1.1: Diagnostic Study Reports, n+1, yearly summary report.	M1-36	All	BCP Network All teams
1.2.	Deliverable 1.2.A: Updated version of the Diagnostic Tool, updated Guidelines and Reporting Template.	M15	All	CC, RM team
1.2.	Deliverable 1.2.B: Diagnostic Tool, Guidelines and Reporting Template for evaluation of the rail BCPs.	M11	All	CC, RM team
1.3	Deliverable 1.3: Description of the existing practical solutions on prevention of the corruption at the BCP.	M12	All	TR team
1.4	Deliverable 1.4: Standard (list of control steps) needed for control of passenger cars.	M11	All	RM, TR and CC team
1.5	Deliverable 1.5: Description of the existing IT-systems	M16	All	All teams
1.6	Deliverable 1.6: Results of the monitoring checks (n+1) and assistance provided.	M8; M16; M23; M29	All	CC team
1.7	Deliverable 1.7: Presentations; outcomes from the discussions	M12; M24; M36	All	All teams, NCPs

Milestones for this work package

After 6 months:

First diagnostic studies are conducted in selected BCPs.

After 12 months:

10 diagnostic studies are conducted in selected BCPs. One monitoring checks exercise at the BCPs is carried out and first results introduced to BCP Network. Standard list of control steps needed for control of passenger cars is drafted. BCP Diagnostic tool for rail prepared. Second Annual list of the

BCP Diagnostic studies is prepared and introduced to BCP Network and agreed with Steering Committee.

After 18 months:

BCP Diagnostic study follow-up procedure is implemented in concerned CELBET Member States. First assessment reports of the monitoring checks are ready and introduced to BCP Network.

After 24 months:

Second Annual list of the BCP Diagnostic studies is prepared and introduced to BCP Network and agreed with Steering Committee.

After 36 months:

In total 30 diagnostic studies are conducted in selected BCPs.

Distribution of tasks of each partner for this work package

Team Leader: FI

Experts: BG, EL, LT, PL

The Team Leader will:

- be responsible for the operational implementation of CELBET BCP Evaluation Work Package
- ensure timely and qualitative achievement of the work package objectives
- coordinate the work of the experts
- provide decision making, quality control and conflict resolution mechanisms to support the project in the framework of work package
- responsible for collecting, reviewing and submitting reports and other deliverables to the Head of CELBET
- prepare Team meetings, chairing the meetings, preparing the minutes and monitoring the implementation of decisions taken at meetings
- ensuring flow of information and documents between team members

The experts will:

- be responsible for active participation in CELBET BCP Evaluation team tasks
- participate in the meetings and reply to requests
- produce the requested input in due time
- assist the team leader with the collection of information relevant to the work package
- assist the team leader with the preparation of reports and all project related other work document

Work package 2: RISK MANAGEMENT

Duration: 36 months

Overview of the work package:

CELBET RM Team will continue to perform its tasks considering the work done at the Customs Union level for improving effectiveness and efficiency in selection for control while facilitating legitimate trade. The team will particularly reckon with:

- CRMF and its components of Common Risk Criteria (CRC) and Customs Risk Management System (CRMS);
- Security Risk Rules Project Group (SRR PG), including subgroup on evaluating of existing common risk rules;

- Annual CRC evaluation process and the development of the CRMF evaluation cycle;
- Commission Communication on Customs Risk Management and Security of the Supply Chain;
- EU Strategy and Action Plan for Customs Risk Management.

The concept of customs risk (as defined in the UCC) is very broad. Customs risk management at the external land frontier plays an important role in protecting the whole EU in relation to a range of customs risks, many of which have a serious security and/or safety dimension.

The EU strategy and action plan for customs risk management provides a comprehensive agenda for strengthening customs risk management across seven objective areas, with implementation being guided by a detailed Road Map. The CELBET RM Team package aims to support developments in this context in road and rail modes of transport.

The risk management element of CELBET 3 will continue to contribute to the improvement of CRMF implementation from the common perspective, exploiting existing structures, processes and competences and building on the outcomes from CELBET 1 and 2.

The CELBET 3 Risk Management work package supports the National Risk Analysis Centres (NRAC) of CELBET countries by providing risk related data, promoting common approach towards identified risks and aiming at improved communication.

CELBET will collaborate closely with DG TAXUD as appropriate in the CRMF context. This will be agreed in a practical way between the Risk Management team leader and TAXUD Unit A3 on a task-by-task basis.

Dependencies for WP2		
Work package		How
WP1	BCP Evaluation Team	<ul style="list-style-type: none"> • Updating the List of Risks (Subtask 2.4.2).
WP3	Customs Control Team	<ul style="list-style-type: none"> • In cooperation with the Customs Controls Team, the Risk Management Team will be supporting JCAs and designing risk profiles for the regional JCAs or JCA that will cover the whole land border of 11 CELBET MS. (Task 2.6).
WP4	Equipment Team	<ul style="list-style-type: none"> • The Risk Management Team will collaborate with the Equipment Team when analysis of the usage of ANPRS/Passport scanner will be carried out and will give recommendations where improvements could/should be made. (Task 2.1).
WP5	Training Team	<ul style="list-style-type: none"> • Cooperation on improving risk analysis topic for CELBET trainings
WP 7	BCP Network	<ul style="list-style-type: none"> • Deliver the information on collected seizures (Subtask 2.4.1). • Updating the List of Risks (Subtask 2.4.2).

Activities

Task 2.1 Gather and examine detailed information about risk analysis of vehicles and passengers crossing the Eastern and South-Eastern borders of the EU.

The overview (analysis) will be based on the best practices and experiences of the Member States in order to achieve an equivalent level of risk management for this area of interest in all CELBET Member States in the future. This could lead to a creation of a platform or environment where all seizures information (the vehicles, passengers etc.) could be found and would be available for every CELBET Member States for risk analysis purposes and more effective targeting of the risky cars and passengers. The RM Team will create a questionnaire which will be distributed to **11 National Risk Analysis Contact Points (NRACPs)**. The collected information and data will be compiled, compared and analysed and will focus on available registers, databases, software solutions, risk profiling possibilities and other tools used by risk analysts for mitigating risks related to passenger traffic.

The overview (analysis) will build on the information collected in CELBET 2, where the RM Team collected, examined and analysed information regarding national risk engines.

The Risk Management Team will collaborate with the Equipment Team when analysis of the usage of ANPRS/Passport scanner will be carried out and will give recommendations where improvements could/should be made.

Deliverable 2.1.D: Overview (analysis) of risk management in passengers and vehicles traffic at the borders in CELBET MS.

Responsible partners – FI, LT, LV, PL, SK

Task 2.2 Gather and examine detailed information about risk-based control tactics at the borders in the CELBET Member States.

The Risk Management Team will explore **risk-based control tactics at the borders in the CELBET Member States** and prepare an overview (analysis) for risk management on risk-based control tactics for passengers and commercial traffic on the tactical level in the Member States. After CELBET 2, the Risk Management Team have preliminary information about BCPs, such as risks, risk engines, equipment. Therefore, the Risk Management Team plans to collect also information about control tactics on risk management level, such as:

- kinds of risk profiles for specific BCPs,
- what kind of control instructions they give in their profiles,
- what kind of risk related information they share with the control officers,
- how countries deal with offenders, are they profiled and for how long, what are the practices,
- what kind of registers or databases are available to the lane officers or local and regional risk analysts, if they receive intelligence or other kind of information from other law enforcement agencies (LEA), do they share information with other LEA etc.

The RM Team will create a survey which will be distributed to the **11 National Risk Analysis Contact Points (NRACPs)**. The collected information and data will be compiled, compared and analysed.

A document on these control tactics would be the final product which will be created. This could help to set standards for the future for the CELBET MS to have the same level of risk management approach in passenger and commercial traffic.

The CRC management in the Member States will be explored and analysed in the context of risk-based border control tactics.

Deliverable 2.2.D: Overview (analysis) of risk-based control tactics at the borders in CELBET MS.

Responsible partners – FI, LT, LV, PL, SK

Task 2.3 Follow-up survey on detailed information about national risk engines, risk management capabilities.

During CELBET 1 it was discovered that knowledge about capabilities of national risk engines was elementary when planning general risk profiles. Therefore, during CELBET 2, the RM Team collected information from 11 CELBET MS about the structure and processes of risk management, process of risk profile approval, functional capabilities and limitations of their national risk engines, monitoring and evaluation of automated risk profiles, assessment of the effectiveness of automated risk profiles in commercial and passenger traffic and future developments.

Work started in CELBET 2 on this overview (analysis) of risk engines capabilities will continue and information will be updated.

The RM Team will follow-up, discuss, collect and update the information on risk engines and risk management capabilities with **11 National Risk Analysis Contact Points (NRACPs)**. This information will be incorporated to the **Risk Management in CELBET Member States Minimal Requirements for Risk IT Systems** overview (analysis) keeping it up to date.

The RM Team may participate in common site visits with the purpose to examine the work of NRACs in MSs.

Deliverable 2.3.D: Updated **Risk Management in CELBET Member States Minimal Requirements for Risk IT Systems** overview (analysis) CELBET MS.

Responsible partners – FI, LT, LV, PL, SK

Task 2.4 Sharing risk related data between MSs that may be used for mitigation of the risks for different modes of transport.

The RM Team will gather available data from LFCG reports in consultation with DG TAXUD and information available in CRMS-RIF system, AFIS. The team will explore available data about risk analysis from other EU agencies and identify valuable data giving additional knowledge about new and existing external land border trends, threats and risks.

During CELBET 2 the RM Team started and carried out a quarterly collection of the **data on seizures** from the CELBET Member States. The cleared and compiled raw data were sent to the National Risk Analysis Centres (NRACs) via RIFs or used as risk profile(s) during Joint Intensified/CELBET Activities (JIA/JCA).

The RM Team will continue with this collection and analysis of the received data and prepare reports (analysis), which will be shared via RIFs. The team might use this data to create regional risk profiles to support JCAs, if feasible and necessary. Whereas the CELBET targeted group in CRMS has been opened to all EU28/27 MS, seizure and risk-related information communicated towards the CELBET NRACs are thus visible to all Member States.

The RM Team also started to collect case studies (description and pictures) about interesting seizures in CELBET MS. This activity will go on as well.

During CELBET 2, the RM Team collected information about the risks identified at the external land border and created a **List of Risks**. As risks might change at the BCPs, the Risk Management Team

plans to have at least one update of this **List** during CELBET 3, to have a current overview of the situation at the BCPs. The **List of Risks** was created and will be updated with the involvement of the BCP Network and the NRAC Network. The Risk Management Team will create an analysis of the received updated List of identified Risks at the BCPs.

RM Team will consider possible gathering of customs risk related information from EU agencies, e.g. Europol, Frontex and national border agencies, that can be further explored in consultation with DG TAXUD while creating risk profiles and planning joint intensified activities.

Operational cooperation with Frontex and Europol may result in mutual support during joint activities in different areas of interest. Prior to every activity, DG TAXUD will be consulted.

The RM Team will ensure sharing of collected risk related data to all CELBET MS. For carrying out this task, the RM Team will use the CRMS domain and the NRAC network created during CELBET 1 and 2.

Subtask 2.4.1 Gathering seizures data from 11 NRACs.

The RM Team during CELBET 1 and 2 started to collect information about companies and vehicles previously involved or suspected in smuggling of excise goods and fraudulent procedures. This approach improved data sharing between CELBET NRACs and is considered as one of valuable deliverables from CELBET. The CRMS secure email is used for gathering of the seizures data from CELBET Member States NRACPs. The RM Team will continue to work with collection of seizure data and provide them to the NRAC Network.

The RM Team will update the template for reporting seizures if necessary. The template is distributed to all CELBET NRACPs with the aim to collect historical seizure information from certain period of time and could be used for designing CELBET general and/or regional profiles and/or to support JCAs.

The RM Team will carry on with the collection of case studies (description and pictures) about interesting seizures in CELBET MS.

Deliverable 2.4.1.D: Gathered, evaluated and disseminated seizures data.

The information gathered from 11 NRACs will be collected, analysed and the compiled raw data in addition with an analysis of the seizures data will be made available to CELBET MS and EU28/27 in CRMS-RIF and could be used for creation of general and/or regional risk profiles as well as for planning of JCAs.

Responsible partners – FI, LT, LV, PL, SK

Subtask 2.4.2 List of Risks shared with 11 national risk analysis contact points (NRACP) for comments and collection of additional risks identified at national level.

During CELBET 2, the RM Team collected information about the risks identified at the external land border and created the **List of Risks**. As risks might change at the BCPs, the Risk Management Team plans to have at least one update of this **List** during CELBET 3, to have a current overview of the situation at the BCPs. This **List of Risks** was created and will be updated with the involvement of the BCP Network and the NRAC Network.

The **List of Risks** can be used as a tool for better targeting CELBET JCAs while focusing on specific risks and selecting appropriate BCPs where to carry out the activities at.

Deliverable 2.4.2.D: Updated and disseminated List of existing Risks at external border. The Risk Management Team will create an analysis of the received updated List of identified Risks at the BCPs.

Responsible partners – FI, LT, LV, PL, SK**Task 2.5 Creation, testing and implementation of regional and general risk profiles.**

Based on the evaluation of data available, the RM Team will pull out common trends and risk indicators that may be tested while creating both regional (automated and/or manual) and/or general risk profiles.

Created risk profiles will be sent to relevant CELBET **National Risk Analysis Contact Points (NRACPs)** for testing against national historical data to estimate potential impact at national level. After testing, NRACPs will provide feedback to the RM Team to support decision-making about the implementation, scope and duration of profiles. NRACPs could be asked to provide feedback about risk profile hits and control results. Collected feedback would be evaluated and if needed, risk profiles may be amended/cancelled/prolonged.

The Risk Management Team also supports the creation of local or regional risk profiles in Member States by providing compiled seizures reports and analysis to Member States' NRACs. This may result in better targeting and mitigating risks at the external borders.

During CELBET 2, the team designed and created risk profiles which were published in the CELBET Targeted Group in CRMS-RIF and has been visible and available to all CELBET NRACs for implementation in their national risk engine systems.

Deliverable 2.5.D: Shared risk profiles that may be used for applying risk mitigation measures, assessment of risk profiles.

Responsible partners – FI, LT, LV, PL, SK

Task 2.6. Supporting regional and/or CELBET 11 level JCAs.

In cooperation with the Customs Controls Team, the Risk Management Team will be supporting JCAs and designing risk profiles for the regional JCAs or JCA that will cover the whole land border of 11 CELBET MS.

The RM Team, according to gathered information and selected areas, will decide to support JCA with virtual or physical CELBET Risk Analysis Centre (CRAC).

The RM Team will support more intense communication with NRACs, by regular consultations and joint meetings to examine national needs and interests in targeted CELBET risk areas.

Deliverable 2.6.D: Risk profiles for the Joint CELBET Activities (JCAs) at regional and/or CELBET 11 MS level are designed, disseminated via CRMS-RIF and evaluated with enhanced involvement of NRACs.

Responsible partners – FI, LT, LV, PL, SK

Task 2.7. Data sharing between National Liaison Officers in Europol and CELBET MS national administrations.

During CELBET 2 the RM Team and National Liaison Officers in Europol tried new ways of data sharing and communication involving also Europol's Finnish liaison officer, who would collect, process and give feedback on gathered information to national administrations via existing channel – SIENA.

On the grounds of those successful pilot activities, the RM Team wishes to cooperate further with Europol and exploring new possible methods for mitigating risks in CELBET MS.

During planning and running of JCAs, the RM Team will explore possible involvement of Europol's liaison officers for cross-checking of data, e.g. company names, licence plates.

Deliverable 2.7.D: Data sharing between National Liaison Officers in Europol and CELBET MS.

Responsible partners – FI, LT, LV, PL, SK

Task 2.8. NRAC Network.

During CELBET 2, the RM Team established CELBET MS NRAC Network. Objectives of the NRAC Network are to:

1. Ensure intense communication with the RM Team as regards data collection from national administrations;
2. Develop communication channel for fast communication and exchange of opinions and experience on risk profiles and other risk mitigation measures initiated by the RM Team;
3. Effective data transmission while creating plans for JCAs, including reports of activities.

Creation of the NRAC Network helped to promote CELBET's vision to develop a united approach in CELBET MS regarding risk analysis, facilitated collection and using of exchanged data on seizures. CELBET NRAC Network play a significant role in ensuring and supporting communication, data sharing and exchanging of experience for customs risk analysts across EU Eastern and South-Eastern countries.

Three NRAC Networks meetings will be organised during CELBET 3.

Deliverable 2.8.D: NRAC Network meetings and its operational involvement in CELBET activities.

Responsible partners – FI, LT, LV, PL, SK

Expected results for this work package:

Based on lessons learned during CELBET 1 and 2, this package contains:

The RM Team's contribution to customs risk management across the EU, e.g.

- RIFs as appropriate channel for information exchange between CELBET MS and EU28/27;
- insights on capacities and needs for risk analysis;
- insights for CRC evaluation (post seizure analysis);
- protection of EU according to common identified risks.

Contribution will be fulfilled by:

- Gathering information on risk management procedures in non-commercial traffic at the borders.

- Gathering information on Risks-based control tactics at the borders in commercial and non-commercial traffic
- Updating information about national risk engines and procedures of risk management.
- Supporting platform for data exchange between Europol and CELBET MS national administrations using liaison officers.
- Continuous analysis of seizures and modus operandi.
- Creation of general and/or regional risk profiles based on operational analysis
- Updating the List of Risks existing at the EU external land border.
- Enhanced involvement of NRACs by using the NRACs Network's experience and expertise.

The risk management element of CELBET contributes to the improvement of CRMF implementation from the common perspective, in line with existing structures, processes and competences. Enhanced risk management capacity will have direct impact on the operational controls at the EU Eastern and South-Eastern land border and will lead to more targeted controls and better detection of smuggled or illegal goods. It will also enhance the customs understanding of land border related threats and support the planning of co-ordinated operations and development of customs risk management

List of deliverables

Task/ Subtask nr.	Deliverable number	Due time	Experts	In cooperation with
2.1	Deliverable 2.1.D: Overview (analysis) of risk management in passengers and vehicles traffic at the borders in CELBET MS.	M6, M12, M24, M36	FI, LT, LV, PL, SK	NRAC Network
2.2	Deliverable 2.2.D: Overview (analysis) of risk-based control tactics at the borders in CELBET MS.	M6, M12, M24, M36	FI, LT, LV, PL, SK	NRAC Network
2.3	Deliverable 2.3.D: Updated Risk Management in CELBET Member States Minimal Requirements for Risk IT Systems overview (analysis) CELBET MS.	M36	FI, LT, LV, PL, SK	NRAC Network
2.4.1	Deliverable 2.4.1.D: Gathered, evaluated and disseminated seizures data.	M12, M24, M36	FI, LT, LV, PL, SK	NRAC Network
2.4.2	Deliverable 2.4.2.D: Updated and disseminated List of existing Risks at external border. An analysis of the received updated List of identified Risks at the BCPs.	M6, M24, M36	FI, LT, LV, PL, SK	BCP Evaluation Team BCP Network
2.5	Deliverable 2.5.D: Shared risk profiles that may be used for applying risk mitigation	M12, M24, M36	FI, LT, LV, PL, SK	

	measures, assessment of risk profiles.			
2.6	Deliverable 2.6.D: Risk profiles for the Joint CELBET Activities (JCAs) at regional and/or CELBET 11 MS level are planned, designed, disseminated and evaluated with enhanced involvement of NRACs.	M12, M24, M36	FI, LT, LV, PL, SK	Customs Control Team
2.7	Deliverable 2.7.D: Data sharing between National Liaison Officers in Europol and CELBET MS.	M12, M24, M36	FI, LT, LV, PL, SK	NRAC Network
2.8	Deliverable 2.8.D: NRAC Network meetings and its operational involvement in CELBET activities.	M6, M24, M36	FI, LT, LV, PL, SK	NRAC Network

Milestones for this work package

After 6 months:

- Continuous collection, analysis and dissemination of the seizures data (**Subtask 2.4.1**).
- Works begin on updating the **List of Risks** (**Subtask 2.4.2**).
- First meeting of NRACs Network (**Task 2.8**).

After 12 months:

- Created survey to gather detailed information about the ways how the risk analysis of vehicles and passengers is carried out in MS – Overview (analysis) of risk management in passengers and vehicles traffic at the borders in CELBET MS (**Task 2.1**).
- Created survey to gather detailed information on risk-based control tactics at the borders in the CELBET Member States – Overview (analysis) of risk-based control tactics at the borders in CELBET MS (**Task 2.2**).
- Planned, designed, disseminated and evaluated risk profiles for the Joint CELBET Activities (JCAs) at regional and/or CELBET 11 MS level (**Task 2.6**).
- Data sharing between National Liaison Officers in Europol and CELBET MS prior to JCAs (**Task 2.7**).
- Continuous collection, analysis and dissemination of the seizures data (**Subtask 2.4.1**).

After 18 months:

- Collected feedback from NRACs – Overview (analysis) of risk management in passengers and vehicles traffic at the borders in CELBET MS (**Task 2.1**).
- Collected feedback from NRACs – Overview (analysis) of risk-based control tactics at the borders in CELBET MS (**Task 2.2**).
- Works begin on updating **Risk Management in CELBET Member States Minimal Requirements for Risk IT Systems** overview (analysis) CELBET MS (**Task 2.3**).
- Continuous collection, analysis and dissemination of the seizures data (**Subtask 2.4.1**).

After 24 months:

- Updated **List of Risks** (**Subtask 2.4.2**).

- Planned, designed, disseminated and evaluated risk profiles for the Joint CELBET Activities (JCAs) at regional and/or CELBET 11 MS level (**Task 2.6**).
- Continuous collection, analysis and dissemination of the seizures data (**Subtask 2.4.1**).
- Data sharing between National Liaison Officers in Europol and CELBET MS prior to JCAs (**Task 2.7**).
- Second meeting of NRACs Network (**Task 2.8**).

After 30 months:

- Analysis of the gathered information, discussions with NRACs – Overview (analysis) of risk management in passengers and vehicles traffic at the borders in CELBET MS (**Task 2.1**).
- Analysis of the gathered information, discussions with NRACs – Overview (analysis) of risk-based control tactics at the borders in CELBET MS (**Task 2.2**).
- Continuous collection, analysis and dissemination of the seizures data (**Subtask 2.4.1**).

After 36 months:

- Created Overview (analysis) of risk management in passengers and vehicles traffic at the borders in CELBET MS (**Task 2.1**).
- Created Overview (analysis) of risk-based control tactics at the borders in CELBET MS (**Task 2.2**).
- Updated **Risk Management in CELBET Member States Minimal Requirements for Risk IT Systems** overview (analysis) CELBET MS (**Task 2.3**).
- Continuous collection, analysis and dissemination of the seizures data (**Subtask 2.4.1**).
- Created analysis of the received updated List of identified Risks at the BCPs (**Subtask 2.4.2**).
- Planned, designed, disseminated and evaluated risk profiles for the Joint CELBET Activities (JCAs) at regional and/or CELBET 11 MS level (**Task 2.6**).
- Data sharing between National Liaison Officers in Europol and CELBET MS prior to JCAs (**Task 2.7**).
- Third meeting of NRACs Network (**Task 2.8**).

Distribution of tasks of each partner for this work package

Team Leader: SK

Experts: FI, LT, LV, PL

The Team Leader is responsible for:

- operational implementation of CELBET Risk Management Team's activities as outlined in the Business Case and Implementation Plan of CELBET 3
- Managing a team of experts.
- Timely distribution of documents and reports to the Head of CELBET.
- Active collaboration with the Commission and with other Team Leaders to achieve expected results.
- Planning/preparing/conducting team's meetings.

The experts in the Team are all individually and together responsible for:

- Active participation in Risk Management Team's activities as outlined in the Business Case and Implementation Plan of CELBET 3.
- Timely implementation and completion of undertaken tasks as indicated in the deliverables table.

Work package 3: CUSTOMS CONTROLS

Overview of the work package

The CELBET Customs Controls Team will work in accordance with the applicable Customs Union legislation for customs controls within the scope of CELBET actions and exploit the data collected and analysis produced during CELBET 1, CELBET 2 and by the LFCG. The experts participating in this team will perform their tasks in consultation with DG TAXUD.

Aiming towards CELBET MS “working as one” customs administration, Customs Controls Team will plan JCAs - *joint CELBET activities* - at selected road and rail BCP, commercial and passengers’ traffic and second line control out of BCP with customs mobile units. The customs controls activities will **target safety and security measures** specific to the land border: smuggling, cigarettes, drugs/precursors, weapons, counterfeited products, waste, cash controls, etc. While planning JCAs the team will take into consideration different aspects such as border strip, volume of traffic, type of the vehicle, type of the customs controls considering the available equipment and duration of the customs controls, etc.

The activities will focus on planning controls based on sharing practical experience at the road and rail BCP level and additionally on the second line control out of BCP with customs mobile units.

Customs Controls team will organize site visits in the BCP where JCA are carried out for learning peculiarities of the commercial and passenger traffic, smuggling phenomenon, obtain local feedback about the current JCA and suggestions for future JCA.

BCP Network and Rail Network will be engaged to provide assistance in the planning phase of JCA, during the JCA and the post-assessment of JCA. Before each JCA, the team will organize a briefing with representatives from the Member States for describing communication channels, establish contact persons, tasks, targets, report results and adjust by case the plan following suggestions of the participants. Additionally, before the upcoming JCA opportunity to use webinars (instructional training videos) organised by Training Team will be considered. Member States might invite customs officers from the neighbouring third country BCP for observing customs control activities at the EU land border BCP during JCA. Also, during JCAs it will be considered to receive support with virtual or physical CELBET Risk Analysis Centre (CRAC) from Risk Management team.

Law enforcement departments in national administrations and border guard/ border police might be involved in JCA in order to take advantage of the information available. They will be involved in JCAs where appropriate taking into consideration national decision and complying with each own competency. OLAF, FRONTEX and EUROPOL may also be involved and DG TAXUD will be consulted beforehand.

Due to increasing volume of goods and supposedly more smuggling in rail traffic, the team will consult with CELBET Rail Network for improving the knowledge about the rail traffic by identifying the risks, sharing of experience among Member States and developing control activities.

The team will cooperate with the LFCG (including LFCG Rail subgroup) or other relevant Customs 2020 group experts in fulfilling its tasks. In collaboration with the Training team, training modules for rail traffic (e.g. passenger train search, cargo train search, etc.) will be created. Setting up a Centre of Expertise for rail traffic will be analysed.

The team will develop and utilize a **vulnerability study** in order to support the strategic management and also in planning control activities. Development of this tool will be done in cooperation with BCP Evaluation Team and Equipment Team, in order to avoid overlapping with the aim to find synergies and common elements from vulnerability study, diagnostic study, monitoring checks and inventory, most of which also have links to LFCG data.

Missions with exchange of customs officers/ canine teams between CELBET Member States will be organised in passenger/ commercial traffic at the road/ rail BCP either in or outside the margins of a JCA by CELBET Cooperation Team and in coordination with Equipment Team. The duration, number of officers and tasks, etc. for the missions will be agreed by the parties in advance. Customs Controls Team will review reports of missions and also elaborate following conclusions and recommendations.

The team will give input to BCP Evaluation Team on the BCP Diagnostic Study related to the control level and process of customs controls. Peculiarities of the traffic, border strips, threats, etc. will be taken into account together with the need to ensure a balance between customs controls and facilitation of trade.

In line with CRMF evaluation cycle and article 46 UCC, the results of JCA will be delivered to the Risk Management Team.

The Customs Controls Team will produce useful operational information for decision makers in the MSs and input for the Commission to evaluate the situation at the EU Eastern and South-Eastern land border.

The Customs Controls Team will be taking into account:

- CRMF (in particular UCC Articles 4(25), 4(26), 13(2))
- Strategy on fight against cigarette smuggling
- Council Conclusions on cigarette smuggling
- 2nd Action Plan to fight the illicit tobacco trade 2018-2022
- EU Customs Blueprints
- LFCG reports and analysis
- CELBET 1 and CELBET 2 deliverables: Outcomes of JCAs

Dependencies for WP3		
Work package		How
WP1	BCP Evaluation	<ol style="list-style-type: none"> 1. Provide input to BCP Evaluation Team in regard of standard (list of control steps) needed for control of passenger cars (Task 1.4); 2. During JCA pilot the check-list with minimum standards for customs controls of passenger cars (Task 1.4 and Subtask 3.1.2); 3. Consult BCP Evaluation team about timing of JCAs (to avoid overlapping with monitoring checks) and report of JCA (Task 1.6 and Subtask 3.1.2); 4. Close cooperation with BCP Evaluation team for the development of the “Vulnerability Study” and Diagnostic study (Tasks 1.1 and 3.3).
WP2	Risk Management	<ol style="list-style-type: none"> 1. Receive and consult Risk Management Team about proposals of risk profiles for JCAs (Tasks 2.6, 3.1 and 3.2);

		<ol style="list-style-type: none"> 2. Consult Risk Management team about the Plan and Report of JCAs (Tasks 2.6, 2.7, 2.8, 3.1 and 3.2); 3. During JCAs receive support with virtual or physical CELBET Risk Analysis Centre (CRAC) (Tasks 2.6, 3.1 and 3.2).
WP4	Equipment	<ol style="list-style-type: none"> 1. Consult Equipment team in regard of equipment to be used during JCA (Tasks 3.1 and 4.1); 2. Coordinated actions regarding missions of exchange of officers and/or special equipment will be consulted with Equipment Team (Tasks 3.1, 3.4 and 4.4).
WP5	Training	<ol style="list-style-type: none"> 1. Provide feedback to Training team as requested in regard of the training content related to customs controls (Task 3.1); 2. Collaborate with Training team for creating training modules for rail traffic (Task 3.5); 3. Provide proposal of Centre of Expertise for rail traffic (Task 3.5); 4. Opportunity to use webinars (instructional training videos) organised by Training Team will be considered (Task 3.1. and Subtask 5.2.2).
WP6	Cooperation	<ol style="list-style-type: none"> 1. Initiate and consult Cooperation Team about the report of missions during JCAs and as well following Conclusions and Recommendations (Task 3.4, Subtask 6.1.2); 2. Provide feedback to Cooperation Team as requested in regard of the cooperation related to customs controls (Tasks 3.1, 3.2 and 6.1); 3. During JCAs involve Cooperation Team in order to facilitate joint activities between CELBET teams and Frontex, OLAF, Europol and third countries (when required) (Task 3.1, Subtask 6.4).
WP7	BCP Network	Consult BCP Network about the JCA Plan and Report of JCA

Activities

Task 3.1: Plan and carry out JCAs - *joint CELBET activities* (adjusted to local conditions) at road and/ or rail BCP. Explore and test coordinated operational control measures between Customs and Border Guard at selected BCPs and second line control out of BCP with customs mobile units

Based on the LFCG annual mapping exercise on road/ rail traffic, previous joint activities in CELBET 2, the Customs Controls Team will plan JCAs at the selected (limited number) land border posts. The task and the subtasks will be carried out in consultation with the Risk Management Team and in accordance with other relevant CELBET teams when feasible and appropriate.

CELBET Rail BCP Network will be created before carrying out JCA at rail. Moreover, BCP Network and Rail BCP Network will be engaged to provide assistance in the planning phase of JCA, during the JCA and the post-assessment of JCA.

Before each JCA, the team will organize a briefing with representatives from the Member States for describing communication channels, establish contact people, tasks, targets, report results and adjust by case the plan following suggestions of the participants. As well as, before JCA with the purpose to

broaden the targeted audience at selected BCPs where JCA will be carried out and provide clear instructions of the concept of the upcoming JCA, opportunity to use webinars (instructional training videos) organised by Training Team will be considered. Member States might invite customs officers from the neighbouring third country BCP for observing customs control activities at the EU land border BCP during JCA. Also, during JCAs it will be considered to receive support with virtual or physical CELBET Risk Analysis Centre (CRAC) from Risk Management team.

The team will cooperate with the LFCG (including LFCG Rail subgroup) or other relevant Customs 2020 group experts in fulfilling this task.

The profile of experts to be engaged during JCAs from different Member States will include, *inter alia*, NRAC experts, X-ray image interpreters, vehicle search officers, trainers, etc.

Taking into account the data collected and knowledge acquired during CELBET 1 and CELBET 2 regarding smuggling in passenger and commercial traffic, coordinated control measures will be continued between Customs and Border Guard.

The effects of JCA at the BCP compared with mobile units' customs control close to the external border crossing points (BCP) will be analysed and exploited and the operational control tactics adjusted accordingly. It will be also analysed whether more focus on control in the BCP during JCA leads in the same time to increase of smuggling pressure at the second line control.

Joint site visits of CELBET team to BCPs in MS will be organized for observing the current situation at the EU border, control measures and recommendations for planning new JCA by Customs Controls Team.

Common conclusions of joint actions will be drawn at the management level of CELBET and addressed to MS in question. Further actions will be decided case by case. Results of joint actions will be communicated effectively.

Subtask 3.1.1 Plan and carry out JCAs on commercial traffic

Responsible partners: FI, GR, HU, LV, PL

From the list of commercial BCPs, based on established criteria, e.g. Vulnerability Study, Diagnostic Study, list of risks and using LFCG annual mapping exercise on road and rail traffic, the team in cooperation with MS will select a limited number of BCPs proposed by the MS. These BCPs will be selected preferably on regional basis where common risks/ threats occur. BCP Network will be consulted.

The team will elaborate the plan of customs controls during JCA and send it in due time to the MS. Different aspects in planning will be considered, such as: border strip, volume of traffic, type of the vehicle, type of the customs controls, available equipment, duration of the customs controls, etc. In line with CRMF evaluation cycle and article 46 UCC, the results of JCA will be delivered to the Risk Management Team.

Deliverable 3.1.1.D: Report of JCA on commercial traffic lanes

Subtask 3.1.2 Plan and carry out JCAs on passenger traffic. Explore and test coordinated control measures between Customs and Border Guard at selected BCPs

Responsible partners: **FI, GR, HU, LV, PL**

From the list of BCPs with passenger traffic and based on established criteria, e.g. Vulnerability Study, Diagnostic Study, list of risks and using LFCG annual mapping exercise, the team in cooperation with MS will select a limited number of BCPs, where JCA will be carried out. This may also include non- commercial BCPs where customs officers are not present. BCP Network will be consulted.

The team will elaborate the plan of customs controls during JCA and send it in due time to the MS. During JCA piloting of the check-list with minimum standards for customs controls of passenger cars prepared by BCP Evaluation team will be considered.

Different aspects in planning will be considered such as border strip, volume of traffic, type of the vehicle, type of the customs controls, available equipment, duration of the customs controls, etc.

The results of JCA will be used for improving risk profiling for physical controls in passenger traffic.

CELBET and Frontex will continue coordinated control measures, i.e. JCA (CELBET) and JAD- *joint action days* (Frontex) by engaging national border guard/border police in the activities at selected BCPs. DG TAXUD will be informed beforehand.

Deliverable 3.1.2.D Report of JCA on passenger traffic

3.2 Explore and carry out coordinated control measures between Customs and Border Guard at the second line customs control out of BCP with mobile units

Responsible partners: **FI, GR, HU, LV, PL**

According with the findings in CELBET 1 and CELBET 2 smuggling through the Green Border might be significant in some countries.

Increased quantity of cigarettes seized by customs mobile units in Sept 2018 compared with Sept 2017 in CELBET 2 might be the merit of planning and carrying out JIA4 in the BCPs and also on the second line control. This may also suggest that more focus on control in the BCP leads to more smuggling pressure at the green border.

To tackle smuggling at the entire EU land border, coordinated actions may be organised during CELBET 3 in co-operation with national border guard/ border police as well as involving FRONTEX where appropriate. Cooperation Team and experts from Member States will be engaged to provide assistance during this action. DG TAXUD will be informed beforehand.

A joint site visit of CELBET team to customs mobile units in MS will be organized for observing the current situation at the EU border, control measures and recommendations for planning new JCA by Customs Controls Team.

Deliverable 3.2.D: Report of coordinated control measures carried out at the second line customs control out of the BCP

Task 3.3: Elaboration of “Vulnerability Study”

Responsible partners: **FI, GR, HU, LV, PL**

The team will further develop and utilize a **vulnerability study** for road and rail traffic started during CELBET 2 in order to support the strategic management and also for planning control activities.

Development of this tool will be done in cooperation with BCP Evaluation team and Equipment team, in order to avoid overlapping with the aim to find synergies and common elements from vulnerability study, diagnostic study, monitoring checks and available equipment in the BCPs, most of which also have links to LFCG data.

In addition, the team will ensure consultation with BCP Network during further development and afterwards during testing the tool.

Deliverable 3.3.D: “Vulnerability Study” further developed and tested

Task 3.4: Assessment of exchange of officers/ missions

Responsible partners: FI, GR, HU, LV, PL

Missions with exchange of customs officers/ canine teams between CELBET Member States will be organised in passenger/ commercial traffic at the road/ rail BCP either in or outside the margins of a JCA by CELBET Cooperation team. The duration, number of officers and tasks, etc. for the missions will be initiated by Customs Controls team within the scope of JCA and agreed by the parties in advance. Customs Controls team will review reports of missions and also elaborate following conclusions and recommendations. This information will be shared in accordance to the concept on dissemination of CELBET deliverables

Deliverable 3.4.D: Conclusions and recommendations following exchange of officers/ missions

Task 3.5: Collaborate with Training team for creating training modules for rail traffic

Responsible partners: FI, GR, HU, LV, PL

In collaboration with the Training team, training modules for rail traffic (e.g. passenger train search, cargo train search, etc.) will be created. Training modules for road traffic have been created during CELBET 2 and trainings like car search, bus search, interviewing, etc. are already available.

Setting up a Centre of Expertise for rail traffic will be analysed based on consultation with CELBET Rail BCP Network and Training team.

Deliverable 3.5.1.D: Input for Training team to create training modules for rail traffic

Deliverable 3.5.2.D: Proposal of Centre of Expertise for rail traffic

Expected results for this work package

- Better coordination of customs controls at the operational level;
- Enhanced harmonisation of customs control practice;
- Broader picture of threats almost in real time thus allowing more adapted operational controls tactic;
- More valuable operational information for evaluation of the situation at the EU land border on different border strips – input for MS and Commission;
- Enhanced safety and security measures at the external land border through coordinated operational customs controls;
- Better protection of financial interests of MS and EU.

Task/Subtask nr	Deliverable number	Due time	Experts	In cooperation with
3.1.1	Deliverable 3.1.1.D: Report of JCA on commercial traffic	M12, M24, M34	All	Risk Management, Equipment, Cooperation
3.1.2	Deliverable 3.1.2.D: Report of JCA on passenger traffic	M12, M24, M34	All	Risk Management, Equipment, Cooperation
3.2	Deliverable 3.2.D: Report of coordinated control measures carried out at the second line control out of BCP	M12, M24, M34	All	Risk Management, Equipment, Cooperation
3.3	Deliverable 3.3.D: “Vulnerability Study” developed and tested	M35	All	BCP Management and Evaluation, Equipment
3.4	Deliverable 3.4.D: Conclusions and recommendations following missions	+2 months after each mission	All	All the teams
3.5	Deliverable 3.5.1.D: Input for Training team to create training modules for rail traffic	M24	All	Training team
3.5	Deliverable 3.5.2.D: Proposal of Centre of Expertise for rail traffic	M24	All	Training team

Milestones for this work package:

After 6 months:

Draft JCA plan is prepared.

Vulnerability study is updated based on the latest LFCG data.

After 12 months:

JCA briefing is organised. JCA including coordinated control measures at the second line control out of BCP are organised, carried out and evaluated.

The results are introduced to BCP Network.

After 18 months:

Conclusions and recommendations following exchange of officers/missions are prepared.

The next draft JCA plan is prepared.

Vulnerability study is updated based on the latest LFCG data.

After 24 months:

Rail BCP network is created and JCA briefing is organised. JCA at rail is organised, carried out and evaluated.

The results are introduced to BCP Network.

Input for Training team to create training modules for rail traffic and proposal of Centre of Expertise for rail traffic is provided.

After 30 months:

The next draft JCA plan is prepared.

Vulnerability study is updated based on the latest LFCG data.

Conclusions and recommendations following exchange of officers/missions are prepared.

After 36 months:

JCA briefing is organised. JCA including coordinated control measures at the second line control out of BCP are organised, carried out and evaluated.

By the end of the 36-month period a broader picture of threats, gaps related to resources, control equipment, working methods and management of risks across the EU Eastern and South-Eastern land border BCPs need to be identified. The CELBET Customs Controls Team carries out a vital role in planning the JCA and developing the “Vulnerability Study”. Most of the work carried out by the Team is done in cooperation with other Teams.

The Customs Controls Team will, as a part of CELBET, produce useful operational information for MSs.

Distribution of tasks of each partner for this work package

Team Leader: LV

Experts: FI, PL, HU, GR

The Team Leader is responsible for:

- operational implementation of CELBET Customs Controls Team’s activities as outlined in the Business Case and Implementation Plan of CELBET 3, namely in planning and reporting of JCAs and coordinated control measures, developing “Vulnerability Study” and draft conclusions and recommendations following missions.
- Managing a team of experts.
- Timely distribution of documents and reports to the Head of CELBET and the Commission.
- Active collaboration with the Commission and with other Team Leaders to achieve expected results.
- Planning/preparing/conducting team’s meetings.

The experts in the Team are all individually and together responsible for:

- Active participation in Customs Controls Team’s activities as outlined in the Business Case and Implementation Plan of CELBET 3, namely in planning and reporting of JCAs and coordinated control measures, developing “Vulnerability Study” and draft conclusions and recommendations following missions.
- Timely implementation and completion of undertaken tasks as indicated in the deliverables table.

Work package 4: EQUIPMENT

Duration: 36 months

Overview of the work package:

The objective of the work package is to work towards ensuring that the BCPs operating at the EU Eastern and South-Eastern land border would be equipped with sufficient, reliable, state-of-the-art and efficiently used customs control equipment taking into account the risks at the EU external land border. The work package will coordinate the information flow of best practices in the equipment area and provide advice for coordinated procurement and use of customs control and detection equipment.

1. The team will advise and assist Member States in market research and preparing technical specification of procurements of various items of customs detection technology. The team will

also advise Member States on how and where to use available funds and financial instruments to procure new customs control equipment by assisting them in making gap analysis. This activity will also help Member States to prepare for proper use of the Customs Control Equipment Instrument (when once adopted).

2. The team will assist Member States in the preparation of procurements for customs control equipment by commonly agreed technical specifications, suggested pre-purchase test protocols and recommendations for field validation test in order to ensure more uniformity in the performance of customs controls at the external borders. In this way, the team will help to prepare for proper use of the Customs Control Equipment Instrument (once adopted).
3. The team will propose and assist missions organised by the Cooperation team for movement of officers and customs detection technology, e.g. sniffer dogs, handheld or mobile equipment from one country to another in order to share practical experiences by working together.
4. The team will continue the work on the creation of CELBET Automated Number Plate Recognition System (ANPRS).
5. CELBET X-ray/NII equipment seizure and modus operandi information exchange will be further developed by the team taking into consideration of the possibilities to use the envisaged "Technology corner" that will be created under the new CRMS-2 system in order to fit into EU level coordinated solution.

CELBET equipment team will take into account the results, deliverables and experiences of CELBET 1 and 2 project and will continue implementing and developing them further. The team will work closely together with DG TAXUD. Interaction and close coordination with other project groups, e.g. Detection Technology Project Group, Canine Unit Network and the northern and southern port contact groups, including the scan subgroup and Land Frontier Contact Group (LFCG), including the rail subgroup, will be built up.

Dependencies for WP4		
Work package		How
WP1	BCP Evaluation Team	<ul style="list-style-type: none"> Input for diagnostic studies (Task 4.1.1 and 1.1)
WP 2	Risk Management Team	<ul style="list-style-type: none"> Collaboration when analysis of the usage of ANPRS will be carried out and recommendations by RM team will be taken into consideration on where improvements could/should be made. (Task 4.2 and 2.1)
WP3	Customs Controls Team	<ul style="list-style-type: none"> Input for organizing JCAs to monitor and evaluate efficient usage of technical equipment and identify aspects to be improved in practical application of technical equipment. (Task 4.1 and 3.1). Customs Controls team will review reports of missions for using customs detection technology and also elaborate following conclusions and recommendations. (Task 4.4 and 3.4).
WP5	Training Team	<ul style="list-style-type: none"> Contributing in elaboration of training programs and taking part in trainings related to equipment to foster efficiency of its usage. (Task 4.1 and 5.2.) Identify training needs to work with new emerging technologies and applications (Task

		4.1 and 5.1.1)
WP6	Cooperation team	<ul style="list-style-type: none"> Cooperation in organising exchange missions of front line officers who have special skills and experiences with customs detection technology. (Task 4.4 and 6.4.)
WP7	the BCP Network	<ul style="list-style-type: none"> Close cooperation to study BCP needs and specific requirements in field of technical equipment with special regard to the procurement plans with the assistance of Customs Control Equipment Instrument (when once adopted). (Task 4.1 and 7.1) Involvement in field tests in the pre-purchase phase (Subtask 4.1.3 and 7.1) Proposals and feedback on common use of detection technology during JCAs (Task 4.1, 3.1 and 7.1). Involvement in coordination of CELBET missions (Task 4.4 and 7.1).

Activities

Task: 4.1 Provide advisory function in supporting MSs to plan procurement of customs detection equipment

The main aim of this task is to assist the policy objective to ensure more harmonisation in the performance of customs controls at the EU Eastern and South-Eastern land border.

Market research results, product information and end-user experiences will be collected and shared with CELBET Member States and other EU Member States while cooperating with Customs Detection Technology Project Group. BCP Network members will be involved to collect information on experience.

Commonly agreed technical specifications for the types of equipment most commonly used at the BCPs will be developed in order to help preparation for procurement procedures and proper use of the Customs Control Equipment Instrument (once adopted).

The team will advise Member States on how and where to use available funds and financial instruments to procure new customs control equipment by assisting them in preparing gap analysis. Results of the Diagnostic Studies carried out by BCP Evaluation team will be taken into account.

Pre-purchase test protocols and recommendations for field validation will be also provided with the cooperation with Customs Detection Technology Project Group.

The team will organize regular meetings with CELBET Procurement Expert Network. The network will be engaged in the following activities:

- collaborate with the experts from the Equipment team on matters related to preparing technical specifications for procurements of customs control and detection equipment and on experience with deployed equipment;
- dissemination of information relevant for implementation of Equipment team's task and for achieving tangible results;

- giving feedback on feasibility of Equipment team's deliverable taking into account the particularities of the national procurement legislation;
- ensure the communication between the experts from national administrations and Equipment team experts, when/if needed.

The Equipment Team will work closely together with Detection Technology Project Group and the Land Frontier, Ports and Airports contact groups in order to avoid overlap and duplication. Furthermore, the team will provide guidance and share useful information also for those Member States that are not involved in the CELBET project.

With this task and its subtasks, the team will also help Member States to prepare for proper use of the Customs Control Equipment Instrument when once adopted.

Subtask 4.1.1: Consider the need and design a platform for sharing product information including new technical solutions and practical user experience on customs control equipment

The team will might take part in designing and will use a suitable platform (PICS, CRMS2) to create a product information data base for sharing market research results, product information and end-user experiences. The platform will also provide possibilities for sharing information on solutions for detecting new modus operandi and studies for necessary (new) reliable control equipment (e.g. „GPS detectors for rail BCPs“)

Deliverable 4.1.1.D: Information data base for sharing market research results, product information and end-user experiences.

Responsible partners: BG, EE, HR, HU, LV, SK

Subtask 4.1.2: Providing model technical specifications for customs control equipment

The team will prepare a model that would support the drafting and preparing technical specifications and circulate them among Member States in order to agree on commonly accepted user requirements on various items of customs detection technology and facilitate MS elaborate technical requirements for procurement. Upon request, the team will also comment on prepared user requirements by providing remarks and advice for technical solutions.

Deliverable 4.1.2.D: Set of commonly accepted model technical specifications.

Responsible partners: BG, EE, HR, HU, LV, SK

Subtask 4.1.3: Piloting pre-purchase test protocols to evaluate manufacturers' offer to buy newly developed products.

It is suggested that when considering the procurement of new technologies, front-line customs officers are involved early in the process to evaluate the practical use of equipment as their experience and opinion is extremely valuable. The team will pilot protocols in order to assist Member States to conduct field test in the pre-purchase phase of newly developed customs control equipment offered by manufacturers. The results of pilots will be shared with EU Member States while cooperating with Customs Detection Technology Project Group.

Deliverable 4.1.3.D: Set of pre-purchase test protocols.

Responsible partners: BG, EE, HR, HU, LV, SK

Subtask 4.1.4: Identify possibilities for making field validations of newly procured equipment.

The team will prepare recommendations for field validations base on common testing/ performance protocol, which is a necessary step during a procurement procedure. Such field validations according to elaborated criteria must take place after installation of a new equipment in order to issue final acceptance of it according to the contract terms. Field validation criteria based on specific needs are part of technical specifications and contract. The field validations might take place in any CELBET Member State.

Deliverable 4.1.4.D: Recommendations for field validation

Responsible partners: BG, EE, HR, HU, LV, SK

Task 4.2: Analyse the possibilities of establishing CELBET Automated Number Plate Recognition System (excluding connected IT systems)

The work with this task has already started in CELBET 2. The concept for creation of CELBET Automated Number Plate Recognition System (ANPRS) based on the experiences of Baltic States and other Member States where similar systems work efficiently will be tested by the team members. In this context, possible integration (interconnectivity) of existing systems will be identified in order to strengthen the cooperation between CELBET partners in this field.

Interconnectivity of existing ANPRS and establishment of new ones would assist Member States in better targeting and risk based selections of vehicles to be controlled. Information flow of alert messages between Member States would be also practicable.

This activity will not include creation of connected IT system to use ANPRS.

This task is the continuation of the work started during CELBET 1 with Deliverable 3.7.K: *Recommendations and proposal for possible extension of automated number plate recognition system to other MSs involved in CELBET Project* and during CELBET 2 with Deliverable 4.4.1.D: *Analysis and recommendations on broader use of ANPRS*.

The team will organize a test exercise among volunteering Member States, which will result in practical experiences on CELBET ANPRS cooperation model. The test exercise depends on Member States national decision.

Deliverable 4.2.D: Results of the pilot exercise and recommendations on CELBET Automated Number Plate Recognition System (ANPRS).

Responsible partners: BG, EE, HR, HU, LV, SK

Task 4.3. Exchange information on seizure and modus operandi detected by NII equipment

CELBET X-ray/NII equipment seizure and modus operandi information exchange will be further developed taking into consideration of the possibilities to use the envisaged “Technology corner” that will be created under the new CRMS-2 system in order to fit into EU level coordinated solution.

The team will organize regular meetings with CELBET Scanner Cooperation Network (including X-ray Centre of Expertise). The network will be engaged in the following activities:

- enhance operational cooperation and share best practices;

- explore the use of new technologies (e.g. for automatic analysis of images);
- discussions on practical needs for cooperation and possible problems to solve;
- discussions on training needs and solutions.

This task is the continuation of the work started during CELBET 1 with Deliverable 3.7.J: *Recommendations and proposal for possible establishment of common projects/cooperation in the field of exchange of information obtained during scanner operations* and during CELBET 2 with Deliverable 4.5.1.D: *Analysis and recommendations on broadening the scope of BAXE*.

Interaction and coordination with other scanning teams, e.g. RALPH/ODYSSUD scanning subgroups will be explored and built up.

Deliverable 4.3.D: Piloting scanner seizure and modus operandi information exchange exercise in the framework of a CELBET activity.

Responsible partners: BG, EE, HR, HU, LV, SK

Task 4.4. Coordinate CELBET missions for movement of officers and customs detection technology from one country to another in order to share practical experiences by working together.

The team will propose the Cooperation team to organise exchanges of frontline officers within CELBET mission framework. The front line officers who will participate in these missions have special skills and experiences with customs detection technology.

The team will collect information from Member States and create a pool of experts with adequate level of English (or other suitable foreign language knowledge) and expertise either in the field of car search, x-ray controls, Radiation and Nuclear Detection etc. or being dog handlers to become available for CELBET missions. List of handheld and/or mobile equipment which might be shared to strengthen capacity of other BCPs will be also identified.

Deliverable 4.4.D: Outcomes and recommendations of CELBET missions of officers using customs control equipment

Responsible partners: BG, EE, HR, HU, LV, SK

Expected results for this work package

- Advisory function in supporting MSs to prepare procurements customs detection equipment is provided.
- Cooperation between procurement experts of the MSs will be more effective and the proper use of the Customs Control Equipment Instrument (once adopted) will be furthered.
- Commonly accepted user requirements on various items of customs detection technology will result in that the BCPs operating at the EU Eastern and South-Eastern land border would be equipped with sufficient, reliable, state-of-the-art customs control equipment.
- The use of common Automated Number Plate Recognition Systems will be promoted and piloted.
- The practical cooperation in use of Non-intrusive Inspection Systems will be strengthen, seizure information and modus operandi detected by NII equipment will be shared and the

harmonized training of x-ray image interpreters based on common knowledge will be supported.

- By CELBET missions the practical cooperation and sharing of experiences will be more effective between front line officers who have special skills and experiences with customs detection technology. This helps the aim that the deployed equipment is efficiently used at external land borders.

Task/Subtask nr.	Deliverable number	Due time	Experts	In cooperation with
4.1.1	Deliverable 4.1.1.D: Information data base for sharing market research results, product information and end-user experiences.	M6	All	BCP Evaluation and Training teams and BCP Network
4.1.2	Deliverable 4.1.2.D: Set of commonly accepted model technical specifications.	M36	All	
4.1.3	Deliverable 4.1.4.D: Set of pre-purchase test protocols.	M12	All	
4.1.4	Deliverable 4.1.5.D: Recommendations for field validation	M18	All	
4.2	Deliverable 4.2.D: Piloting CELBET Automated Number Plate Recognition System (ANPRS).	M36	All	Risk Management team
4.3	Deliverable 4.3.D: Piloting scanner seizure and modus operandi information exchange exercise in the framework of a CELBET activity.	M30	All	
4.4	Deliverable 4.4.D: Overview of CELBET missions of officers using customs control equipment.	M36	All	Cooperation and Customs Control teams and BCP Network

Milestones for this work package

After 6 months: Information data base will be ready for sharing market research results, product information and end-user experiences.

After 12 months: Set of pre-purchase test protocols will be distributed

After 18 months: Recommendations for field validation will be provided

After 24 months: Set of commonly accepted model technical specifications will be provided and CELBET missions of officers using customs control equipment will be organized

After 30 months: scanner seizure and modus operandi information exchange exercise will be piloted

After 36 months: CELBET Automated Number Plate Recognition System (ANPRS) will be piloted

Distribution of tasks of each partner for this work package

Team Leader: HU

Experts: BG, EE, HR, LV, SK

The team leader will:

- be responsible for the operational implementation of CELBET Equipment Work Package
- ensure timely and qualitative achievement of the work package objectives
- coordinate the work of the experts
- provide decision making, quality control and conflict resolution mechanisms to support the project in the framework of work package
- responsible for collecting, reviewing and submitting reports and other deliverables to the Head of CELBET
- prepare Team meetings, chairing the meetings, preparing the minutes and monitoring the implementation of decisions taken at meetings
- ensuring flow of information and documents between team members

The experts will:

- be responsible for active participation in CELBET EQ team tasks
- participate in the meetings and reply to requests
- produce the requested input in due time
- assist the team leader with the collection of information relevant to the work package
- assist the team leader with the preparation of reports and all project related other work documents

Work package 5: TRAINING

Duration: 36 months

Overview of the work package:

During CELBET 3 the successful actions and deliverables from CELBET 2 will be continued and enhanced to contribute to the implementation of the CELBET training products in the MS training systems and at EU level as well. The training team will closely collaborate with the other CELBET teams to support all business areas where training would be needed. The main role of the training function will be to guarantee the sustainability of the CELBET training system.

The objective of the CELBET training team will be to ensure effective functioning of the Centres of Expertise being the key tool for meeting the training needs through sharing expertise and experience in the customs control area among and outside CELBET MS. The already established Centres of Expertise will be improved and strengthened and new ones will be developed to cover the training needs of the CELBET MS in the customs control areas and to guarantee a long-term impact of the CELBET trainings.

CELBET training network will be used to reach particular target groups from the BCPs identified during the training needs analysis in CELBET 2 and practical tailor-made trainings in various customs control areas will be delivered.

The focus of its activities will be implementation of CELBET training modules in the national training programmes, targeting the land BCPs. To achieve this, actions to elaborate the existing tools will be proposed, regarding: the CELBET Training network, the trainers' networks, the training catalogue, train-the-trainer approach, the Learning Management System (LMS), e-learning and webinars.

The training team will work in coordination with all related agencies and projects in order to cover identified training needs. The financial support from the Commission under CLEP programme will be used to cover relevant CELBET training activities.

1. The training team will update the CELBET Training catalogue based on training needs analysis in cooperation with the training network

2. The training team together with the e-learning network will maintain the CELBET Training platform where the training material on best training modules will be collected
3. Practical trainings in customs control area for BCPs and support trainings and activities to facilitate the effective implementation of CELBET deliverables in all business areas will be organized
4. The training team will support the implementation of CELBET training modules in national training programs through advising and mentoring the national administrations. Good examples on national implementation will be shared among the CELBET MS.
5. The Centres of expertise will be standardized, evaluated and improved and CELBET trainers' network will be fostered.
6. The cooperation with key partners (DG TAXUD, PEN-CP, Frontex, CEPOL, other EU countries) will be improved through identifying topics of common interest and framing the cooperation activities and training course.

Dependencies for WP5		
Work package		How
WP 1	BCP Evaluation	1. Prevention of corruption training in cooperation with BCP evaluation team will be developed and organized. The BCP Evaluation team will explore the existing solutions in prevention of corruption at the BCPs and provide the information for the Training team for the basis of the training to be developed. (Task 1.3); Cooperation on BCP Diagnostic studies and follow-up actions (Task 1.1);
WP 2	Risk Management	1. Cooperation on improving risk analysis topic for CELBET trainings;
WP3	Customs Controls	1. In cooperation with Control team training module for rail traffic will be created; 2. In cooperation with Control team the establishment of CoE for rail traffic will be analysed; (Task 3.5);
WP4	Equipment	1. In cooperation with Equipment team training videos on how to effectively use the technical equipment during the customs control courses will be developed; (Task 4.1.1); 2. Cooperation regarding the Centre of Expertise on X-ray will be enhanced (Task 4.3);
WP6	Cooperation	1. Training/activities for enhancing the cooperation between customs and border guard officers will be organized; (Task 6.4.);
WP7	BCP Network	1. Law enforcement terminology in English training will be offered to the BCP network representatives to improve their language skills; 2. The BCP network could be contacted by the Training team for updating the training needs at the BCPs, the selection of trainees for the CELBET trainings from the BCPs and supporting the national implementation of the CELBET trainings;
WP 9	Management	Outcomes of the activities according to the AP will serve as an input for project progress reports (business reports) to the project manager and grant coordinator.

Activities

Task 5.1 Update the CELBET Training catalogue based on training needs analysis.

Summary of the task

During CELBET 2 the CELBET Training Catalogue was expanded and improved regarding the content, the trainers and the tools. New topics were included in line with the training needs analysis. Electronic version of the Catalogue was developed on the CELBET training platform where all the training materials for the delivered trainings are stored and available for the trainees, covering: Car search, X-ray image analyzing, Bus search, Customs control process, Customs and border guards cooperation, Risk analysis – profiling and document control, language training in law enforcement terminology, etc. Under CELBET 3, the training team will continue the selection of trainings to be delivered targeting topics of highest interest. As the Centers of Expertise (CoE) are already in use, the trainers' network will be expanded both at international and national level. The common training materials will be used accordingly to reach larger target groups within the CELBET MS. The trainers' list will be regularly updated. The e-learning network will support the Training team in keeping up-to-date the CELBET Training platform and the training needs analysis will be performed on yearly basis together with the CELBET training network in order to guarantee the relevance of the CELBET training activities.

Subtask 5.1.1 Perform training needs analysis on regular basis:

As in the past 2 phases of CELBET, the training needs analysis will be one of the key tools of the training team for selection of the topics to be delivered to the relevant target groups. Main task will be to identify and/or update the operational training needs of the CELBET MS which will be strongly supported by the CELBET Training contact points. In addition, in cooperation with all CELBET teams, the training needs of specific target groups (for example: the CELBET networks, 3rd countries BCPs, etc.) will be explored with reference to the project tasks and the implementation of the CELBET deliverables at national level in all business areas.

Deliverable 5.1.1.D: Updated training gap analysis.

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.1.2 Update the CELBET training catalogue, collect training material on best training modules

The training team will continue exploring the needs and the best customs control training practices and will update the Catalogue in case of newly identified topics. It will cooperate closely with the established CoE in order to deliver the required trainings. The list of the trainers will be expanded as the train the trainer approach will be applied widely in the CELBET trainings. The training materials of CELBET training catalogue courses will be continuously collected, updated and made available on the CELBET training platform.

Deliverable 5.1.2.D: Extended CELBET training material portfolio and network of trainers.

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.1.3 Continue to maintain the CELBET Training platform and foster the e-learning network

The CELBET training platform developed during CELBET 2 aims to provide continuous support for CELBET training activities. It will play an essential role for the maintenance, distribution and update

of the CELBET training products. CELBET Training platform will be interconnected with DG TAXUD LMS. It will be used by the CoE for online working, cooperation and communication and by the MS - in the process of national implementation of the CELBET trainings and in all CELBET training related issues. As the platform is developed, maintained and enhanced by the CELBET e-learning network, virtual and face-to-face meetings will be organized for the e-learning experts regularly in order to guarantee the effective functioning of the platform and its wide use in performing the training team tasks.

Deliverable 5.1.3.D: CELBET training platform enhanced/upgraded in line with the CELBET training activities

Responsible partners: BG, FI, HU, RO, SK

Task 5.2. Organize and deliver practical trainings for BCPs based on training needs (CELBET, CLEP, national budget) (target group: CELBET BCPs, other EU countries, third countries)

Summary of the task

Based on the training needs analysis, practical trainings targeting the BCPs will be organized to cover the most urgent training gaps of the CELBET MS. The topics will be selected by priority level and will be financed by various financial tools like CELBET and DG TAXUD CLEP programme, the national budget, etc. New target groups might be identified based on the needs and interest of the EU countries and 3rd countries as well.

Subtask 5.2.1 Specialized trainings on customs control topics (priority topics from the Catalogue)

During CELBET 2, key training topics from the CELBET training catalogue were delivered. Under CELBET 3 the training team will still be focusing on providing it support and organizing trainings in line with the Training Catalogue. The main goal would be to cover training areas with the active involvement of the CoE and the MS.

Deliverable 5.2.1.D: Specialised trainings to meet urgent training needs organised

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.2.2 Support trainings and activities (soft skills, language, instructional training videos) to facilitate the effective implementation of CELBET deliverables in all business areas

The training function will support all other business areas. In cooperation with other teams, trainings that will allow/ensure/facilitate the effective implementation of other teams' work packages, will be organized. For example: professional customs English training (online, contact learning, e-learning modules), prevention of the corruption training in cooperation with BCP evaluation team, instructional training videos, in cooperation Equipment team, how to effectively use the technical equipment during the customs control courses, how to train; etc.

Deliverable 5.2.2.D: Supplementary trainings to support the implementation of all CELBET WP organised

Responsible partners: BG, FI, HU, RO, SK

Task 5.3. Support the implementation of CELBET training modules in national training programs (target group: BCP)

Summary of the task

In order to achieve real and tangible results at national level, the CELBET training team will focus on distributing the CELBET training expertise among the BCPs in the CELBET MS. Train the trainers

approach will be strengthened and the students in CELBET activities will be involved in national trainings as trainers with the support of CELBET trainers. This will facilitate the establishment of trainers' network on more topics at national level. Cooperation will be further enhanced through keeping contact with national training contact points.

Subtask 5.3.1 Advising and mentoring the national administrations when they organize CELBET training modules

The Training team in cooperation with the CoE will support the national administrations for the implementation of the CELBET trainings in order to reach relevant target groups on the BCPs. The team will develop guidelines on the national implementation where the main steps will be described. The CoEs will provide trainers who will act as advisors on the topic and together with the national trainers, will deliver CELBET training topics at national level.

Deliverable 5.3.1.D: Guidelines on the national implementation of CELBET trainings developed

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.3.2 Keep up and foster the training network

In order to keep close contact with CELBET MS and to strengthen their active involvement in the training area, the training team will be in continuous communication with training network participants by sending them information about training team's activities and upcoming training events. Training network participants are also requested regularly to assist training team in issues concerning the national implementation of CELBET training courses. Training network is a valuable instrument for training team for getting an updated picture of the situation in training field in different MS. Training network is also a good way of spreading the information on existing good practices and expertise on other member states inside network participants' own administrations.

Deliverable 5.3.2.D: Cooperation with the training network enhanced

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.3.3 Collect and share the feedback/experience of the MS on the national implementation process of the CELBET trainings

The results from the national implementation process regarding the CELBET training need to be promoted. The national administrations, with the support of the CELBET training network, will be required to share their experience including – the number of customs officers trained, the training programme, the training facilities used, the modifications of the content, if any, etc. The feedback will be used by the training team in order to be aware of the level of implementation, the issues that might come out and the possibilities for further improvement to achieve better result and impact at national level.

Deliverable 5.3.3.D: Reports on the national implementation of CELBET trainings collected

Responsible partners: BG, FI, HU, RO, SK

Task 5.4. Maintain, evaluate and improve the Centers of Expertise

Summary of the task

The already established Centres of Expertise for training purposes will be evaluated, improved and strengthened and new ones will be developed to cover the training needs of the CELBET MS in the customs control areas and to guarantee a long-term impact of the CELBET trainings. Their added value will be promoted to the CELBET MS and their functioning will be continuously enhanced. Moreover, the possibilities for establishing new CoE will be explored and supported in line with the

most urgent needs and most important tasks of CELBET MS. The operation of CoE is based on the Centre of Expertise guidelines, which was prepared under CELBET 2. This guideline provides the possibility for every MS to follow the same standard procedure for the application, operation and evaluation of the Centre of Expertise. In cooperation with Customs Controls team establishment CoE for rail traffic will be analysed.

Subtask 5.4.1 Set up and foster CELBET trainers' network

After establishing a CoE the “staff” of this centre (the trainers and experts) could expand or change. New colleagues could be involved as trainers not only from CELBET countries but also from other MSs. For the CoE high level visibility should be provided not only on CELBET Learning Management System (LMS) but also on PICS and EU LMS as well. In case of any interest for a new trainer/expert position a recommendation from the trainer's administration and also from the Host country is needed. Telephone and/or video interviews also could be applied for the selection of new trainers.

As a basic element of standard procedure for the operation of Centre of expertise, for the CELBET trainers should be provided all the necessary methodological trainings in order to provide the trainings in the most effective way. To reach this goal, seminars, workshops could be organized for CELBET trainers.

Deliverable 5.4.1.D: Standards for the CELBET trainers established

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.4.2 Improving the CoE and standardization

Guidelines for CoE will be implemented in cooperation with DG TAXUD. The Guidelines contain information about the establishing, improving, standardization and practical instruction of the activities of the CoE. They will be regularly reviewed by all partners: the member state, the training team and the Commission in order to constantly enhance the procedure and make optimal use of the CoE.

Deliverable 5.4.2.D: Recommendations on how to improve the guidelines for the CoE presented

Responsible partners: BG, FI, HU, RO, SK

Task 5.5. Improve the cooperation with key partners (DG TAXUD, PEN-CP, Frontex, Ceph, other EU countries)

Summary of the task

Cooperation in training will be supported in all areas where the results would be better achieved – in short terms, without duplication of efforts and through sharing the HR, financial and training resources. The training team will work in coordination with all related agencies and projects in order to cover identified training needs.

Subtask 5.5.1 Identify topics of common interest and frame the cooperation training activities with the possible partners

Training team will maintain regular communication with all relevant parties and will discuss the possibilities for future cooperation in trainings of common interest or for exchanging ideas, resources, training programmes and materials. Cooperation with DG TAXUD will be enhanced and possibilities for the integration of the CELBET training platform with the EU LMS will be explored.

Deliverable 5.5.1.D: Training topics of common interest identified

Responsible partners: BG, FI, HU, RO, SK

Subtask 5.5.2 Organize training courses together with Frontex, PEN-CP, Ceph (all have partly the same target group, people working at the BCPs, both BGs and Customs officers)

The cooperation in organizing common training events and activities for officers representing the organizations working at the external land border of EU (mainly border guards/ border police and customs) is highly recommended in order to distribute common knowledge to representatives of all organizations who work at the same place (BCP). The cooperation with other institutions to avoid overlapping of activities and duplication of efforts will be discussed with DG TAXUD. This also helps organizations to understand each other's tasks and legislation in order to work more efficiently towards common goals. Using trainers from different organizations gives a balanced output and secures that different views will be taken into account.

Regarding the PEN-CP project, the main goal will be the mutual use and exchange of CELBET/PEN-CP training resources (trainers, training materials and tools), consultations for reaching good training solutions and joint activities in the training area where relevant and possible.

Deliverable 5.5.2.D: Joint activities and/or trainings organized

Responsible partners: BG, FI, HU, RO, SK

Expected results for this work package

The results should be the following:

- CELBET Training catalogue is updated.
- CELBET training platform is enhanced and upgraded in line with the CELBET training activities
- Specialised trainings to meet urgent training needs organised
- Supplementary trainings to support the implementation of all CELBET WP organised
- Guidelines on the national implementation of CELBET trainings is developed
- Cooperation with the training network is enhanced
- Reports on the national implementation of CELBET trainings is collected
- Standards for the CELBET trainers is established
- Recommendations on how to improve the guidelines for the CoE is presented
- Joint activities and/or trainings organized in cooperation with key partners (Frontex, CEPOL, etc.)

List of deliverables produced under this work package

Subtask No	Deliverable number	Due time	Experts	In cooperation with
5.1.0	Deliverable 5.1.0.D: Updated training gap analysis.	M12	2 experts	MS Training Network, CoE
5.1.1	Deliverable 5.1.1.D: Extended CELBET training material portfolio and network of trainers.	M30	All	All CELBET teams MS
5.1.2	Deliverable 5.1.2.D:	M30	All	MS

	CELBET training platform enhanced/upgraded in line with the CELBET training activities			CELBET teams, CoE (e-learning)
5.2.1	Deliverable 5.2.0.D: Specialised trainings to meet urgent training needs organised	M12, M24, M35	All	MS CELBET teams, CoE (e-learning)
5.2.2	Deliverable 5.2.1.D: Supplementary trainings to support the implementation of all CELBET WP organised	M12, M24, M35	All	All CELBET teams MS, other agencies
5.3.0	Deliverable 5.3.0.D: Guidelines on the national implementation of CELBET trainings developed	M15	3 experts	MS, CoE
5.3.1	Deliverable 5.3.1.D: Cooperation with the training network enhanced	M24	3 experts	MS Training network
5.3.2	Deliverable 5.3.2.D: Reports on the national implementation of CELBET trainings collected	M12, M24, M35	3 experts	MS Training network
5.4.1	Deliverable 5.4.0.D: Standards for the CELBET trainers established	M24	3 experts	MS, CoE
5.4.2	Deliverable 5.4.1.D: Recommendations on how to improve the guidelines for the CoE presented	M12, M24	3 experts	DG TAXUD, CoE, MS
5.5.1	Deliverable 5.5.1.D: Training topics of common interest identified	M24	3 experts	External organizations, MS,
5.5.2	Deliverable 5.5.2.D: Joint activities and/or trainings organized	M35	3 experts	Tr team Cooperation team, MS

Milestones for this work package

After 12 months:

The training gap analysis will be updated.

Specialised trainings to meet urgent training needs will be organised. 1st phase.

Reports on the national implementation of CELBET trainings will be collected. 1st phase

Recommendations on how to improve the guidelines for the CoE will be presented. 1st phase

After 15 months:

Guidelines on the national implementation of CELBET trainings will be developed.

After 24 months

Specialised trainings to meet urgent training needs will be organised. 2nd phase.

Supplementary trainings to support the implementation of all CELBET WP will be organised. 2nd phase.

Cooperation with the training network will be enhanced. 2nd phase .

Reports on the national implementation of CELBET trainings will be collected. 2nd phase .

Standards for the CELBET trainers will be established.

Recommendations on how to improve the guidelines for the CoE will be presented. 2nd phase .

Training topics of common interest will be identified.

After 30 months

CELBET training material portfolio and network of trainers will be extended.
CELBET training platform in line with the CELBET training activities will be enhanced/upgraded.

After 35 months

Specialised trainings to meet urgent training needs will be organised. 3rd faze.
Supplementary trainings to support the implementation of all CELBET WP will be organised. 3rd phase.
Reports on the national implementation of CELBET trainings will be collected. 3rd phase.
Joint activities and/or trainings will be organized.

Distribution of tasks of each partner for this work package

Team Leader: SK
Experts: BG, FI, HU, RO

The Team Leader is responsible for

- operational implementation of CELBET 3 Training activity in organising the exchange of best training practices between the participating MS, the functioning of the CoE for training purposes and the delivery of trainings which will contribute to building a stable CELBET training system.
- Managing a team of experts, responsibility for fulfilment of the tasks in work package.
- Timely distribution of documents and reports to the Head of CELBET and the Commission.
- Active collaboration with the Commission and with other Team Leaders to achieve expected results.
- Planning/preparing/conducting team`s and plenary meetings.

The experts in the Team are all individually and together responsible for active participation in CELBET Training activity as outlined in the Implementation Plan.

Work package 6: COOPERATION

Overview of the work package:

The CELBET Cooperation Team will develop its activities in three main components:

- 1) cooperation among CELBET members
- 2) inter-agency cooperation
- 3) 3rd country cooperation

The team is going to strengthen and harmonise internal cooperation among administration of CELBET members. The team is going to support implementation of the CELBET products at the national level and coordinate missions/exchange of officers with NCPs.

In these areas, the most challenging objects are designing and implementing the CELBET framework for officers' exchange and missions. This task will be carried out in cooperation with other CELBET teams, especially Customs Control Team. The framework will define the types of missions: expert

assistance mission for direct and efficient support of concrete solution implementation, best practice exchange mission for mutual exchange of officers between CELBET members and Joint CELBET Activity (JCA) missions to carry out CELBET operational activities. For developing this task, the team is going to explore relevant Frontex Focal Point network experience. Analysis of the legal base will be complemented by revised guidelines for officers participating in the mission. The missions will be designed as a target-oriented by precise description of the objectives and post-evaluation methods. BCP Network will be engaged in the process.

In area of facilitation of cooperation between CELBET members, the team will harmonize the specific approaches to the neighbouring third countries. The team is going to continue the Border Strip Approach designed and successfully implemented during CELBET 2 activities.

Following requests of the CELBET members and addressing serious risks to the EU budget, the team is going to tackle the issue of various approach in enforcing excise duties exemptions at the different border strips of the EU eastern and southern border.

Harmonisation of the excise duties exemptions at the selected border strips is going to be initiated from diagnosing the problems /challenges (e.g. fuel, cigarettes), selecting the best practices and finally recommending the appropriate action.

The team will continue its close cooperation with DG TAXUD in the area of assessing implementation of the Guidelines on CA/BGs cooperation in CELBET MS. In close cooperation with the BCP Evaluation Team, application of the CELBET Diagnostic study approach and Frontex Scheval experience will be applied in relevant way.

In area of cooperation and coordination between customs administrations (CA) and border guards (BG) and with neighbouring countries services operating at the BCPs of the EU Eastern and South-Eastern land border, the team will implement more structural approach to establish stronger CELBET role in cooperation with its partners. CELBET – Frontex cooperation, coordination of the joint and mutual trainings and other activities will continue. CELBET involvement in Eastern Partnership activities will be preserved and possibilities for more active cooperation with CEFTA countries and in the framework of Stabilization and Association Process will be explored.

The team will continue to promote, develop and implement the most successful products delivered during previous projects as: joint Customs and BGs contingency management to increase the response capacity for land border crossing challenges and emergency situations, Synchronised Checks advanced solutions implementation process, procedure of Balanced BCP development in cooperation with relevant EU stakeholders and 3rd countries services. Recommendations worked out and mentioned in CELBET 1 and 2 deliverables will be applied in relevant way.

In collaboration with relevant 3rd countries and other agencies, and in cooperation with Customs Controls and Risk Management teams, the team will contribute for a JCA on the illicit trade of goods that constitute a substantial threat for EU consumers' health and/or security (i.e. pesticides, drug precursors).

Cooperation team will coordinate CELBET cooperation with other agencies, where appropriate.

Dependencies for WP6		
Work package		How
WP1	BCP Evaluation Team	<ol style="list-style-type: none"> 1. Participation in BCP Diagnostic studies 2. Collecting feedback/proposals for revising CELBET guidelines for customs officers' exchange and missions 3. Cooperation in arranging and carrying out the officers'

		<p>exchange and missions during the CELBET activities</p> <ol style="list-style-type: none"> 4. Cooperation in diagnosing problems and challenges at the border strips of overusing different legal and customs control regimes in excise goods import limitations to avoid payment of customs and excise duties. 5. Cooperation in development the specific mechanism to evaluate the implementation of the Guidelines as a part of the CELBET Diagnostic Tool
WP 2	Risk Management	<ol style="list-style-type: none"> 1. Cooperation in arranging and carrying out the officers' exchange and missions during the CELBET activities
WP3	Customs Controls	<ol style="list-style-type: none"> 1. Collecting feedback/proposals for revising CELBET guidelines for customs officers' exchange and missions 2. Cooperation in arranging and carrying out the officers' exchange and missions during the CELBET activities 3. Facilitation of the cooperation with relevant 3rd countries' authorities and other stakeholders with the aim to support the designing and launching of JCAs. Providing relevant input to the JCAs arranged by CELBET Customs Control Team, where 3rd countries or other stakeholders are involved 4. Cooperation in working out the proposals for the harmonisation of the excise goods import limitations enforcement.
WP4	Equipment	<ol style="list-style-type: none"> 1. Collecting feedback/proposals for revising CELBET guidelines for customs officers' exchange and missions 2. Cooperation in arranging and carrying out the officers' exchange and missions during the CELBET activities 3. Supporting activities and operations where the involvement of third countries and other stakeholders at EU Eastern and South-Eastern land border is favourable.
WP5	Training	<ol style="list-style-type: none"> 1. Engagement in training activities enhancing cooperation with BGs and 3rd countries 2. Initiating and delivery of the workshops and trainings for officers participating in the CELBET missions and officers exchange
WP7	BCPs Network	<ol style="list-style-type: none"> 1. cooperation in order to ensure appropriate participation of the Member States in arrangement and management of the missions 2. Cooperation in arranging and carrying out the officers' exchange and missions during the CELBET activities

Activities

Task 6.1 Further development and implementation of the CELBET framework for customs officers' exchange and missions.

The team will continue development and implementation of the concept of the customs officers' exchange and missions initiated during CELBET 2. Previous experience from CELBET teams and their contribution will be used to create a more structured concept of the missions. Analysis of the

existing practice of the other EU agencies, especially Frontex scheme will be explored. As a result, the framework for CELBET customs officers' exchange and missions will be implemented and further developed where necessary. The ultimate goal is to implement the concept of customs officers' exchange and missions as a regular element of CELBET activities and cooperation among Member States.

Subtask 6.1.1: Revising CELBET framework for customs officers' exchange and missions.

- 1) Defining types of missions: experts' assistance mission, support mission, best practice exchange mission (mutual), Joint CELBET Activity (JCA) Missions, including analysis of national legal basis for the missions.
- 2) Developing practical aspects for missions: cooperation with Member States NCPs, BCP Network for sending/hosting officers, profile of officers, draft agendas, calendar of missions, etc.
- 3) Revising Guidelines of CELBET officers' exchange and missions (Frontex and Hercule programme experience applied), including framework for Member State post-mission evaluation methods, framework for MS candidate selection taking into account other CELBET teams experience and contribution.

Deliverable 6.1.1 D Revised guidelines for customs officers' exchange and missions.

Responsible partners: EE, LT, LV, PL, RO

Subtask 6.1.2: Organising exchanges of customs officers and missions in cooperation with other CELBET teams relevant for the activity.

Customs officers' exchange and missions to and between CELBET Member States will be organised to the road/ rail BCP. The duration, number of officers and tasks, etc. for the missions will be agreed by the parties in advance. Close cooperation with CELBET National Contact Points and BCP Network will be created in order to ensure appropriate participation of the Member States in arrangement and management of the missions.

- 1) Arranging and carrying out the officers' exchange and missions during the CELBET activities with cooperation of the relevant CELBET teams
- 2) Monitoring of the missions in cooperation with relevant CELBET teams
- 3) Working out the process of collection the feedback on missions
- 4) regular evaluation of the missions in cooperation with the relevant CELBET teams
- 5) Initiating and delivery of the workshops and trainings for officers participating in the CELBET missions and officers exchange (in cooperation with relevant CELBET Teams)
- 6) Adaptation of the framework (after every 6 months) on the basis of prepared overview and received feedback

Deliverable 6.1.2.D: CELBET missions and officers' exchange delivered, monitored and evaluated.

Responsible partners: BG, EE, FI, GR, HR, HU, LT, LV, PL, RO, SK

Task 6.1.3 Enhancing efficiency and harmonisation of the CELBET Member States performance by arrangement of pilot projects supported with CELBET missions:

The team will initiate and provide support for CELBET Member States in arrangement of pilot projects addressing challenges currently faced at the EU Eastern and South-Eastern land border on:

- joint Customs and BGs Contingency Management to increase the response capacity for land border crossing challenges and emergency situations
- Synchronised Checks advanced solutions implementation process

- Balanced BCP Development procedure
- Customs and BGs Shift Leaders check-list activities during the shift at the BCP

These pilot projects will be targeted to enhance efficiency of the CELBET Member States' customs administrations performance.

Arrangement of pilots will be supported by CELBET missions and customs officers' exchange. Pilots will be arranged in balanced way at all CELBET border strips. Cooperation with BCPs Network to be implemented.

CELBET 1 and CELBET 2 deliverables that will be taken into account:

- 6.1.1.D: Written procedure for CA and BG shifts management at the BCPs and updated recommendations on the basis of the pilots results*
- 6.2.E: Report on best practices of synchronised checks and recommendations on implementation of the model B and C at the selected types of BCP's.;*
- 6.2.F: Recommendations for the operational cooperation between CA and BG and joint contingency management measures and practical solutions to streamline and facilitate supply chain and movement of persons*
- 6.2.G. Recommendations for the cross-border inter-agency cooperation to ensure consistent dialogue on balanced BCP development on both sides of the border and support decision making regarding balanced BCP infrastructure development.*

Deliverable 6.1.3D: Reports on CELBET missions facilitating/supporting implementation of the relevant CELBET products/deliverables at national level of selected CELBET members and border strips.

Responsible partners: EE, LT, LV, PL, RO

Subtask 6.2 Recommendations on harmonisation of excise goods import legal limitations enforcement at the selected border strips:

Following the requests of CELBET Member States the team will address the phenomenon of overusing different legal and customs control regimes in excise goods import limitations to avoid payment of customs and excise duties. The lack of a uniform approach in this area exposes both to the Member States and the EU not only a financial risk but also causes an uneven burden on border crossings.

- 1) In cooperation of CELBET BCPs Evaluation Team, diagnosing problems and challenges at the border strips (e.g. fuel, cigarettes and alcohol)
- 2) Identifying of risks resulting from different approaches, national regulations and customs control methods towards excise goods import legal limitations enforcement (e.g. the channelling of border traffic at BCPs of one Member State with less restrictive standards)
- 3) Benchmarking and selection of best practices
- 4) In cooperation with CELBET Customs Control Team, working out the proposals for the harmonisation of the excise goods import limitations enforcement.

Deliverable 6.2.D: Recommendations on harmonised excise goods import legal limitations enforcement.

Responsible partners: EE, LT, LV, PL, RO

Task 6.3: Proposals on practical methodologies for the evaluation mechanism for assessment of the implementation of the Guidelines on further development of the cooperation between Border Guards and Customs.

In implementation of Art. 10 and 19 of the Guidelines on further development of the cooperation between Border Guards and Customs and in close cooperation with DG TAXUD the team will consider practical methodologies that can be used to assess progress in the implementation of the Guidelines at the selected BCPs. The methodologies will be prepared in cooperation with the BCP Evaluation Team and tested as a part of CELBET Diagnostic Study. Information concerning progress of the Guidelines implementation gathered during Diagnostic studies will be communicated to DG TAXUD and national administrations separately or as a part of Diagnostic Study report.

Deliverable 6.3.D: Proposals for the evaluation mechanisms to assess the level of cooperation between BG and CA.

Responsible partners: EE, LT, LV, PL, RO

Task 6.4: Strengthening cooperation of CELBET with other stakeholders at EU Eastern and South-Eastern land border.

The team will seek for opportunities for more effective CELBET and its members' cooperation with third countries and other stakeholders at EU Eastern and South-Eastern land border. Existing cooperation platforms with Eastern Partnership initiative, Stabilization and Association Process, CEFTA will be explored. In close coordination with DG TAXUD, the team will seek for a stronger CELBET role in cooperation with other stakeholders, such as, e.g. Frontex, OLAF, Europol, involved in management of EU Eastern and South-Eastern land border, e.g. continuation of joint trainings, initiating trainings in cooperation with the Training team where other agencies or neighbouring 3rd countries could be involved, etc. To enhance of the CELBET actions impact the team will support other CELBET teams' activities and operations where the involvement of third countries and other stakeholders at EU Eastern and South-Eastern land border is favourable.

- 1) Exchanging experiences and best practices in the field of land border control with neighbouring Eastern and South-Eastern third countries, but also, for example with SELEC when relevant
- 2) Supporting other CELBET Teams in fulfilling their tasks whenever a non-EU Eastern European country involvement is required, including exploring more active CELBET cooperation with CEFTA countries and in the framework of Stabilization and Association Process. CELBET involvement in Eastern Partnership activities will be preserved.
- 3) Facilitating joint activities between CELBET teams and Frontex, OLAF and Europol. DG TAXUD will be consulted beforehand.
- 4) active engagement in training activities enhancing cooperation with BGs and 3rd countries (in coordination with CELBET Training Team)
- 5) With the support of DG TAXUD and in consultation with CELBET Customs Control Team to facilitate cooperation with relevant 3rd countries' authorities and other stakeholders with the aim to support the designing and launching of JCAs. Providing relevant input to the JCAs arranged by CELBET Customs Control Team, where 3rd countries or other stakeholders are involved.

Deliverable 6.4.D Initiation and facilitation of the CELBET activities conducted jointly with other agencies and 3rd countries and input to them provided.

Responsible partners: EE, LT, LV, PL, RO

Expected results of this work package

The core contents:

- 1) Providing effective tools supporting coordinated MS customs administrations actions in case of:
 - a. emergency at the BCPs (in form of framework for officers' missions)
 - b. implementation on any solution harmonising procedures or increasing efficiency and disseminating best practices (in form of framework for officers' exchange)
- 2) Promoting and providing the assistance in the implementation of the synchronised checks advanced models concept, balanced development of the both sides BCPs and contingency procedure.
- 3) Increased efficiency and harmonisation of CELBET member customs administrations performance at the Eastern and South-Eastern land border as a result of implementation of selected best practices.
- 4) Facilitation of the implementation of the CELBET products at the national level.
- 5) Harmonisation of the CELBET members approach towards enforcement of the excise goods import limitations.
- 6) Enhanced border strip co-operation by unifying approaches of the CELBET Members States to the same neighbouring 3rd Country.
- 7) Reduced risk of frauds resulting from various enforcement of the excise goods import limitations in CELBET members.
- 8) CELBET contribution into the process of operational implementation at the BCP level of the recommendations based on the revised Guidelines on cooperation between CA and BG issued by EU Commission
- 9) Enhanced cooperation and coordination of CELBET actions at Eastern and South-Eastern land border, including with other stakeholders, such as, e.g. Frontex, OLAF, Europol.

List of deliverables produced under this work package

Task/Subtask nr.	Deliverable number	Due time	Experts	In cooperation with
6.1.1	Deliverable 6.1.1 D Revised guidelines for customs officers' exchange and missions.	M18	All	All teams
6.1.2	Deliverable 6.1.2.D: CELBET missions and officers' exchange delivered monitored and evaluated.	M12 - 36	All	All teams, specifically: CC, TR
6.1.3	Deliverable 6.1.3D: Reports on Celbet missions facilitating/supporting implementation of the relevant CELBET products/deliverables at national level of selected CELBET members and border strips.	M36	All	BCPs Network
6.2	Deliverable 6.2.D: Description of the good/best control practices of the cigarettes and fuel allowances. Proposals for unified excise goods import legal limitations at Eastern and South-Eastern land border.	M30	All	EV, CC
6.3	Deliverable 6.3.D: Proposals for the evaluation mechanisms to assess the	M30	All	EV BCPs

	level of cooperation between BG and CA. Outcomes from the evaluation visits will be communicated to the Commission.			Network
6.4	Deliverable 6.4.D Initiation and facilitation of the CELBET activities conducted jointly with other agencies and 3rd countries and input to them provided.	M1-36	All	All teams, specifically: CC, TR

Milestones for this work package

After 6 months:

- 1) Types of CELBET missions are defined
- 2) national legal basis for the missions of selected countries is collected
- 3) process of collection the feedback on missions is worked out
- 4) process of missions evaluation is worked out
- 5) arrangements on launching of the pilots projects on: joint Customs, Customs and BGs Shift Leaders check-list activities during the shift at the BCP and BGs Contingency Management, Synchronised Checks and Balanced BCP Development procedure are initiated in cooperation with selected countries
- 6) scale of problems and challenges at the border strips regarding importation of the selected excise goods is diagnosed

After 12 months:

- 1) national legal basis for the missions is analysed on the basis of selected countries provisions
- 2) Practical aspects for CELBET missions are developed
- 3) workshops and trainings for officers participating in the CELBET missions and officers exchange are initiated
- 4) risks at one border strip due to different approaches and types of the national law and customs control of excise goods methods of is identified
- 5) existing experience on evaluation of the implementation of the Guidelines on enhancement of the cooperation between customs and border guards is collected
- 6) Cooperation Team takes part in BCP Evaluation Team diagnostic studies to evaluate cooperation between customs and border guards and implementation of the Guidelines

After 18 months:

- 1) Member States NCPs, BCP Network are consulted on the Practical aspects for missions
- 2) Guidelines of CELBET officers' exchange and missions is revised
- 3) The first mission is carried out on the basis of the revised guidelines
- 4) pilot project on joint Customs, Customs and BGs Shift Leaders check-list activities during the shift at the BCP is launched
- 5) best practices on excise goods import legal limitations enforcement are collected
- 6) Evaluation Team is consulted on adjustment of the CELBET Diagnostic Tool cooperation between customs and border guards

After 24 months:

- 1) pilot project on Contingency Management is launched
- 2) benchmarking of the best practices on excise goods import legal limitations enforcement is conducted
- 3) CELBET Customs Control Team is consulted on the excise goods import limitations enforcement the most relevant method

After 30 months:

- 1) pilot project on Synchronised Checks and Balanced BCP Development procedure are launched
- 2) proposals for the harmonisation of the excise goods import limitations enforcement are worked out
- 3) Proposals for the evaluation mechanisms to assess the level of cooperation between BG and CA Outcomes from the evaluation visits are communicated to the Commission.

After 36 months:

- 1) CELBET missions are carried out on the basis of the revised guidelines
- 2) other CELBET teams are effectively supported in launching activities and operations where the involvement of third countries and other stakeholders at EU Eastern and South-Eastern land border is favourable

Team leader: PL

Experts: RO, EE, LT, LV

The Team Leader is responsible for:

- Operational implementation of CELBET Cooperation activity block/team as outlined in the Business Case of CELBET.
- Managing a team of experts.
- Timely distribution of documents and reports to the Head of CELBET and the Commission.
- Active collaboration with the Commission and with other Team Leaders of different activity blocks to achieve expected results.
- Planning/preparing/conducting team`s and plenary meetings of the activity.
- The experts in the Team are all individually and together responsible for
- Active participation in CELBET Cooperation Team activity block/team as outlined in the Business Case of CELBET.
- Timely implementation and completion of undertaken tasks.

The experts will:

- be responsible for active participation in CELBET Cooperation Team tasks
- participate in the meetings and reply to requests
- produce the requested input in due time
- assist the team leader with the collection of information relevant to the work package
- assist the team leader with the preparation of reports and all project related other work documents

Work package 7: BCP Network

Duration: 36 months

Overview of the work package:

The BCP Network established in CELBET 2 is composed of one representative from BCP management level per Member State called BCP representative for CELBET (11 people in total). The BCP Network members continue to be the main contact for enhancing cooperation between the BCPs and for spreading CELBET recommendations, for implementing CELBET tasks and outcomes at the BCPs.

The tasks of the BCP Network members will not change compared to CELBET 2. The BCP Network will:

- give practical input, including feedback on the feasibility of CELBET activities;
- share best practices;
- act as mediator to the senior management of the participating Member States.

In particular, the BCP Network members will be involved in updating the list of identified risks, consulted on measures to mitigate the risks; planning and assessing Joint CELBET Activities (JCA), participate in BCP Diagnostic studies, evaluation of the Diagnostic study tool, etc.

The Evaluation team will continue to engage the BCP Network in CELBET activities and will strengthen the network by involving it into discussions and implementation of CELBET recommendations. The Evaluation team will plan the agendas of BCP Network meetings in collaboration with the Head of CELBET and CELBET team leaders and support the NCP responsible for organising the BCP Network meetings.

The BCP Network will have one plenary meeting per year.

In addition to the plenary meetings, regional⁷ meetings of the BCP Network will be organised where extra people from the BCPs and from the central level of the customs administrations can be invited. The number of extra people depends on the size of the Member State, the length of the border strip and number of BCPs. The exact number of participants at the plenary and regional meetings is indicated in the planning schedule and budget.

Beside the Head of CELBET, team leader(s), PR expert and where feasible the grant coordinator attend the BCP Network meetings. The meetings will be organised preferably in a BCP. Additional people from the hosting or neighbouring MS not funded from the project budget could be invited (e.g. national experts, experts who can share the best practices, etc.).

The aim of BCP Network meetings, both plenary and regional, is to give overview of CELBET activities, the performance of BCPs based on different actions and getting feedback from the BCPs.

BCP Network representatives will be invited to participate the teams' meetings whenever their expertise is needed to accomplish the work of the teams. This will support the quality and practicality of CELBET activities.

Dependencies for WP7		
Work package		How
WP 1	BCP Evaluation Team	<ol style="list-style-type: none"> 1. Overall coordination between the 7 teams and the BCP Network 2. Planning the agendas of BCP Network meetings 3. Participation of BCP Network members in BCP Diagnostic studies 4. Feedback/proposals for improving the Diagnostic study tool
WP 2	Risk Management	<ol style="list-style-type: none"> 1. Information on seizures and risks

⁷ Regions: Nordic-Baltic (Finland, Estonia, Latvia, Lithuania), Visegrad (Poland, Slovakia, Hungary), Southern/South-Eastern (Croatia, Romania, Bulgaria, Greece)

WP 3	Customs Controls	<ol style="list-style-type: none"> 1. Decide on the involvement of local experts during JCAs 2. Make proposals and give feedback on JCAs 3. Feedback on Vulnerability study
WP 3	Equipment	<ol style="list-style-type: none"> 1. Involvement in field tests in the pre-purchase phase 2. Proposals and feedback on common use of detection technology during JCAs 3. Involvement in coordination of CELBET missions
WP 5	Training	<ol style="list-style-type: none"> 1. Most urgent training needs and topics will be identified
WP 6	Cooperation	<ol style="list-style-type: none"> 1. Involvement in organising and carrying out CELBET exchange of officers /missions 2. Procedure for integrated CA and BG shifts management at the BCPs 3. Procedure on the joint management of the emergency situations and peak time at the BCP
WP 8	Feasibility study	<ol style="list-style-type: none"> 1. Prepare for possible pilot exercise(s) for testing working together
WP 9	Management	<ol style="list-style-type: none"> 1. HoC will lead the BCP Network meetings;

Activities

Task 7.1 BCP Network meetings

BCP Network meetings will be organised by the BCP Evaluation team in collaboration with the CELBET NCP organising the meeting.

The Head of CELBET will chair the BCP Network meetings, giving overview on CELBET activities, and the performance of BCPs based on different actions. Also the Team Leader(s) will be invited to give an overview on the team's activities needing BCP Network attention/involvement.

The BCP Network members are invited to give feedback/report back during the meetings on:

- CELBET teams' activities;
- CELBET teams' deliverables;
- Progress on implementation of the CELBET deliverables at national level (i.e. what actions/measures have been taken, what are the obstacles, etc.

These meetings will also serve as a basis for giving feedback on the Diagnostic studies carried out.

The frequency of these meetings is specified in the Planning/schedule of the activities.

Minutes from the BCP Network meetings (both plenary and regional) will be prepared by the CELBET NCP organising the meeting.

Deliverable 7.1.D: Meeting minutes and presentations, updated methodologies, analyses and recommendations.

Responsible partners: FI, GR, PL and CELBET NCPs

Expected results for this work package

The BCP Network members are engaged actively in discussions during the meetings. The Head of CELBET and CELBET teams receive relevant information for updating their deliverables and adopting their activities.

The members of the BCP Network:

- have better understanding/knowledge on the deliverables;
- are spreading and implementing the outcomes of all teams at national level;
- act as a network on national and international level;
- are motivated to present their success stories;
- are engaging national experts in the project activities, e.g. JCAs;
- are enhancing inter-agency co-operation at national level.

The methodologies are updated based on their feedback.

Some of the deliverables are implemented partially or fully in some BCPs

Milestones for this work package**After 12 months:**

Three regional meetings and a plenary meeting have taken place.

After 36 months:

BCP Network meetings regularly held and feedback and input to CELBET teams provided and networking of BCP managers established.

Distribution of tasks of each partner for this work package

Head of CELBET will manage the BCP Network meeting;

BCP Network members will:

- be responsible for active participation in the meetings and reply to requests
- be ready to give input/description/explanatory details on the practice in place in relevant BCP;
- be ready to present the best practises in use in the BCP.
- inform on issues that hinder implementation of the project outcomes and need to be taken to higher level in their national administration.

Team Leader of Evaluation Team:

- will be responsible for compiling the summary of the meeting and distributing it to the HoC and Team Leaders.

Team Leader of a relevant CELBET team will:

- present the tasks of the team;
- present the deliverables (pilot project, analyses, etc.);

Work package 8: FEASIBILITY STUDY ON THE FUTURE OF CELBET**Overview of the work package:**

CELBET Project was established by 11 EU MS in 2016 to providently tackle the identified and upcoming challenges. During the two operation phases, CELBET has contributed to better-coordinated management and control actions at the crossings situated at the EU Eastern and South-

Eastern external border. CELBET's goal is to enhance the protection of EU internal market and the EU interests, correct application of EU legislation, inter-agency co-operation with EU security and law enforcement agencies, coordinated risk management, fighting and preventing border-related frauds.

In this context, several examples of CELBET's achievements can be pointed out:

- better coordination and monitoring of BCPs' management through the implementation of a Diagnostic tool, monitoring checks and by setting up the BCP network;
- enhancing safety and security through organisation of joint actions aimed at combating and preventing smuggling of cigarettes, drugs, precursors, weapon, counterfeits, waste, illegal cash;
- delivering of specialised training and setting up centres of expertise (learning, canine, car search and x-ray interpretation);
- inventory of equipment from all BCPs and a gap analysis between the inventory and defined standards;
- BCPs seizures databank for improved risk analysis and common approach for risk mitigation;
- pursuing practical cooperation modes with border guards, FRONTEX, EUROPOL and neighbouring countries (training, balanced development of BCPs, shared BCPs, synchronised checks, assistance missions).

During CELBET 1 and CELBET 2 we have experienced, that the CELBET Member States invest much more working hours on project activities than foreseen in project calendar and its budget. There are many reasons for this:

- Need to keep contact with many officials and many different counterparts (CELBET Steering Committee, BCP Network, NRAC network, Training network, PR network, NCP network, Equipment network) for achieving the CELBET results;
- Need to coordinate the project activities with numerous partners: DG TAXUD and its working and project groups, Frontex, Europol, CCWP;
- Need to react/provide additional assistance for CELBET members based on their current needs. In many cases this assistance is not foreseen in the project/budget, e.g. specific training needs or specific assistance needed related to equipment);
- High expectations from CELBET Steering Committee;
- Missions to remote BCPs;
- Input for the enhanced visibility;
- Need to prepare Business Case and Implementation Plan in parallel with running project activities.

The budgetary constraints force Customs Administrations to become more efficient and effective. This affects also the functioning of the expert teams, as officers working for these teams cannot deal with the project activities during the normal working hours. Today the CELBET Member States contribution of participating MS varies a lot /is dependent on the good will. Another aspect is, that project-based approach means that the experts are fixed for the duration of the project and cannot be assured that they are selected again. In longer term, it is not feasible nor motivating for experts to divide themselves between the project and the home administration.

It has become clearer that CELBET is not just a project for solving short-term issues. Coordination of national Customs activities and building up satisfactory level of safety and security at the land BCPs is a process and cannot be finalised within a project-based activity with a short-term budget and lifespan. A more advanced collaboration form and elimination of external influences on the operation of Customs in BCPs would bring advantages to the MS involved and the entire EU. The future CELBET

should play a supportive role for the engaged national services, TAXUD, OLAF, Frontex, Europol and other stakeholders.

The intention of the Commission President-elect is to 'take the Customs Union to the next level'. The Mission Letter to the Commissioner-designate responsible for customs calls for better protection and integrated risk-management, more effective controls, consistent cooperation with different agencies and authorities on customs controls. The Helsinki Declaration of the Seminar on Strategic Foresight and the future of Customs Union pointed out the importance of enhancing cooperation at the border.

The future of CELBET was discussed on 27 November 2018 and on 7 May 2019 at the project steering committee meetings. CELBET Steering Committee was asking for more permanent solution for continuation of CELBET. Among the advantages of a permanent solution is increased availability of (mainly of human) resources. The participants stressed a need for a thorough analysis on the more advanced permanent solution for CELBET⁸.

The following tasks could be taken into account when analysing the future of CELBET:

- Management: coordination of the actions and budget (already today it is a full time work for the Head of CELBET and Grant Coordinator);
- BCP Diagnostic studies, monitoring and analysing the monitoring checks;
- joint operations;
- vulnerability study;
- supporting MSs to plan procurement of customs detection equipment;
- operational information exchange;
- assistance in the implementation of CELBET products (synchronized Customs and BGs checks, shared BCPs);
- enhancement of the centres of expertise and training;
- fostering the partnership with the key stakeholders;
- customs visibility.

The analysis should contain a problem/needs statement, legislative environment, a feasibility study of possible future solutions, financing options, including funding of personnel costs and a pilot exercise on a most practical solution, if needed. The feasibility study will analyse if a permanent structure could be used only for certain functions, e.g. project management and/or certain activities, e.g. risk management, evaluation and monitoring of the BCPs, enhancing inter-agency cooperation at the BCPs. The study will also examine where the permanent structure could be located. Initially several options for the future of CELBET can be assumed, e.g.: continuation of the Project as it is; transfer of the Project for continuation to the Commission (a unit in TAXUD or OLAF); transfer of the Project for continuation to an existing agency (FRONTEX); setting up a separate permanent structure; setting up a platform-like structure for a mid- or longer term; and possibly other solutions.

Taking into account that the existing teams are burdened with their current work and results of the discussions among CELBET 2 Management, it was decided to create a new work package for analysing the solutions for more permanent structure. The new team has to thoroughly and objectively

⁸ Fragment of Steering Committee Minutes 27 Nov. 2018: „...Proposal and rationale for permanent management structure was generally accepted. More specific options, such as placing in FRONTEX of customs component dealing with integrated border management was noted with interest. However participants see the need for further reflection and careful analysis of other, workable options....Next steps: discussion and elaboration of the needs statement and possibly business case within CELBET3. To be followed by possible impact assessment study by the Commission before final discussion and possible decision is taken at the EU level.

explore the current working environment of the Teams and independently catch the most essential elements of the activities of each CELBET team. The Work Package is proposed to analyse their existing challenges and recommend solutions.

Dependencies:

Dependencies for WP1		
Work package		How
WP1	BCP Evaluation Team	<ol style="list-style-type: none"> 1. Cooperation on defining the needs and challenges when implementing diagnostic studies, analysing the monitoring checks and enhancing the BCP Network (Task 8.1); 2. Consultation on possible new challenges and tasks taking into consideration the growing role of customs; 3. Preparation for pilot exercise(s) for testing the permanent solution
WP2	Risk Management Team	<ol style="list-style-type: none"> 1. Cooperation on defining the needs and challenges when enhancing the operational information exchange (Task 8.1); 2. Preparation for pilot exercise(s) for testing the permanent solution
WP3	Customs Controls Team	<ol style="list-style-type: none"> 1. Cooperation on defining the needs and challenges when implementing joint operations and developing vulnerability study (Task 8.1); 2. Preparation for pilot exercise(s) for testing the permanent solution
WP4	Equipment Team	<ol style="list-style-type: none"> 1. Cooperation on exploring the equipment needs for CELBET (used in emergency situations, breakdown or destruction) and defining the needs and challenges when supporting MSs to plan procurement of customs detection equipment (Task 8.1); 2. Preparation for pilot exercise(s) for testing the permanent solution
WP5	Training Team	<ol style="list-style-type: none"> 1. Cooperation on defining the needs and challenges when enhancing of the centres of expertise and training (Task 8.1); 2. Preparation for pilot exercise(s) for testing the permanent solution
WP6	Cooperation Team	<ol style="list-style-type: none"> 1. Cooperation on defining the needs and challenges when providing assistance in the implementation of CELBET products (synchronized Customs and BGs checks, shared BCPs) (Task 8.1); 2. Preparation for pilot exercise(s) for testing the permanent solution
WP7	BCP Network	<ol style="list-style-type: none"> 1. Consultation on the needs and challenges when implementing CELBET products (Task 8.1); 2. Preparation for pilot exercise(s) for testing the permanent solution
WP9	Management	<ol style="list-style-type: none"> 1. Cooperation on defining the needs and challenges related to the project and budget management and coordination of the tasks (Task 8.1); 2. Consultation on possible new challenges and tasks taking into consideration the growing role of customs;

		3. Preparation for pilot exercise(s) for testing the permanent solution
--	--	---

Activities of WP 8

The new team in CELBET 3 will analyse the needs and challenges of current working environment of the CELBET teams. The team will define the objectives and tasks, which could be implemented in mid-term (e.g. platform-like for several years, etc.) and long-term, e.g. in the framework of the permanent structure, taking also into consideration the growing role of customs in ensuring the security of borders and people.

The team will explore possible options, including existing permanent structures incl. legislative environment and financing options and possible future solutions.

The team will also test, if feasible, the possible solutions in cooperation with CELBET Member States and CELBET teams.

The analysis and the pilot exercise should give an answer which is the most suitable collaboration form for supporting integrated approach for achieving safe, well managed and well performing BCPs at the EU Eastern and South-Eastern land border.

The study should be finalised sufficiently in advance of CELBET 3 expiry date (but not later than by beginning of 2022) to allow for follow-up decisions and proceedings. The tasks will be developed in close cooperation with DG TAXUD and CELBET Management taking into account EU legal and operational framework and eligibility of the Customs 2020 programme and its successor. Meetings with DG TAXUD will be organised on regular basis.

Task 8.1: Defining the needs and objectives for the future of CELBET

Responsible partners: PL, EE, HR, HoC

The team will analyse the needs and challenges of current working environment of the CELBET Management and teams. The team will define the objectives and tasks, which could be implemented in mid-term and long-term, e.g. in the framework of the permanent structure, taking also into consideration the growing role of customs in ensuring the security of borders and people. The team will analyse if a more permanent solution could be used only for certain functions, e.g. project management and/or certain activities.

The team will also analyse the Final Report of the Think Tank “Foresight for EU Customs 2030+” and the outcome of the project group dealing with the future of customs in the EU 2040 (final report to be ready in the beginning of 2020).

This task will be performed in close cooperation with the CELBET Management and teams.

Deliverable 8.1.D Description of the needs and objectives for the future of CELBET

Task 8.2: Exploring the experience and lessons learnt of existing solutions

Responsible partners: PL, EE, HR, HoC

Exploring the experience and lessons learnt of existing permanent structures on human resource management (incl. remuneration) and administrative arrangements (incl. travel) and how they support implementation of the objectives of the main activities. Organisational aspects, e.g. office equipment, access to certain IT-systems, secure networks, etc. will be analysed.

Existing practices, incl. in taxation and home affairs area will be analysed. For example: establishment of SELEC (*Southeast European Law Enforcement Centre*) on the basis of Agreement of Cooperation (<https://www.selec.org/history/>), OLAF proposal from 18 September 2012 to the Committee on Mutual Assistance on creation of permanent structure for JCO and the Council Customs Cooperation Working Party document related to it (doc. ENFOCUSTOM DS 1373/1/13 REV1), etc. The team will also analyse the Final Report of the Think Tank “Foresight for EU Customs 2030+” and the outcome of the project group dealing with the future of customs in the EU 2040 (final report to be ready in the beginning of 2020).

The team will assess pros and cons of each practice, especially from the angle of efficiency and cost-savings. SWOT analysis will be carried out for different solutions (for mid-term and long-term).

This activity will include organisation of visits/meetings with relevant bodies in order to get better understanding. A questionnaire will be prepared which helps to compile the analysis.

Deliverable 8.2.D: Description of existing solutions.

Task 8.3: Analyse legal and governance environment and financing options

Responsible partners: PL, EE, HR, HoC

The current legal framework stemming from the Customs 2020 Programme and its successor and also Expert Team guidelines will be analysed.

The team will identify the legal/administrative „needs“ and study on legal and governance framework supporting the different solutions for mid-term and long-term identified during task 8.1. Associated costs and financing options will be analysed.

Analyse possible gains and negative aspects, including the influence to the governance of customs union and impact to human and financial resources on national and union level. Define possible risks and constraints for implementation of every solution.

The outcome of this task will be presented to the Steering Committee for its approval. The pilot plan will be presented to the Customs Policy Group.

Deliverable 8.3.D: Description of the main findings and propose the most suitable options for future of CELBET.

Task 8.4. Preparation for pilot exercise(s) for testing more permanent solution for future of CELBET

Responsible partners: PL, EE, HR, HoC

Based on the results of tasks 8.1 and 8.2 most suitable permanent solution will be tested. In close cooperation with CELBET Management and teams a pilot plan consisting of tasks, number of experts, duration, expected results and evaluation criteria will be prepared.

The experts involved will follow the plan of the new posts foreseen for the permanent solution. At the same time, it will test the functioning of the CELBET office for everyday agenda, such as sending invitations, planning and evaluating tasks, managing the website and training platform, planning and executing exchange of officers, office equipment, secure IT network requirements, etc. Another aim for the pilot exercises is to see if MS are ready to give their officers/ experts for CELBET activities for 2-3 months period, how administrative issues can be solved, etc.

Deliverable 8.4.D: A pilot plan for testing more permanent solution for future of CELBET

Task 8.5: Implementation of pilot exercise(s) for testing more permanent solution for future of CELBET

Responsible partners: PL, EE, HR, HoC

Pilot exercise(s) for testing more permanent solution will be implemented based on the pilot plan (task 8.4).

Deliverable 8.5.D: Report from the pilot exercise for testing more permanent solution for future of CELBET

Task 8.6: Evaluation of the pilot results and recommendations for future of CELBET

Responsible partners: PL, EE, HR, HoC

The team will define which solution is most suitable for CELBET. The team will prepare a proposal for future of CELBET. The proposal will be presented to the CELBET Steering Committee for the decision making. The decision of the Steering Committee will be presented to the Customs Policy Group.

Deliverable 8.6.D: Proposal for future of CELBET

Task 8.7 Preparations for continuation of CELBET

Based on the pilot results and proposal for future of CELBET the team will start preparations for continuation of CELBET. This activity will be adjusted according to the decision of the Steering Committee (task 8.6).

Deliverable 8.7.D: Report on the preparations for continuation of CELBET

Expected results for this work package

- The needs and objectives for future of CELBET for mid-term and longer term are identified.
- Existing more permanent solutions, including the legal and financial options for future of CELBET are explored.
- Main findings are described and most suitable option(s) for future of CELBET are proposed.

- A pilot plan for testing the most suitable option for CELBET is prepared and pilot is implemented, if needed.
- Proposal for future of CELBET is provided.
- Preparations for continuation of CELBET are started.

Task/Subtask nr.	Deliverable number	Due time	Experts	In cooperation with
8.1	Deliverable 8.1.D: Description of the needs and objectives for the future of CELBET	M4	All	All teams, BCP Network and CELBET Management
8.2	Deliverable 8.2.D: Description of existing solutions.	M9	All	CELBET Management
8.3	Deliverable 8.3.D: Description of the main findings and propose the most suitable options.	M13	All	CELBET Management
8.4	Deliverable 8.4.D: A pilot plan for testing more permanent solution for future of CELBET	M15	All	All teams, BCP Network and CELBET Management
8.5	Deliverable 8.5.D: Report from the pilot exercise for testing more permanent solution for future of CELBET	M18	All	All teams, BCP Network and CELBET Management
8.6	Deliverable 8.6.D: Proposal for future of CELBET	M22	All	All teams, BCP Network and CELBET Management
8.7	Deliverable 8.7.D: Report on the preparations for continuation of CELBET	M36	All	All teams, BCP Network and CELBET Management

Milestones for this work package

After 6 months:

The needs and challenges of the current working environment of the CELBET Management and the teams are analysed and objectives for future of CELBET are defined.

After 12 months:

Several meetings with DG TAXUD and other bodies are organised and information on existing permanent solutions collected. Legal, governance environment and financing options are studied.

After 18 months:

A plan for testing the most suitable permanent solution is prepared.

After 24 months:

Pilot exercise is implemented and a proposal for future of CELBET is presented to the CELBET Steering Committee.

After 36 months:

CELBET will continue depending on the decision of the CELBET Steering Committee.

Distribution of tasks of each partner for this work package

Team Leader: PL

Experts: PL, EE, HR

The Team Leader will:

- be responsible for the operational implementation of the CELBET Feasibility study Work Package
- ensure timely and qualitative achievement of the work package objectives
- coordinate the work of the experts
- provide decision making, quality control and conflict resolution mechanisms to support the project in the framework of work package
- responsible for collecting, reviewing and submitting reports and other deliverables to the Head of CELBET
- prepare Team meetings, chairing the meetings, preparing the minutes and monitoring the implementation of decisions taken at meetings
- ensuring flow of information and documents between team members

The experts will:

- be responsible for active participation in the CELBET Feasibility study team tasks
- participate in the meetings and reply to requests
- produce the requested input in due time
- assist the team leader with the collection of information relevant to the work package
- assist the team leader with the preparation of reports and all project related other work document

Work package 9: MANAGEMENT
Duration: 36 months
<p>Overview of the work package:</p> <p>This work package will create and support the conditions necessary for a successful and effective collaboration, performance, networking and communication within the project. <u>On the business side</u> it will allow to liaise with partners⁹, the project manager, work packages leaders (team leaders), BCP Network and PR expert. This work package will ensure that all milestones are reached and that the deliverables are supplied on time. It will also ensure that all partners and DG TAXUD are well informed of the activities and sufficient visibility is given to the project.</p> <p><u>On the grant side</u> it will ensure notably that all the partners are fulfilling their local grant coordinators' duties. In addition, this work package will also cover the financial coordination within and across the work packages, reporting and administrative activities including project reports. It is a horizontal work package that lies above all other technical work packages. In cases re-allocation of financing is needed it will be dealt under this work package.</p>
<p>Activities</p> <p><u>Task 9.1 Grant agreement management</u></p> <p>The grant agreement management task aims to allow a smooth implementation of the grant requirements in</p>

⁹ Partners are Member States administrations participating in the project.

terms of technical and financial reporting and monitoring.

Each partner, the grant coordinator, project manager, team leaders and experts are responsible for producing deliverables and reports as specified in the work packages and the planning/schedule.

Subtask 9.1.0 the grant management by the grant coordinator

The grant coordinator (Estonian Tax and Customs Board) will be the main contact point for DG TAXUD on the grant-related aspects.

The grant coordinator will collect and compile the contributions of all partners to ensure that all grant related reporting documents and information are sent in time to DG TAXUD. It concerns both the recurrent reporting duties in relation to the interim and final grant report and contribution to the Performance Measurement Framework (PMF).

The partners of the project will ensure accurate and timely reporting and monitoring for the interim and final grant reports on the financial aspects and the team leaders on technical issues to the grant coordinator.

These documents will be delivered at month 19 for the interim report and two months after the end of the project for the final report.

Deliverable 9.1.0.D.1 compiled interim grant report

Deliverable 9.1.0.D.2 compiled final grant report

Deliverable 9.1.0.D.3 compiled PMF contribution (indicators) (format to be agreed with DG TAXUD)

Subtask 9.1.1 the grant management by the partners

Daily management:

Each partner, as a local grant coordinator (NCP), has to ensure the daily management of its activities in the project, to fulfil its grant obligations, beyond the business activities. This includes notably the management of the budget allocation and the pre-financing assigned to each partner, and the management of the supporting financial documentation for the reporting obligations linked to the grant (such as time sheets, invoices, salary slips etc.).

Three NCP network meeting will be organised to exchange views on the reporting issues.

Deliverable 9.1.1.D Quarterly financial report linked to partners' participation in the activities by each local grant coordinator to the grant coordinator.

Task 9.2 Project management and coordination

The project management aims to ensure the appropriate coordination between all the partners' experts, between the team leaders, the BCP Network and the Public Relations expert. The project management sets up steering committee meetings in cooperation with the steering committee Chair. Business reporting from the team leaders during the project management meetings and in the form of quarterly progress reports is foreseen for monitoring and evaluating the progress of the project. Quarterly planning updates might be needed to adjust the time-schedule of deliverables and planning of meetings.

Subtask 9.2.1 Overall project management by the project manager

The project manager will be responsible for the overall planning of the project and will monitor that work is progressing according to the project plan and schedule of work by regularly requesting feedback from team leaders in the form of quarterly progress reports (*business reports*).

- Quarterly progress reports produced by the team leaders will be made regularly available to DG TAXUD through the grant coordinator (*subtask 9.2.3.D.3*)
- The project manager will be responsible for producing discussion papers for the steering committee arising from the technical work packages regarding project plan and schedule, deliverables, resources, and presenting them to the steering committee.

The project manager will be the main interface with DG TAXUD concerning the business aspects of the activities and together with grant coordinator will have meetings with DG TAXUD representatives. Meetings between the project manager and grant coordinator and representatives of DG TAXUD will be organised either in the margins of other meetings in Brussels (e.g. CPG), on regular basis as foreseen in the project budget or virtually. The project manager and DG TAXUD may have more face-to-face meetings where relevant not covered by the project budget.

One networking meeting will be organised for all 26 experts involved in CELBET teams.

Deliverable 9.2.1.D quarterly progress reports, contributions to the steering committee meetings (presentations, etc.)

Subtask 9.2.2 Steering committee meetings

The steering committee is a forum for regular review of the progress of the project by the partners, it will discuss proposals for the project plan and schedule, budget allocations and resources on the basis of the project manager's input and take decisions concerning the aforementioned issues.

The steering committee will have two meetings per year over the grant period financed from the project budget. The costs of the project manager, grant coordinator, team leaders and PR expert for attending the steering committee meetings will be also covered from the project budget.

Deliverable 9.2.2.D presentations and minutes of the meetings, conclusions of the meetings and decisions concerning the management of the project

Subtask 9.2.3 Project management meetings

The project manager, the grant coordinator, the team leaders and the PR expert will meet regularly to exchange on the progress of their activities, discuss the interlinks and planning between the activities of the technical work packages and for the communication issues. These meetings will also cater for the technical part of the interim and final grant report and will produce updates in the time-schedule of deliverables and planning of meetings where needed. For the PR expert these meetings will give an overview of the activities to be communicated to the partners' NCPs and DG TAXUD.

Deliverable 9.2.3.D.1 minutes and attendance lists from the project management meetings and quarterly planning updates where appropriate.

Deliverable 9.2.3.D.2: minutes and attendance lists of the teams' meetings and other contributions to the meetings (presentations, etc.)

Team leaders are responsible for producing quarterly progress reports (business reports) according to the time schedule indicated under the milestones section of this work package.

Deliverable 9.2.3.D.3: quarterly progress reports (*business reports*)

Subtask 9.2.4.: Public Relations expert

The Public Relations expert will address all key target groups important for the project: Member States participating in the project, DG TAXUD and after consulting DG TAXUD customs administrations of other Member States and other EU agencies/bodies (e.g. Frontex, Europol).

Each partner has a contact point for public relations. The PR expert will disseminate information to these contact points who's responsibility is to keep their national administrations informed about the activities and outcomes of the project.

The Public Relations expert will be directly linked with the steering committee and will attend these meetings in order to propose a list of activities/ways/ideas how to promote the project and disseminate the

outcomes to different target groups. She will be responsible for raising visibility of the expert team by keeping all target groups informed of the activities and outcomes of the project and for developing the content and promotion materials.

The Public Relations expert will take care of the Twitter account and website, taking the IT solutions and appropriate, easy to understand information of the teams' activities into account. PR expert will develop the existing channels of dissemination the project's outcomes: Newsletters, website, Twitter, emailing.

Promotion materials will be developed and tailored to the target group and events. To improve dissemination and raise the project's visibility in close cooperation with TAXUD communication unit and PR Network members, the PR expert will manage translation support of the promotion materials.

Dynamic and close cooperation with TAXUD communication unit will be key factor in making CELBET activities more visible, with attractive content and bringing feedback from other agencies.

Each partner has appointed a contact point for PR Network already in CELBET 2. The PR expert cooperates with PR Network members and organizes network meetings.

Two PR network meetings will be organised.

Deliverable 9.2.4.D: newsletters, articles for partners' Intranet websites, press releases to be published in MSs and by DG TAXUD, etc.

Task 9.3 programme monitoring: each partner will have to report on indicators defined in the frame of the PMF to follow the progress of the activities against programme indicators. The grant coordinator will ensure a consistent reply to the request of the Commission.

Feedback from the BCP Network received on CELBET deliverables will be also used for evaluating outcomes of the project.

Expected results for this work package

- Smooth management of the project
- Coordination of the activities between various actors involved in activities
- Contribution to the evaluation of the success of the activities
- Overall coordination and communication with DG TAXUD
- Fulfilling contractual obligations
- Ensuring timely reporting
- Ensuring monitoring of the activities (business and programme)
- Participation of all partners and experts in the relevant meetings

List of deliverables produced under this work package

Subtask nr	Deliverable	Due time	Who?
9.1.0.	9.1.0.D.1 compiled interim report	M19	Grant coordinator
9.1.0.	9.1.0.D.2 compiled final report	M38	Grant coordinator
9.1.0.	9.1.0.D.3 compiled PMF contribution	M38	Grant coordinator
9.1.1.	9.1.1.D quarterly financial report linked to partners' participation in the activities	M4, M7, M10, M16, M19, M22,	Local grant coordinators

		M25, M28, M31, M34, M37	
9.2.1.	9.2.1.D discussion papers, presentations for steering committee	Twice a year	Project manager
9.2.2.	9.2.2.D presentations and minutes of steering committee meetings, conclusions from steering committee meetings	Twice a year	Steering Committee Chair
9.2.3.	9.2.3.D.1 reports and attendance lists from the team leaders coordination meetings and quarterly planning updates where appropriate	<u>According to the schedule of meetings</u>	Grant coordinator
9.2.3.	9.2.3.D.2 presentations, minutes and attendance lists of the teams' meetings	<u>According to the schedule of meetings</u>	Team leaders
9.2.3.	9.2.3.D.3 quarterly progress reports (<i>business reports</i>)	M4, M7, M10, M16, M19, M22, M25, M28, M31, M34, M37	Team leaders, HoC, GC
9.2.4.	9.2.3.D.4 leaflets, articles, press releases, etc.	Leaflets follow the schedule of the quarterly progress reports. Articles, press releases according to events	PR expert

Distribution of tasks of each partner for this work package

Grant coordinator: Estonia

Project Manager: Finland (first half of the project), Hungary (second half of the project)

Programme monitoring: Estonia

Local grant coordinators: Finland, Estonia, Latvia, Lithuania, Poland, Hungary, Slovakia, Croatia, Bulgaria, Romania, Greece.

Progress reporting: Estonia, Finland, Latvia, Hungary, Slovakia, Poland

The grant coordinator will be in charge of:

- Prepare interim and final grant reports, quarterly progress reports
- Gather and compile the results and replies of the partners concerning the Performance Measurement Framework (PMF)
- Remind partners of the timeline and contractual obligations of the grant agreement
- Manage the grant agreement amendments on behalf of the partners, if needed
- Provide assistance to the team leaders in organizing teams meetings by submitting the meeting invitations to DG TAXUD and contacting Customs 2020 coordinators if necessary.

The local grant coordinator

- manage Member State's participation in the project in an adequate manner, in view of the financial and technical reporting, with the adequate connection to its own HR and finance departments.
- contribute to the interim and final grant reports
- contribute to the follow-up of the milestones
- produce the relevant information in view of completing the PMF.

The project manager is responsible for the everyday project management:

- Meetings, coordination and communication with the Team Leaders
- Meetings, coordination and communication with the Commission
- Coordination and management of project work
- Identifying risks and problems and escalating them as appropriate
- Managing communication within the project
- Reporting to/from the Steering Committee

Team Leaders are responsible for:

- timely implementation and follow-up of operational aspects of the 6 technical work packages
- timely distribution of documents and reports to the project manager, grant coordinator and the Commission
- managing a team of experts
- collaborating with the Commission and with other team leaders to achieve expected results
- plan, prepare and conduct teams' meetings.

Each partner should provide comments to the deliverables in the given deadline set by the project manager and grant coordinator.

The comments on the interim and final reports are issued by partners and DG TAXUD not later than 15 days after issuance of the draft report by the project manager.

6. Financial Resources



ART import Budget
table for CELBET 3 im

<i>List of eligible costs¹⁰</i>	<i>Maximum EU co-financing rate</i>
<i>Direct staff costs</i>	<i>Up to 50%</i>
<i>Costs of travel and related subsistence allowances, Costs for hosting experts</i>	<i>Up to 100%</i>
<i>Sub-contracting, (external services for hiring special expertise, limited to non-essential part of the expert team)</i>	<i>Up to 75%</i>
<i>Depreciation costs of equipment needed for the project (only depreciation costs pro-rata the duration of the expert team and its use for the project)</i>	<i>Up to 75%</i>
<i>Other direct costs (e.g. costs related to the organisation of events, printing material, purchase of consumables and supplies needed for the project)</i>	<i>Up to 100%</i>
<i>Indirect costs (overheads): Up to 7% of all direct costs</i>	<i>Up to 100%</i>
<i>VAT due is not an eligible costs, and cannot be claimed for reimbursement under the project.</i>	

¹⁰ Definitions of the categories of costs can be found in the Annex III of the Expert Team Guide. Guidance on direct staff costs calculation and template of time sheet are available in Annex IV of the same guide.

Annex 1: Relevant contacts

- In the Commission services

<i>Directorate/Unit</i>	<i>Name of the contact</i>
<i>Directorate A</i>	<i>Mr Philip Kermode</i>
<i>Directorate E</i>	<i>Ms Sabine Henzler</i>
<i>DG TAXUD Unit A1</i>	<i>Ms Michèle Perolat</i>
<i>DG TAXUD Unit A2</i>	<i>Ms Lina Papamichalopoulou</i>
<i>DG TAXUD Unit A3</i>	<i>Mr Gaetan Nicodeme</i>
<i>DG TAXUD Unit E3</i>	<i>Mr Stephane Mail Fouilleul</i>
<i>DG TAXUD Unit E4</i>	<i>Mr Fernando Perreau de Pinninck</i>

- In the partner countries

	<i>Administration</i>	<i>Country abbreviation</i>	<i>Name of contact person</i>	<i>Email of contact person</i>
<i>Grant Coordinator</i>	<i>Estonian Tax and Customs Board</i>	<i>EE</i>	<i>Ms Pille Jõgisoo</i>	pille.jogisoo@emta.ee
<i>Partner 1</i>	<i>Finnish Customs</i>	<i>FI</i>	<i>Ms Leea Hoffman</i>	Leea.Hoffman@tulli.fi
<i>Partner 2</i>	<i>National Customs Board of the State Revenue Service</i>	<i>LV</i>	<i>Ms Agate Mellere</i>	Agate.Mellere@vid.gov.lv
<i>Partner 3</i>	<i>Customs Department under the Ministry of Finance of the Republic of Lithuania</i>	<i>LT</i>	<i>Ms Justina Kosaite</i>	justina.kosaite@lrmuitine.lt
<i>Partner 4</i>	<i>National Revenue Administration of Poland</i>	<i>PL</i>	<i>Mr Jan Zralek</i>	jan.zralek@mf.gov.pl celbet-pl@mf.gov.pl
<i>Partner 5</i>	<i>National Tax and Customs Administration</i>	<i>HU</i>	<i>Ms Ágnes dr. Gubáné Bujtás</i>	bujtas.agnes@nav.gov.hu international@nav.gov.hu
<i>Partner 6</i>	<i>Slovak Financial Administration</i>	<i>SK</i>	<i>Mr Norbert Jakus</i>	norbert.@financnasprava.sk
<i>Partner 7</i>	<i>Customs Directorate of the Ministry of Finance of the Republic of Croatia</i>	<i>HR</i>	<i>Mr Miroslav Lučić</i>	Miroslav.Lucic@carina.hr
<i>Partner 8</i>	<i>National Agency for Fiscal Administration General Customs Directorate</i>	<i>RO</i>	<i>Ms Raluca Mihail</i>	raluca.mihail@customs.ro
<i>Partner 9</i>	<i>Bulgarian Customs</i>	<i>BG</i>	<i>Ms Tereza Petrova</i>	Tereza.Petrova@customs.bg

	<i>Agency</i>			
<i>Partner 10</i>	<i>GREECE Customs Directorate General and Excise Duties</i>	<i>GR</i>	<i>Ms Angeliki Matsouka</i>	<u>angeliki.matsouka@2002.syzefxis.gov.gr</u>

ANNEX II — GENERAL CONDITIONS**TABLE OF CONTENT**

ANNEX II — GENERAL CONDITIONS	101
TABLE OF CONTENT	101
PART A — LEGAL AND ADMINISTRATIVE PROVISIONS.....	105
Article II.1 — Definitions	105
Article II.2 — General obligations and roles of the beneficiaries	106
II.2.1 General obligations and role of the beneficiaries	106
II.2.2 General obligations and role of each beneficiary	107
II.2.3 General obligations and role of the coordinator	107
Article II.3 — Communication between the parties	108
II.3.1 Form and means of communication	108
II.3.2 Date of communications.....	108
Article II.4 — Liability for damages.....	109
Article II.5 — Conflict of interests	109
Article II.6 — Confidentiality	109
Article II.7 — Processing of personal data	109
II.7.1 Processing of personal data by the Commission	109
II.7.2 Processing of personal data by the beneficiaries.....	110
Article II.8 — Visibility of Union funding	111
II.8.1 Information on Union funding and use of the European Union emblem	111
II.8.2 Disclaimers excluding Commission responsibility	111
Article II.9 — Pre-existing rights and ownership and use of the results (including intellectual and industrial property rights)	111
II.9.1 Ownership of the results by the beneficiaries	111

II.9.2	Pre-existing rights.....	111
II.9.3	Rights of use of the results and of pre-existing rights by the Union.....	112
Article II.10	— Award of contracts necessary for the implementation of the action	113
Article II.11	— Subcontracting of tasks forming part of the action	114
Article II.12	— Financial support to third parties	114
Article II.13	— Amendments to the agreement	115
Article II.14	— Assignment of claims for payments to third parties	115
Article II.15	— <i>Force majeure</i>	116
Article II.16	— Suspension of the implementation of the action.....	116
II.16.1	Suspension of implementation by the beneficiaries	116
II.16.2	Suspension of implementation by the Commission	116
II.16.3	Effects of the suspension	118
Article II.17	— Termination of the agreement.....	118
II.17.1	Termination of the Agreement by the coordinator	118
II.17.2	Termination of the participation of one or more beneficiaries by the coordinator.....	119
II.17.3	Termination of the Agreement or the participation of one or more beneficiaries by the Commission	119
II.17.4	Effects of termination	121
Article II.18	— Applicable law, settlement of disputes and enforceable decision.....	123
PART B	— FINANCIAL PROVISIONS.....	124
Article II.19	— Eligible costs	124
II.19.1	Conditions for the eligibility of costs	124
II.19.2	Eligible direct costs	124
II.19.3	Eligible indirect costs	126
II.19.4	Ineligible costs.....	126

Article II.20 — Identifiability and verifiability of the amounts declared	126
II.20.1 Declaring costs and contributions	126
II.20.2 Records and other documentation to support the costs and contributions declared	127
II.20.3 Conditions to determine the compliance of cost accounting practices	128
Article II.21 — Eligibility of costs of entities affiliated to the beneficiaries	129
Article II.22 — Budget transfers	129
Article II.23 — Non-compliance with reporting obligations	129
Article II.24 — Suspension of payments and time limit for payment	130
II.24.1 Suspension of payments	130
II.24.2 Suspension of the time limit for payments	131
Article II.25 — Calculation of the final amount of the grant	132
II.25.1 Step 1 — Application of the reimbursement rate to the eligible costs and addition of the financing not linked to costs, unit, flat-rate and lump sum contributions	132
II.25.2 Step 2 — Limit to <i>maximum amount of the grant</i>	133
II.25.3 Step 3 — Reduction due to the no-profit rule	133
II.25.4 Step 4 — Reduction due to improper implementation, irregularity, fraud or breach of other obligations	134
Article II.26 — Recovery	135
II.26.1 Recovery at the time of payment of the balance	135
II.26.2 Recovery after payment of the balance	135
II.26.3 Recovery procedure	135
II.26.4 Interest on late payment	136
II.26.5 Bank charges	136
Article II.27 — Checks, audits and evaluationS	136
II.27.1 Technical and financial checks, audits, interim and final evaluations	136

II.27.2	Duty to keep documents	137
II.27.3	Obligation to provide information.....	137
II.27.4	On-the-spot visits	138
II.27.5	Contradictory audit procedure.....	138
II.27.6	Effects of audit findings	138
II.27.7	Correction of systemic or recurrent irregularities, fraud or breach of obligations	138
II.27.8	Rights of OLAF.....	141
II.27.9	Rights of the European Court of Auditors and EPPO	141

PART A — LEGAL AND ADMINISTRATIVE PROVISIONS

ARTICLE II.1 — DEFINITIONS

The following definitions apply for the purpose of the Agreement:

‘Action’: the set of activities or the project for which the grant is awarded, to be implemented by the beneficiaries as described in Annex I.

‘Breach of obligations’: failure by a beneficiary to fulfil one or more of its contractual obligations. **‘Confidential information or document’:** any information or document (in any format) received by either party from the other or accessed by either party in the context of the implementation of the Agreement that any of the parties has identified in writing as confidential. It does not include information that is publicly available.

‘Conflict of interests’: a situation where the impartial and objective implementation of the Agreement by a beneficiary is compromised for reasons involving family, emotional life, political or national affinity, economic interest, any other direct or indirect personal interest or any other shared interest with the Commission or any third party related to the subject matter of the Agreement.

‘Direct costs’: those specific costs which are directly linked to the implementation of the action and can therefore be attributed directly to it. They may not include any indirect costs;

‘Force majeure’: any unforeseeable, exceptional situation or event beyond the control of the parties that prevents either of them from fulfilling any of their obligations under the Agreement, which is not attributable to error or negligence on their part or on the part of the subcontractors affiliated entities or third parties in receipt of financial support and which proves to be inevitable despite their exercising due diligence. The following cannot be invoked as *force majeure*: labour disputes, strikes, financial difficulties or any default of a service, defect in equipment or materials or delays in making them available, unless they stem directly from a relevant case of *force majeure*;

‘Formal notification’: form of communication between the parties made in writing by mail or electronic mail which provides the sender with compelling evidence that the message was delivered to the specified recipient;

‘Fraud’: any act or omission relating to the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds or assets from the Union budget, the non-disclosure of information in violation of a specific obligation, with the same effect or the misapplication of such funds or assets for purposes other than those for which they were originally granted.

‘Grave professional misconduct’: a violation of applicable laws or regulations or ethical standards of the profession to which a person or entity belongs, or any wrongful conduct of a person or entity which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence.

‘Implementation period’: the period of implementation of the activities forming part of the action, as specified in Article I.2.2;

‘Indirect costs’: those costs which are not specific costs directly linked to the implementation of the action and which therefore cannot be attributed directly to it. They may not include any costs identifiable or declared as eligible direct costs;

‘Irregularity’: any infringement of a provision of Union law resulting from an act or omission by a beneficiary, which has or would have the effect of prejudicing the Union’s budget;

‘Maximum amount of the grant’: the maximum EU contribution to the action, as defined in Article I.3.1;

‘Pre-existing material’: any materials, document, technology or know-how which exists prior to the beneficiary using it for the production of a result in the implementation of the action;

‘Pre-existing right’: any industrial and intellectual property right on pre-existing material; it may consist in a right of ownership, a licence right and/or a right of use belonging to the beneficiary or any other third parties;

‘Related person’: any natural or legal person who is a member of the administrative, management or supervisory body of the beneficiary or who has powers of representation, decision or control with regard to the beneficiary;

‘Starting date’: the date on which the implementation of the action starts as provided for in Article I.2.2;

‘Subcontract’: a procurement contract within the meaning of Article II.10, which covers the implementation by a third party of tasks forming part of the action as described in Annex I.

ARTICLE II.2 — GENERAL OBLIGATIONS AND ROLES OF THE BENEFICIARIES

II.2.1 General obligations and role of the beneficiaries

The beneficiaries:

- (a) are jointly and severally liable for carrying out the *action* in accordance with the Agreement. If a beneficiary fails to implement its part of the *action*, the other beneficiaries become responsible for implementing this part (but without increasing the *maximum amount of the grant*);
- (b) must comply jointly or individually with any legal obligations they are bound by under applicable EU, international and national law;
- (c) must make appropriate internal arrangements to implement the *action* properly. The arrangements must be consistent with the terms of the Agreement. If provided for in the Special Conditions, those arrangements must take the form of an internal cooperation agreement between the beneficiaries.

II.2.2 General obligations and role of each beneficiary

Each beneficiary must:

- (a) inform the coordinator immediately of any events or circumstances of which the beneficiary is aware, that are likely to affect or delay the implementation of the *action*;
- (b) inform the coordinator immediately:
 - (iii) of any change in its legal, financial, technical, organisational or ownership situation and of any change in its name, address or legal representative;
 - (iv) of any change in the legal, financial, technical, organisational or ownership situation of its affiliated entities and of any change in their name, address or legal representative;
 - (v) of any change regarding the exclusion situations listed in Article 136 of Regulation (EU) 2018/1046, including for its affiliated entities;
- (c) submit in due time to the coordinator:
 - (i) the data needed to draw up the reports, financial statements and other documents provided for in the Agreement;
 - (ii) all the necessary documents required for audits, checks or evaluations as provided for in Article II.27.
 - (iii) any other information to be provided to the Commission under the Agreement, except if the Agreement requires such information to be submitted directly by the beneficiary.

II.2.3 General obligations and role of the coordinator

The coordinator:

- (a) must monitor the implementation of the *action* in order to make sure that the *action* is implemented in accordance with the terms of the Agreement;
- (b) is the intermediary for all communications between the beneficiaries and the Commission, except if provided otherwise in the Agreement. In particular, the coordinator:
 - (i) must immediately inform the Commission:
 - of any change in the name, address, legal representative of any of the beneficiaries or of their affiliated entities;
 - of any change in the legal, financial, technical, organisational or ownership situation of any of the beneficiaries or of their affiliated entities;
 - of any events or circumstances of which the coordinator is aware, that are likely to affect or delay the implementation of the *action*;

- of any change regarding the exclusion situations listed in Article 136 of Regulation (EU) 2018/1046, for any of the beneficiaries or their affiliated entities.
- (ii) is responsible for supplying the Commission with all documents and information required under the Agreement, except if provided otherwise in the Agreement itself. If information is required from the other beneficiaries, the coordinator is responsible for obtaining and verifying this information before passing it on to the Commission;
- (c) must make the appropriate arrangements for providing any financial guarantees required under the Agreement;
- (d) must draw up the requests for payment in accordance with the Agreement;
- (e) if it is designated as the sole recipient of payments on behalf of all of the beneficiaries, it must ensure that all the appropriate payments are made to the other beneficiaries without unjustified delay;
- (f) is responsible for providing all the necessary documents required for checks and audits initiated before the payment of the balance or documents required for evaluation as provided for in Article II.27.

The coordinator may not subcontract any part of its tasks to the other beneficiaries or to any other party.

ARTICLE II.3 — COMMUNICATION BETWEEN THE PARTIES

II.3.1 Form and means of communication

Any communication relating to the Agreement or to its implementation must:

- (a) be made in writing (in paper or electronic form);
- (b) bear the number of the Agreement; and
- (c) be made using the communication details identified in Article I.7.

If a party requests written confirmation of an electronic communication within a reasonable time, the sender must provide an original signed paper version of the communication as soon as possible.

II.3.2 Date of communications

Any communication is considered to have been made when the receiving party receives it, unless the Agreement states that communication is considered to have been made on the date when the communication was sent.

Email is considered to have been received by the receiving party on the day of dispatch of that email, provided that it is sent to the email address indicated in Article I.7. The sending party must be able to prove the date of dispatch. If the sending party receives a non-delivery report, it must make every effort to ensure that the other party actually receives the communication by email or mail. In such a case, the sending party is not held in breach of its obligation to send such communication within a specified deadline.

Mail sent to the Commission using the postal or courier services is considered to have been received by the Commission on the date on which it is registered by the department identified in Article I.7.2.

Formal notifications are considered to have been received by the receiving party on the date of receipt indicated in the proof received by the sending party that the message was delivered to the specified recipient.

ARTICLE II.4 — LIABILITY FOR DAMAGES

II.4.1 The Commission may not be held liable for any damage caused or sustained by any of the beneficiaries, including any damage caused to third parties as a consequence of or during the implementation of the *action*.

II.4.2 Except in cases of *force majeure*, the beneficiaries must compensate the Commission for any damage it sustains as a result of the implementation of the *action* or because the *action* was not implemented in full compliance with the Agreement.

ARTICLE II.5 — CONFLICT OF INTERESTS

II.5.1 The beneficiaries must take all necessary measures to prevent any situation of *conflict of interests*.

II.5.2 The beneficiaries must inform the Commission without delay of any situation constituting or likely to lead to a *conflict of interests*. They must take immediately all the necessary steps to rectify this situation.

The Commission may verify that the measures taken are appropriate and may require additional measures to be taken by a specified deadline.

ARTICLE II.6 — CONFIDENTIALITY

II.6.1 During implementation of the *action* and for five years after the payment of the balance, the parties must treat with confidentiality any *confidential information and documents*.

II.6.2 The parties may only use *confidential information and documents* for a reason other than to fulfil their obligations under the Agreement if they have first obtained the prior written agreement of the other party.

II.6.3 The confidentiality obligations do not apply if:

- (a) the disclosing party agrees to release the other party from those obligations;
- (b) the *confidential information or documents* become public through other means than a breach of the confidentiality obligations;
- (c) the disclosure of the *confidential information or documents* is required by law.

ARTICLE II.7 — PROCESSING OF PERSONAL DATA

II.7.1 Processing of personal data by the Commission

Any personal data included in the Agreement must be processed by the Commission in accordance with Regulation (EU) No 2018/1725.¹¹

Such data must be processed by the data controller identified in Article I.7.1 solely for implementing, managing and monitoring the Agreement or to protect the financial interests of the EU, including checks, audits and investigations in accordance with Article II.27.

The beneficiaries have the right to access, rectify or erase their own personal data and the right to restrict or, where applicable, the right to data portability or the right to object to data processing in accordance with Regulation (EU) No 2018/1725. For this purpose, they must send any queries about the processing of their personal data to the data controller identified in Article I.7.1.

The beneficiaries may have recourse at any time to the European Data Protection Supervisor.

II.7.2 Processing of personal data by the beneficiaries

The beneficiaries must process personal data under the Agreement in compliance with applicable EU and national law on data protection (including authorisations or notification requirements).

The beneficiaries may grant their personnel access only to data that is strictly necessary for implementing, managing and monitoring the Agreement. The beneficiary must ensure that the personnel authorised to process personal data has committed itself to confidentiality or is under appropriate statutory obligation of confidentiality.

The beneficiaries must adopt appropriate technical and organisational security measures having regard to the risks inherent in the processing and to the nature, scope, context and purposes of processing of the personal data concerned. This is in order to ensure, as appropriate:

- (a) the pseudonymisation and encryption of personal data;
- (b) the ability to ensure the ongoing confidentiality, integrity, availability and resilience of processing systems and services;
- (c) the ability to restore the availability and access to personal data in a timely manner in the event of a physical or technical incident;
- (d) a process for regularly testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing;

¹¹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC.

- (e) measures to protect personal data from accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data transmitted, stored or otherwise processed.

ARTICLE II.8 — VISIBILITY OF UNION FUNDING

II.8.1 Information on Union funding and use of the European Union emblem

Unless the Commission requests or agrees otherwise, any communication or publication made by the beneficiaries jointly or individually that relates to the *action*, including at conferences, seminars or in any information or promotional materials (such as brochures, leaflets, posters, presentations, in electronic form, etc.), must:

- (a) indicate that the *action* has received funding from the Union; and
- (b) display the European Union emblem.

When displayed in association with another logo, the European Union emblem must have appropriate prominence.

The obligation to display the European Union emblem does not confer on the beneficiaries a right of exclusive use. The beneficiaries may not appropriate the European Union emblem or any similar trademark or logo, either by registration or by any other means.

For the purposes of the first, second and third subparagraphs and under the conditions specified therein, the beneficiaries may use the European Union emblem without first obtaining permission from the Commission.

II.8.2 Disclaimers excluding Commission responsibility

Any communication or publication that relates to the *action*, made by the beneficiaries jointly or individually in any form and using any means, must indicate:

- (a) that it reflects only the author's view; and
- (b) that the Commission is not responsible for any use that may be made of the information it contains.

ARTICLE II.9 — PRE-EXISTING RIGHTS AND OWNERSHIP AND USE OF THE RESULTS (INCLUDING INTELLECTUAL AND INDUSTRIAL PROPERTY RIGHTS)

II.9.1 Ownership of the results by the beneficiaries

The beneficiaries retain ownership of the results of the *action*, including industrial and intellectual property rights, and of the reports and other documents relating to it, unless stipulated otherwise in the Agreement.

II.9.2 Pre-existing rights

If the Commission sends the beneficiaries a written request specifying which of the results it intends to use, the beneficiaries must:

- (a) establish a list specifying all *pre-existing rights* included in those results; and
- (b) provide this list to the Commission at the latest with the request for payment of the balance.

The beneficiaries must ensure that they or their affiliated entities have all the rights to use any *pre-existing rights* during the implementation of the Agreement.

II.9.3 Rights of use of the results and of pre-existing rights by the Union

The beneficiaries grant the Union the following rights to use the results of the *action*:

- (a) for its own purposes and in particular to make available to persons working for the Commission, other Union institutions, agencies and bodies and to Member States' institutions, as well as to copy and reproduce in whole or in part and in an unlimited number of copies;
- (b) reproduction: the right to authorise direct or indirect, temporary or permanent reproduction of the results by any means (mechanical, digital or other) and in any form, in whole or in part;
- (c) communication to the public: the right to authorise any display performance or communication to the public, by wire or wireless means, including making the results available to the public in such a way that members of the public may access them from a place and at a time individually chosen by them; this right also includes communication and broadcasting by cable or by satellite;
- (d) distribution: the right to authorise any form of distribution of results or copies of the results to the public;
- (e) adaptation: the right to modify the results;
- (f) translation;
- (g) the right to store and archive the results in line with the document management rules applicable to the Commission, including digitisation or converting the format for preservation or new use purposes;
- (h) where the results are documents, the right to authorise the reuse of the documents in conformity with Commission Decision 2011/833/EU of 12 December 2011 on the reuse of Commission documents if that Decision is applicable and if the documents fall within its scope and are not excluded by any of its provisions. For the sake of this provision, the terms 'reuse' and 'document' have the meanings given to them by Decision 2011/833/EU.

The above rights of use may be further specified in the Special Conditions.

Additional rights of use for the Union may be provided for in the Special Conditions.

The beneficiaries must ensure that the Union has the right to use any *pre-existing rights* included in the results of the *action*. The *pre-existing rights* must be used for the same

purposes and under the same conditions as applicable to the rights of use of the results of the *action*, unless specified otherwise in the Special Conditions.

Information about the copyright owner must be inserted in cases where the result is divulged by the Union. The copyright information must read: ‘© — year — name of the copyright owner. All rights reserved. Licenced to the European Union under conditions.’.

If the beneficiaries grant rights of use to the Commission, this does not affect its confidentiality obligations under Article II.6 or the beneficiaries’ obligations under Article II.2.1.

ARTICLE II.10 — AWARD OF CONTRACTS NECESSARY FOR THE IMPLEMENTATION OF THE ACTION

II.10.1 If the implementation of the *action* requires the beneficiaries to procure goods, works or services, they may award the contract in accordance with their usual purchasing practices provided that the contract is awarded to the tender offering best value for money or, as appropriate, to the tender offering the lowest price. In doing so, they must avoid any *conflict of interests*.

The beneficiaries must ensure that the Commission, the European Court of Auditors and the European Anti-Fraud Office (OLAF) can exercise their rights under Article II.27 also towards the beneficiaries' contractors.

II.10.2 Beneficiaries that are ‘contracting authorities’ within the meaning of Directive 2014/24/EU¹² or ‘contracting entities’ within the meaning of Directive 2014/25/EU¹³ must comply with the applicable national public procurement rules.

The beneficiaries must ensure that the conditions applicable to them under Articles II.4, II.5, II.6 and II.9 are also applicable to the contractors.

II.10.3 The beneficiaries remain solely responsible for carrying out the *action* and for compliance with the Agreement.

II.10.4 If the beneficiaries breach their obligations under Article II.10.1 the costs related to the contract concerned are considered ineligible in accordance with Article II.19.2 (c), (d) and (e).

If the beneficiaries breach their obligations under Article II.10.2 the grant may be reduced in accordance with Article II.25.4.

¹² Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC

¹³ Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC

ARTICLE II.11 — SUBCONTRACTING OF TASKS FORMING PART OF THE ACTION

II.11.1 Beneficiaries may subcontract tasks forming part of the *action*. If they do so, they must ensure that, in addition to the conditions specified in Article II.10, the following conditions are also complied with:

- (a) subcontracting does not cover core tasks of the *action*;
- (b) recourse to subcontracting is justified because of the nature of the *action* and what is necessary for its implementation;
- (c) the estimated costs of the subcontracting are clearly identifiable in the estimated budget set out in Annex III;
- (d) any recourse to subcontracting, if not provided for in Annex I, is communicated by the coordinator and approved by the Commission. The Commission may grant approval:
 - (i) before any recourse to subcontracting, if the beneficiaries request an amendment as provided for in Article II.13; or
 - (ii) after recourse to subcontracting if the subcontracting:
 - is specifically justified in the interim or final technical report referred to in Articles I.4.3 and I.4.4; and
 - does not entail changes to the Agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants;
- (e) the beneficiaries ensure that the conditions applicable to them under Article II.8 are also applicable to the subcontractors.

II.11.2 If the beneficiaries breach their obligations under Article II.11.1 (a), (b), (c) or (d), the costs related to the contract concerned are considered ineligible in accordance with Article II.19.2 (f).

If the beneficiaries breach their obligation under Article II.11.1 (e) the grant may be reduced in accordance with Article II.25.4.

ARTICLE II.12 — FINANCIAL SUPPORT TO THIRD PARTIES

II.12.1 If, while implementing the *action*, the beneficiaries have to give financial support to third parties, the beneficiaries must give such financial support in accordance with the conditions specified in Annex I. Under those conditions, the following information must be stated at least:

- (a) the maximum amount of financial support. This amount may not exceed EUR 60000 for each third party except if achieving the objective of the *action* as specified in Annex I would otherwise be impossible or overly difficult;
- (b) the criteria for determining the exact amount of the financial support;
- (c) the different types of activity that may receive financial support, on the basis of a fixed list;
- (d) the persons or categories of persons which may receive financial support;

(e) the criteria for giving the financial support.

II.12.2 As an exception to Article II.12.1, if the financial support takes the form of a prize, the beneficiaries must give such financial support in accordance with the conditions specified in Annex I. Under those conditions, the following information must at least be stated:

- (a) the eligibility and award criteria;
- (b) the amount of the prize;
- (c) the payment arrangements.

II.12.3 The beneficiaries must ensure that the conditions applicable to them under Articles II.4, II.5, II.6, II.8, II.9 and II.27 are also applicable to the third parties receiving financial support.

ARTICLE II.13 — AMENDMENTS TO THE AGREEMENT

II.13.1 Any amendment to the Agreement must be made in writing.

II.13.2 An amendment may not have the purpose or the effect of making changes to the Agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants.

II.13.3 Any request for amendment must:

- (a) be duly justified;
- (b) be accompanied by appropriate supporting documents; and
- (c) be sent to the other party in due time before it is due to take effect, and in any case one month before the end of the *implementation period*.

Point (c) does not apply in cases duly substantiated by the party requesting the amendment if the other party agrees.

II.13.4 A request for amendment on behalf of the beneficiaries must be submitted by the coordinator. If a change of coordinator is requested without its agreement, the request must be submitted by all other beneficiaries and must be accompanied by the opinion of the coordinator or proof that this opinion has been requested in writing.

II.13.5 Amendments enter into force on the date on which the last party signs or on the date of approval of the request for amendment.

Amendments take effect on a date agreed by the parties or, in the absence of such an agreed date, on the date on which the amendment enters into force.

ARTICLE II.14 — ASSIGNMENT OF CLAIMS FOR PAYMENTS TO THIRD PARTIES

II.14.1 The beneficiaries may not assign any of their claims for payment against the Commission to any third party, except if approved by the Commission on the basis of a reasoned, written request by the coordinator made on behalf of the beneficiaries.

If the Commission does not accept the assignment or the terms of it are not complied with, the assignment has no effect on it.

II.14.2 In no circumstances may an assignment release the beneficiaries from their obligations towards the Commission.

ARTICLE II.15 — *FORCE MAJEURE*

II.15.1 A party faced with *force majeure* must send a *formal notification* to the other party without delay, stating the nature of the situation or of the event, its likely duration and foreseeable effects.

II.15.2 The parties must take the necessary measures to limit any damage due to *force majeure*. They must do their best to resume the implementation of the *action* as soon as possible.

II.15.3 The party faced with *force majeure* may not be considered in breach of its obligations under the Agreement if it has been prevented from fulfilling them by *force majeure*.

ARTICLE II.16 — SUSPENSION OF THE IMPLEMENTATION OF THE ACTION

II.16.1 Suspension of implementation by the beneficiaries

The coordinator, on behalf of the beneficiaries, may suspend the implementation of the *action* or any part of it, if exceptional circumstances make such implementation impossible or excessively difficult, in particular in the event of *force majeure*.

The coordinator must immediately inform the Commission, stating:

- (a) the reasons for suspension, including details about the date or period when the exceptional circumstances occurred; and
- (b) the expected date of resumption.

Once the circumstances allow the beneficiaries to resume implementing the *action*, the coordinator must inform the Commission immediately and present a request for amendment of the Agreement as provided for in Article II.16.3. This obligation does not apply if the Agreement or the participation of a beneficiary is terminated in accordance with Articles II.17.1, II.17.2 or points (c) or (d) of Article II.17.3.1.

II.16.2 Suspension of implementation by the Commission

II.16.2.1 Grounds for suspension

The Commission may suspend the implementation of the *action* or any part thereof:

- (a) if the Commission has evidence that a beneficiary has committed *irregularities, fraud* or *breach of obligations* in the award procedure or while implementing the Agreement;
- (b) if the Commission has evidence that a beneficiary has committed systemic or recurrent *irregularities, fraud* or serious *breach of obligations* in other grants funded by the Union or the European Atomic Energy Community ('Euratom') awarded to the beneficiary under similar conditions and the *irregularities, fraud* or *breach of obligations* have a material impact on this grant; or
- (c) if the Commission suspects *irregularities, fraud* or *breach of obligations* committed by a beneficiary in the award procedure or while implementing the Agreement and needs to verify whether they have actually occurred.

II.16.2.2 Procedure for suspension

Step 1 — Before suspending implementation of the *action*, the Commission must send a *formal notification* to the coordinator:

- (a) informing it of:
 - (i) its intention to suspend the implementation;
 - (ii) the reasons for suspension;
 - (iii) the necessary conditions for resuming the implementation in the cases referred to in points (a) and (b) of Article II.16.2.1; and
- (b) inviting it to submit observations within 30 calendar days of receiving the formal notification.

Step 2 — If the Commission does not receive observations or decides to pursue the procedure despite the observations it has received, it must send a *formal notification* to the coordinator informing it of:

- (a) the suspension of the implementation;
- (b) the reasons for suspension; and
- (c) the final conditions for resuming the implementation in the cases referred to in points (a) and (b) of Article II.16.2.1.; or
- (d) the indicative date of completion of the necessary verification in the case referred to in point (c) of Article II.16.2.1.,

The coordinator must immediately inform the other beneficiaries of the suspension. The suspension takes effect five calendar days after the *formal notification* is received by the coordinator or on a later date specified in the *formal notification*.

Otherwise, the Commission must send a *formal notification* to the coordinator informing it that it is not continuing the suspension procedure.

II.16.2.3 Resuming implementation

In order to resume the implementation, the beneficiaries must meet the notified conditions as soon as possible and must inform the Commission of any progress made.

If the conditions for resuming the implementation are met or the necessary verifications are carried out, the Commission must send a *formal notification* to the coordinator:

- (a) informing it that the conditions for lifting the suspension are met; and
- (b) requiring it to present a request for amendment of the Agreement as provided for in Article II.16.3. This obligation does not apply if the Agreement or the participation of a beneficiary is terminated in accordance with Articles II.17.1, II.17.2 or points (c), (g) or (h) of Article II.17.3.1.

II.16.3 Effects of the suspension

If the implementation of the *action* can be resumed and the Agreement has not been terminated, an amendment to the Agreement must be made in accordance with Article II.13 in order to:

- (a) set the date on which the *action* is to be resumed;
- (b) extend the duration of the *action*; and
- (c) make other changes necessary to adapt the *action* to the new situation.

The suspension is lifted with effect from the resumption date set out in the amendment. This date may be before the date on which the amendment enters into force.

Costs incurred during the period of suspension that relate to the implementation of the suspended *action* or the suspended part of it may not be reimbursed or covered by the grant.

Suspending implementation of the *action* does not affect the Commission's right to terminate the Agreement or to terminate the participation of a beneficiary in accordance with Article II.17.3, reduce the grant or recover amounts unduly paid in accordance with Articles II.25.4 and II.26.

Neither party may claim damages due to suspension by the other party.

ARTICLE II.17 — TERMINATION OF THE AGREEMENT

II.17.1 Termination of the Agreement by the coordinator

The beneficiaries may terminate the Agreement.

The coordinator must send a *formal notification* of termination to the Commission, stating:

- (a) the reasons for termination; and
- (b) the date on which the termination takes effect. This date must be set after the *formal notification*.

If the coordinator does not state the reasons for the termination or if the Commission considers that the reasons do not justify termination, the Agreement is considered to have been terminated improperly.

The termination takes effect on the day specified in the *formal notification*.

II.17.2 Termination of the participation of one or more beneficiaries by the coordinator

The participation of one or more beneficiaries may be terminated by the coordinator at the request of the beneficiary concerned or on behalf of the other beneficiaries.

The coordinator must send a *formal notification* of termination to the Commission and inform the beneficiary concerned by termination.

If the coordinator's participation is terminated without its agreement, the *formal notification* must be submitted by another beneficiary (acting on behalf of the other beneficiaries).

The *formal notification* must include:

- (a) the reasons for termination;
- (b) the opinion of the beneficiary concerned by termination (or proof that this opinion has been requested in writing);
- (c) the date on which the termination takes effect. This date must be set after the *formal notification*; and
- (d) a request for amendment as provided for in Article II.17.4.2(a).

If the coordinator or beneficiary does not state the reasons for the termination or if the Commission considers that the reasons do not justify termination, the participation will be considered to have been terminated improperly.

The termination takes effect on the day specified in the *formal notification*.

II.17.3 Termination of the Agreement or the participation of one or more beneficiaries by the Commission

II.17.3.1 Grounds for termination

The Commission may terminate the Agreement or the participation of any one or several beneficiaries, if:

- (a) a change to the beneficiary's legal, financial, technical, organisational or ownership situation is likely to affect the implementation of the Agreement substantially or calls into question the decision to award the grant, or a change regarding the exclusion situations listed in Article 136 of Regulation (EU) 2018/1046, that calls into question the decision to award the grant;
- (b) following the termination of the participation of any one or several beneficiaries, the necessary modifications to the Agreement would call into question the decision awarding the grant or would result in unequal treatment of applicants;
- (c) the beneficiaries, any *related person* or any natural person who is essential for the award or for the implementation of the Agreement have committed serious *breach of obligations*, including improper implementation of the *action* as described in Annex I;
- (d) the implementation of the *action* is prevented or suspended due to *force majeure* or exceptional circumstances and either:

- (i) resumption is impossible; or
 - (ii) the necessary changes to the Agreement would call into question the decision awarding the grant or be contrary to the equal treatment of applicants;
- (e) a beneficiary or a natural or legal person that assumes unlimited liability for the debts of that beneficiary:
 - (i) is declared bankrupt, is subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a Court, has entered into an agreement with creditors, has suspended business activities or is in any analogous situation arising from a similar procedure provided for under the Union or national law;
 - (ii) is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the applicable law;
- (f) a beneficiary or any *related person* or any natural person who is essential for the award or for the implementation of the Agreement has committed:
 - (i) *grave professional misconduct* proven by any means;
 - (ii) fraud;
 - (iii) corruption;
 - (iv) conduct related to criminal organisations;
 - (v) money laundering;
 - (vi) terrorism-related crimes (including terrorism financing);
 - (vii) child labour or other offences concerning trafficking of human beings;
- (g) the Commission has evidence that a beneficiary or any *related person* or any natural person who is essential for the award or for the implementation of the Agreement has committed *irregularities, fraud or breach of obligations* in the award procedure or while implementing the Agreement, including if that beneficiary, *related person* or natural person has submitted false information or failed to provide required information;
- (h) the Commission has evidence that a beneficiary has committed systemic or recurrent *irregularities, fraud* or serious *breach of obligations* in other Union or Euratom grants awarded to it under similar conditions and such *irregularities, fraud or breach of obligations* have a material impact on this grant;
- (i) a beneficiary or any *related person* or any natural person who is essential for the award or for the implementation of the Agreement has created an entity under a different jurisdiction with the intend to circumvent fiscal, social or any other legal obligations in the jurisdiction of its registered office, central administration or principal place of business;
- (j) a beneficiary or any *related person* has been created with the intend referred to in point (i) or
- (k) the Commission has sent a beneficiary, through the coordinator, a *formal notification* asking it to end the participation of its affiliated entity because that entity is in a situation provided for in points (e) to (j) and that beneficiary has failed to request an amendment ending the participation of the entity and reallocating its tasks.

II.17.3.2 Procedure for termination

Step 1- Before terminating the Agreement or participation of one or more beneficiaries, the Commission must send a *formal notification* to the coordinator:

- (a) informing it of:
 - (i) its intention to terminate;
 - (ii) the reasons for termination; and
- (b) requiring it, within 45 calendar days of receiving the formal notification,:
 - (i) to submit observations on behalf of all beneficiaries; and
 - (ii) in the case of point (c) of Article II.17.3.1, to inform the Commission of the measures to ensure compliance with the obligations under the Agreement.

Step 2 — If the Commission does not receive observations or decides to pursue the procedure despite the observations it has received, it will send a *formal notification* to the coordinator informing it of the termination and the date on which it takes effect. The coordinator must immediately inform the other beneficiaries of the termination.

Otherwise, the Commission must send a *formal notification* to the coordinator informing it that the termination procedure is not continued.

The termination takes effect:

- (a) for terminations under points (a), (b), (c) and (e) of Article II.17.3.1: on the day specified in the *formal notification* of termination referred to in the second subparagraph (i.e. in Step 2 above);
- (b) for terminations under points (d), (f) and points (g) to (k) of Article II.17.3.1: on the day after the coordinator receives the *formal notification* of termination referred to in the second subparagraph (i.e. in Step 2 above).

II.17.4 Effects of termination

II.17.4.1 Effects of terminating the Agreement:

Within 60 calendar days from the day on which the termination takes effect, the coordinator must submit a request for payment of the balance as provided for in Article I.4.4.

If the Commission does not receive the request for payment of the balance by the above deadline, only costs or contributions which are included in an approved technical report and, where relevant, in an approved financial statement, are reimbursed or covered by the grant.

If the Agreement is terminated by the Commission because the coordinator has breached its obligation to submit the request for payment, the coordinator may not submit any request for payment after termination. In that case the second subparagraph applies.

The Commission calculates the final grant amount as referred to in Article II.25 and the balance as referred to in Article I.5.4 on the basis of the reports submitted. Only activities

undertaken before the date when the termination takes effect or the end date of the *implementation period* as specified in Article I.2.2, whichever is the earliest, must be taken into account. Where the grant takes the form of reimbursement of costs actually incurred as provided for in Article I.3.2(a)(i), only costs incurred before termination takes effect are reimbursed or covered by the grant. Costs relating to contracts due for execution only after termination are not taken into account and are not reimbursed or covered by the grant.

The Commission may reduce the grant in accordance with Article II.25.4 in case of:

- (a) improper termination of the Agreement by the coordinator within the meaning of Article II.17.1; or
- (b) termination of the Agreement by the Commission on any of the grounds set out in points (c), (f) and points (g) to (j) of Article II.17.3.1.

Neither party may claim damages on the grounds that the other party terminated the Agreement.

After termination, the beneficiaries' obligations continue to apply, in particular those under Articles I.4, II.6, II.8, II.9, II.14, II.27 and any additional provisions on the use of the results, as set out in the Special Conditions.

II.17.4.2 Effects of terminating the participation of one or more beneficiaries:

(a) The coordinator must submit a request for amendment including:

- (i) a proposal to reallocate the tasks of the beneficiary or beneficiaries concerned by the termination; and
- (ii) if necessary, the addition of one or more new beneficiaries to succeed the beneficiary or beneficiaries concerned in all their rights and obligations under the Agreement.

If the Commission terminates the participation of a beneficiary, the coordinator must submit the request for amendment within 60 calendar days from the day on which the termination takes effect.

If the coordinator terminates the participation of a beneficiary, the request for amendment must be included in the *formal notification* of termination referred to in Article II.17.2.

If termination takes effect after the end of the *implementation period*, no request for amendment must be provided unless the beneficiary concerned is the coordinator. In this case, the request for amendment must propose a new coordinator.

If the request for amendment is rejected by the Commission, the Agreement may be terminated in accordance with Article II.17.3.1 (b). The request for amendment may be rejected if it calls into question the decision awarding the grant or is contrary to the equal treatment of applicants.

(b) The beneficiary concerned by termination must submit to the coordinator:

- (i) a technical report; and

- (ii) where applicable, a financial statement covering the period from the end of the last reporting period to the date when termination takes effect.

The coordinator must include this information in the payment request for the next reporting period.

Only activities undertaken before the date when the termination takes effect must be taken into account. Where the grant takes the form of reimbursement of costs actually incurred as provided for in Article I.3.2(a)(i), only costs incurred by the beneficiary concerned before termination takes effect are reimbursed or covered by the grant. Costs relating to contracts due for execution only after termination are not reimbursed or covered by the grant.

The Commission may reduce the grant in accordance with Article II.25.4. in case of:

- (a) improper termination of the participation of a beneficiary by the coordinator within the meaning of Article II.17.2 or
- (b) termination of the participation of a beneficiary by the Commission on any of the grounds set out in points (c), (f), (g), (h) or (i) of Article II.17.3.1.

Neither party may claim damages on the grounds that the other party terminated the participation of a beneficiary.

After termination, the concerned beneficiary's obligations continue to apply, in particular those under Articles I.4, II.6, II.8, II.9, II.14, II.27 and any additional provisions on the use of the results, as set out in the Special Conditions.

ARTICLE II.18 — APPLICABLE LAW, SETTLEMENT OF DISPUTES AND ENFORCEABLE DECISIONS

II.18.1 The Agreement is governed by the applicable Union law, complemented, where necessary, by the law of Belgium.

II.18.2 In accordance with Article 272 TFEU, the General Court or, on appeal, the Court of Justice of the European Union, has sole jurisdiction to hear any dispute between the Union and any beneficiary concerning the interpretation, application or validity of the Agreement, if such dispute cannot be settled amicably.

II.18.3 In accordance with Article 299 TFEU, for the purposes of recovery within the meaning of Article II.26, the Commission may adopt an enforceable decision to impose pecuniary obligations on persons other than States.

An *action* may be brought against such decision before the General Court of the European Union in accordance with Article 263 TFEU.

PART B — FINANCIAL PROVISIONS

ARTICLE II.19 — ELIGIBLE COSTS

II.19.1 Conditions for the eligibility of costs

Eligible costs of the *action* are costs actually incurred by the beneficiary and which meet the following criteria:

- (a) they are incurred within the *implementation period*, with the exception of costs relating to the request for payment of the balance and the corresponding supporting documents referred to in Article I.4.4;
- (b) they are indicated in the estimated budget of the *action*. The estimated budget is set out in Annex III;
- (c) they are incurred in connection with the *action* as described in Annex I and are necessary for its implementation;
- (d) they are identifiable and verifiable, in particular they are recorded in the beneficiary's accounting records and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the beneficiary's usual cost accounting practices;
- (e) they comply with the requirements of applicable tax and social legislation; and
- (f) they are reasonable, justified and comply with the principle of sound financial management, in particular regarding economy and efficiency.

II.19.2 Eligible direct costs

To be eligible, the *direct cost* of the *action* must comply with the eligibility conditions set out in Article II.19.1.

In particular, the following categories of costs are eligible *direct costs*, provided that they satisfy the eligibility conditions set out in Article II.19.1 as well as the following conditions:

- (a) the costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the *action*, provided that these costs are in line with the beneficiary's usual policy on remuneration.

Those costs include actual salaries plus social security contributions and other statutory costs included in the remuneration. They may also comprise additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used;

The costs of natural persons working under a contract with the beneficiary other than an employment contract or who are seconded to the beneficiary by a third party against payment may also be included under such personnel costs, provided that the following conditions are fulfilled:

- (i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);

- (ii) the result of the work belongs to the beneficiary (unless exceptionally agreed otherwise); and
 - (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary;
- (b) costs of travel and related subsistence allowances, provided that these costs are in line with the beneficiary's usual practices on travel;
- (c) the depreciation costs of equipment or other assets (new or second-hand) as recorded in the beneficiary's accounting statements, provided that the asset:
 - (i) is written off in accordance with the international accounting standards and the beneficiary's usual accounting practices; and
 - (ii) has been purchased in accordance with Article II.10.1 if the purchase occurred within the *implementation period*;

The costs of renting or leasing equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee;

Only the portion of the equipment's depreciation, rental or lease costs corresponding to the *implementation period* and the rate of actual use for the purposes of the *action* may be taken into account when determining the eligible costs. By way of exception, the full cost of purchase of equipment may be eligible under the Special Conditions, if this is justified by the nature of the *action* and the context of the use of the equipment or assets;

- (d) costs of consumables and supplies, provided that they:
 - (i) are purchased in accordance with Article II.10.1; and
 - (ii) are directly assigned to the *action*;
- (e) costs arising directly from requirements imposed by the Agreement (dissemination of information, specific evaluation of the *action*, audits, translations, reproduction), including the costs of requested financial guarantees, provided that the corresponding services are purchased in accordance with Article II.10.1;
- (f) costs entailed by *subcontracts* within the meaning of Article II.11, provided that the conditions laid down in Article II.11.1 (a), (b), (c) and (d) are met;
- (g) costs of financial support to third parties within the meaning of Article II.12, provided that the conditions laid down in that Article are met;
- (h) duties, taxes and charges paid by the beneficiary, notably value added tax (VAT), provided that they are included in eligible *direct costs*, and unless specified otherwise in the Agreement.

II.19.3 Eligible indirect costs

To be eligible, *indirect costs* of the *action* must represent a fair apportionment of the overall overheads of the beneficiary and must comply with the conditions of eligibility set out in Article II.19.1.

Eligible *indirect costs* must be declared on the basis of a flat rate of 7 % of the total eligible *direct costs* unless otherwise specified in Article I.3.2.

II.19.4 Ineligible costs

In addition to any other costs which do not fulfil the conditions set out in Article II.19.1, the following costs may not be considered eligible:

- (a) return on capital and dividends paid by a beneficiary;
- (b) debt and debt service charges;
- (c) provisions for losses or debts;
- (d) interest owed;
- (e) doubtful debts;
- (f) exchange losses;
- (g) costs of transfers from the Commission charged by the bank of a beneficiary;
- (h) costs declared by the beneficiary under another action receiving a grant financed from the Union budget. Such grants include grants awarded by a Member State and financed from the Union budget and grants awarded by bodies other than the Commission for the purpose of implementing the Union budget. In particular, beneficiaries receiving an operating grant financed by the EU or Euratom budget may not declare indirect costs for the period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action.
- (i) contributions in kind from third parties;
- (j) excessive or reckless expenditure;
- (k) deductible VAT.

ARTICLE II.20 — IDENTIFIABILITY AND VERIFIABILITY OF THE AMOUNTS DECLARED

II.20.1 Declaring costs and contributions

Each beneficiary must declare as eligible costs or as a requested contribution:

- (a) for actual costs: the costs it actually incurred for the *action*;
- (b) for unit costs or unit contributions: the amount obtained by multiplying the amount per unit specified in Article I.3.2(a)(ii) or (b) by the actual number of units used or produced;
- (c) for lump sum costs or lump sum contributions: the global amount specified in Article I.3.2(a)(iii) or (c), if the corresponding tasks or part of the *action* as described in Annex I have been implemented properly;
- (d) for flat-rate costs or flat-rate contributions: the amount obtained by applying the flat rate specified in Article I.3.2(a)(iv) or (d);

- (e) for financing not linked to costs: the global amount specified in Article I.3.2(e), if the corresponding results or conditions as described in Annex I have been properly achieved or fulfilled;
- (f) for unit costs declared on the basis of the beneficiary's usual cost accounting practices: the amount obtained by multiplying the amount per unit calculated in accordance with the beneficiary's usual cost accounting practices by the actual number of units used or produced;
- (g) for lump sum costs declared on the basis of the beneficiary's usual cost accounting practices: the global amount calculated in accordance with its usual cost accounting practices, if the corresponding tasks or part of the *action* have been implemented properly;
- (h) for flat-rate costs declared on the basis of the beneficiary's usual cost accounting practices: the amount obtained by applying the flat rate calculated in accordance with the beneficiary's usual cost accounting practices.

For the forms of grant referred to in points (b), (c), (d), (f), (g) and (h), the amounts declared must comply with the conditions specified in points (a) and (b) of Article II.19.1.

II.20.2 Records and other documentation to support the costs and contributions declared

Each beneficiary must provide the following if requested to do so in the context of the checks or audits described in Article II.27:

- (a) for actual costs: adequate supporting documents to prove the costs declared, such as contracts, invoices and accounting records.

In addition, the beneficiary's usual accounting and internal control procedures must permit direct reconciliation of the amounts declared with the amounts recorded in its accounting statements and with the amounts indicated in the supporting documents;

- (b) for unit costs or unit contributions: adequate supporting documents to prove the number of units declared.

The beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, such as accounting statements, to prove the amount declared per unit;

- (c) for lump sum costs or lump sum contributions: adequate supporting documents to prove that the *action* has been properly implemented.

The beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, such as accounting statements, to prove the amount declared as a lump sum;

- (d) for flat-rate costs or flat-rate contributions: adequate supporting documents to prove the eligible costs or requested contribution to which the flat rate applies.

The beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, such as accounting statements, for the flat rate applied;

- (e) for financing not linked to costs: adequate supporting documents to prove that the *action* has been properly implemented;

The beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, such as accounting statements, to prove the amount declared as a financing not linked to costs;

- (f) for unit costs declared on the basis of the beneficiary's usual cost accounting practices: adequate supporting documents to prove the number of units declared;
- (g) for lump sum costs declared on the basis of the beneficiary's usual cost accounting practices: adequate supporting documents to prove that the *action* has been properly implemented;
- (h) for flat-rate costs declared on the basis of the beneficiary's usual cost accounting practices: adequate supporting documents to prove the eligible costs to which the flat rate applies.

II.20.3 Conditions to determine the compliance of cost accounting practices

II.20.3.1 In the case of points (f),(g) and (h) of Article II.20.2, the beneficiary does not need to identify the actual eligible costs covered, but it must ensure that the cost accounting practices used for the purpose of declaring eligible costs are in compliance with the following conditions:

- (a) the cost accounting practices used constitute its usual cost accounting practices and are applied in a consistent manner, based on objective criteria independent from the source of funding;
- (b) the costs declared can be directly reconciled with the amounts recorded in its general accounts; and
- (c) the categories of costs used for the purpose of determining the costs declared are exclusive of any ineligible cost or costs covered by other forms of grant as provided for in Article I.3.2.

II.20.3.2 If the Special Conditions so provide, the beneficiary may submit to the Commission a request asking it to assess the compliance of its usual cost accounting practices. If required by the Special Conditions, the request must be accompanied by a certificate on the compliance of the cost accounting practices ('certificate on the compliance of the cost accounting practices').

The certificate on the compliance of the cost accounting practices must be:

- (a) produced by an approved auditor or, if the beneficiary is a public body, by a competent and independent public officer; and
- (b) drawn up in accordance with Annex VIII.

The certificate must certify that the beneficiary's cost accounting practices used for the purpose of declaring eligible costs comply with the conditions laid down in Article II.20.3.1 and with the additional conditions that may be laid down in the Special Conditions.

II.20.3.3 If the Commission has confirmed that the beneficiary's usual cost accounting practices are in compliance, costs declared in application of these practices may not be challenged *ex post*, if:

- (a) the practices actually used comply with those approved by the Commission; and
- (b) the beneficiary did not conceal any information for the purpose of the approval of its cost accounting practices.

ARTICLE II.21 — ELIGIBILITY OF COSTS OF ENTITIES AFFILIATED TO THE BENEFICIARIES

If the Special Conditions contain a provision on entities affiliated to the beneficiaries, costs incurred by such an entity are eligible, if:

- (a) they satisfy the same conditions under Articles II.19 and II.20 as apply to the beneficiary; and
- (b) the beneficiary to which the entity is affiliated ensures that the conditions applicable to the beneficiary under Articles II.4, II.5, II.6, II.8, II.10, II.11 and II.27 are also applicable to the entity.

ARTICLE II.22 — BUDGET TRANSFERS

Beneficiaries are allowed to adjust the estimated budget set out in Annex III by transfers between themselves and between the different budget categories, if the *action* is implemented as described in Annex I. This adjustment does not require an amendment of the Agreement as provided for in Article II.13.

However, the beneficiaries may not add costs relating to *subcontracts* not provided for in Annex 1, unless such additional *subcontracts* are approved by the Commission in accordance with Article II.11.1(d).

As an exception to the first subparagraph, if beneficiaries want to change the value of the contribution to which each of them is entitled, as referred to in point (c) of the third subparagraph of II.26.3, the coordinator must request an amendment as provided for in Article II.13.

The first three subparagraphs do not apply to amounts which, as provided for in Article I.3.2(a)(iii) or (c), take the form of lump sums or which, as provided for in Article I.3.2(e), take the form of financing not linked to cost.

ARTICLE II.23 — NON-COMPLIANCE WITH REPORTING OBLIGATIONS

The Commission may terminate the Agreement as provided for in Article II.17.3.1(c) and may reduce the grant as provided for in Article II.25.4 if the coordinator:

- (a) did not submit a request for interim payment or payment of the balance accompanied by the documents referred to in Articles I.4.3 or I.4.4 within 60 calendar days following the end of the corresponding reporting period; and

- (b) still fails to submit such a request within further 60 calendar days following a written reminder sent by the Commission.

ARTICLE II.24 — SUSPENSION OF PAYMENTS AND TIME LIMIT FOR PAYMENT

II.24.1 Suspension of payments

II.24.1.1 Grounds for suspension

The Commission may at any moment suspend, in whole or in part, the pre-financing payment and interim payments for one or more beneficiaries or the payment of the balance for all beneficiaries:

- (a) if the Commission has evidence that a beneficiary has committed *irregularities, fraud or breach of obligations* in the award procedure or while implementing the Agreement;
- (b) if the Commission has evidence that a beneficiary has committed systemic or recurrent *irregularities, fraud* or serious *breach of obligations* in other grants funded by the Union or the European Atomic Energy Community ('Euratom') awarded to the beneficiary under similar conditions and such *irregularities, fraud or breach of obligations* have a material impact on this grant; or
- (c) if the Commission suspects *irregularities, fraud or breach of obligations* committed by a beneficiary in the award procedure or while implementing the Agreement and needs to verify whether they have actually occurred.

II.24.1.2 Procedure for suspension

Step 1 — Before suspending payments, the Commission must send a *formal notification* to the coordinator:

- (a) informing it of:
 - (i) its intention to suspend payments;
 - (ii) the reasons for suspension;
 - (iii) in the cases referred to in points (a) and (b) of Article II.24.1.1, the conditions that need to be met for payments to resume; and
- (b) inviting it to submit observations within 30 calendar days of receiving the *formal notification*.

Step 2 — If the Commission does not receive observations or decides to pursue the procedure despite the observations it has received, it must send a *formal notification* to the coordinator informing it of:

- (a) the suspension of payments;
- (b) the reasons for suspension;
- (c) the final conditions under which payments may resume in the cases referred to in points (a) and (b) of Article II.24.1.1;

- (d) the indicative date of completion of the necessary verification in the case referred to in point (c) of Article II.24.1.1.

The coordinator must immediately inform the other beneficiaries of the suspension. The suspension takes effect on the day the Commission sends *formal notification* of suspension (Step 2).

Otherwise, the Commission must send a *formal notification* to the coordinator informing it that it is not continuing with the suspension procedure.

II.24.1.3 Effects of suspension

During the period of suspension of payments the coordinator is not entitled to submit:

- (a) any requests for payments and supporting documents referred to in Articles I.4.2, I.4.3 and I.4.4; or
- (b) where the suspension concerns the pre-financing payments or interim payments for one or several beneficiaries only, any requests for payments and supporting documents relating to the participation of the concerned beneficiary or beneficiaries in the *action*.

The corresponding requests for payments and supporting documents may be submitted as soon as possible after resumption of payments or may be included in the first request for payment due following resumption of payments in accordance with the schedule laid down in Article I.4.1.

The suspension of payments does not affect the right of the coordinator to suspend the implementation of the *action* as provided for in Article II.16.1 or to terminate the Agreement or the participation of a beneficiary as provided for in Articles II.17.1 and II.17.2.

II.24.1.4 Resuming payments

In order for the Commission to resume payments, the beneficiaries must meet the notified conditions as soon as possible and must inform the Commission of any progress made.

If the conditions for resuming payments are met, the suspension will be lifted. The Commission will send a *formal notification* to the coordinator informing it of this.

II.24.2 Suspension of the time limit for payments

II.24.2.1 The Commission may at any moment suspend the time limit for payment specified in Articles I.5.2, I.5.3 and I.5.4 if a request for payment cannot be approved because:

- (a) it does not comply with the Agreement;
- (b) the appropriate supporting documents have not been produced; or
- (c) there is a doubt about the eligibility of the costs declared in the financial statements and additional checks, reviews, audits or investigations are necessary.

II.24.2.2 The Commission must send a *formal notification* to the coordinator informing it of:

- (a) the suspension; and
- (b) the reasons for the suspension.

The suspension takes effect on the day the Commission sends the *formal notification*.

II.24.2.3 If the conditions for suspending the payment deadline are no longer met, the suspension will be lifted and the remaining period will resume.

If the suspension exceeds two months, the coordinator may request the Commission if the suspension will continue.

If the payment deadline has been suspended because the technical reports or financial statements do not comply with the Agreement and the revised report or statement is not submitted or was submitted but is also rejected, the Commission may terminate the Agreement or the participation of the beneficiary as provided for in Article II.17.3.1(c) and reduce the grant as provided for in Article II.25.4.

ARTICLE II.25 — CALCULATION OF THE FINAL AMOUNT OF THE GRANT

The final amount of the grant depends on the extent to which the *action* has been implemented in accordance with the terms of the Agreement.

The final amount of the grant is calculated by the Commission at the time of the payment of the balance. The calculation involves the following steps:

Step 1 — Application of the reimbursement rate to the eligible costs and addition of the financing not linked to costs, unit, flat-rate and lump sum contributions

Step 2 — Limit to the *maximum amount of the grant*

Step 3 — Reduction due to the no-profit rule

Step 4 — Reduction due to improper implementation, irregularity, fraud or breach of other obligations.

II.25.1 Step 1 — Application of the reimbursement rate to the eligible costs and addition of the financing not linked to costs, unit, flat-rate and lump sum contributions

This step is applied as follows:

- (a) If, as provided for in Article I.3.2(a)(i), the grant takes the form of the reimbursement of eligible costs actually incurred, the reimbursement rate specified in that Article is applied to those eligible costs as approved by the Commission for the corresponding categories of costs, beneficiaries and affiliated entities
- (b) If, as provided for in Article I.3.2(a) (ii) to (v), the grant takes the form of the reimbursement of eligible unit costs, lump sum costs or flat rate costs, the reimbursement rate specified in that Article is applied to those eligible costs as approved by the Commission for the corresponding categories of costs, beneficiaries and affiliated entities;

The accepted amount of volunteers' work for the corresponding beneficiaries and affiliated entities must be limited to the following amount, whichever is the lowest:

- (i) the total sources of financing as indicated in the estimated budget set out in Annex III and as accepted by the Commission multiplied by fifty per cent; or
 - (ii) the amount of volunteers' work as indicated in the final financial statement.
- (c) If, as provided for in Article I.3.2(b), the grant takes the form of a unit contribution, the unit contribution specified in that Article is multiplied by the actual number of units approved by the Commission for the corresponding beneficiaries and affiliated entities;
 - (d) If, as provided for in Article I.3.2(c), the grant takes the form of a lump sum contribution, the Commission applies the lump sum specified in that Article for the corresponding beneficiaries and affiliated entities if it finds that the corresponding tasks or part of the *action* were implemented properly in accordance with Annex I;
 - (e) If, as provided for in Article I.3.2(d), the grant takes the form of a flat-rate contribution, the flat rate referred to in that Article is applied to the eligible costs or to the contribution approved by the Commission for the corresponding beneficiaries and affiliated entities;
 - (f) If, as provided for in Article I.3.2(e), the grant takes the form of financing not linked to costs, the Commission applies the amount specified in that Article for the corresponding beneficiaries and affiliated entities if it finds that [the conditions specified in Annex I were fulfilled][and][the results specified in Annex I were achieved].

If Article I.3.2 provides for a combination of different forms of grant, the amounts obtained must be added together.

II.25.2 Step 2 — Limit to *maximum amount of the grant*

The total amount paid to the beneficiaries by the Commission may in no circumstances exceed the *maximum amount of the grant*.

If the amount obtained following Step 1 is higher than this maximum amount, the final amount of the grant is limited to the latter.

If volunteers' work is declared as part of direct eligible costs, the final amount of the grant is limited to the amount of total eligible costs and contributions approved by the Commission minus the amount of volunteers' work approved by the Commission.

II.25.3 Step 3 — Reduction due to the no-profit rule

The grant may not produce a profit for the beneficiaries, unless specified otherwise in the Special Conditions.

The profit must be calculated as follows:

- (a) calculate the surplus of the total receipts of the action, over the total eligible costs of the action, as follows:

{ receipts of the action

minus

consolidated total eligible costs and contributions approved by the Commission corresponding to the amounts determined in accordance with Article II.25.1 }

The receipts of the action are calculated as follows:

{ the revenue generated by the *action* for beneficiaries and affiliated entities other than non-profit organisations

plus

the amount obtained following Steps 1 and 2 }

where the revenue generated by the *action* is the consolidated revenue established, generated or confirmed for beneficiaries and affiliated entities other than non-profit organisations on the date on which the request for payment of the balance is drawn up by the coordinator.

In-kind and financial contributions by third parties are not considered receipts.

- (b) If the amount calculated under point (a) is positive, this amount will be deducted from the amount calculated following Steps 1 and 2, in proportion to the final rate of reimbursement of the actual eligible costs of the *action* approved by the Commission for the categories of costs referred to in Article I.3.2(a)(i).

II.25.4 Step 4 — Reduction due to improper implementation, irregularity, fraud or breach of other obligations

The Commission may reduce the *maximum amount of the grant* if the *action* has not been implemented properly as described in Annex I (i.e. if it has not been implemented or has been implemented poorly, partially or late), or in case of *irregularity, fraud* or breach of an obligation under the Agreement.

The amount of the reduction will be proportionate to the degree to which the *action* has been implemented improperly or to the seriousness of the *irregularity, fraud* or *breach of obligation*.

Before the Commission reduces the grant, it must send a *formal notification* to the coordinator:

- (a) informing it of:

- (i) its intention to reduce the *maximum amount of the grant*;
- (ii) the amount by which it intends to reduce the grant;

(iii) the reasons for reduction;

(b) inviting it to submit observations within 30 calendar days of receiving the formal notification.

If the Commission does not receive any observations or decides to pursue reduction despite the observations it has received, it will send a *formal notification* informing the coordinator of its decision.

If the grant is reduced, the Commission must calculate the reduced grant amount by deducting the amount of the reduction (calculated in proportion to the improper implementation of the *action* or to the seriousness of the *irregularity, fraud or breach of obligations*) from the *maximum amount of the grant*.

The final amount of the grant will be the lower of the following two:

- (a) the amount obtained following Steps 1 to 3; or
- (b) the reduced grant amount following Step 4.

ARTICLE II.26 — RECOVERY

II.26.1 Recovery at the time of payment of the balance

Where the payment of the balance takes the form of a recovery, the coordinator must repay the Commission the amount in question, even if it was not the final recipient of the amount due.

II.26.2 Recovery after payment of the balance

Where an amount is to be recovered as provided for in Articles II.27.6, II.27.7 and II.27.8, the beneficiary concerned by the audit or OLAF findings must repay the Commission the amount in question. Where the audit findings do not concern a specific beneficiary (or its affiliated entities), the coordinator must repay the Commission the amount in question, even if it was not the final recipient of the amount due.

Each beneficiary is responsible for the repayment of any amount unduly paid by the Commission as a contribution towards the costs incurred by its affiliated entities.

II.26.3 Recovery procedure

Before recovery, the Commission must send a *formal notification* to the beneficiary concerned:

- (a) informing it of its intention to recover the amount unduly paid;
- (b) specifying the amount due and the reasons for recovery; and
- (c) inviting the beneficiary to make any observations within a specified period.

If no observations have been submitted or if, despite the observations submitted by the beneficiary, the Commission decides to pursue the recovery procedure, the Commission may

confirm recovery by sending a *formal notification* to the beneficiary consisting of a debit note, specifying the terms and the date for payment.

If payment has not been made by the date specified in the debit note, the Commission will recover the amount due:

- (a) by offsetting it, without the beneficiary's prior consent, against any amounts owed to the beneficiary by the Commission or an executive agency (from the Union or the European Atomic Energy Community (Euratom) budget) ('offsetting');

In exceptional circumstances, to safeguard the financial interests of the Union, the Commission may offset before the due date.

An action may be brought against such offsetting before the General Court of the European Union in accordance with Article 263 TFEU;

- (b) by drawing on the financial guarantee where provided for in accordance with Article I.5.2 ('drawing on the financial guarantee');
- (c) by holding the beneficiaries jointly and severally liable up to the maximum EU contribution indicated, for each beneficiary, in the estimated budget (Annex III as last amended);
- (d) by taking legal action as provided for in Article II.18.2 or in the Special Conditions or by adopting an enforceable decision as provided for in Article II.18.3.

II.26.4 Interest on late payment

If payment is not made by the date in the debit note, the amount to be recovered will be increased by late-payment interest at the rate set out in Article I.5.6 from the day following the date for payment in the debit note up to and including the date the Commission receives full payment of the amount.

Partial payments must first be credited against charges and late-payment interest and then against the principal.

II.26.5 Bank charges

Bank charges incurred in the recovery process must be borne by the beneficiary concerned, unless Directive 2007/64/EC¹⁴ applies.

ARTICLE II.27 — CHECKS, AUDITS AND EVALUATIONS

II.27.1 Technical and financial checks, audits, interim and final evaluations

The Commission may, during the implementation of the *action* or afterwards, carry out technical and financial checks and audits to determine that the beneficiaries are implementing

¹⁴ Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC.

the *action* properly and are complying with the obligations under the Agreement. It may also check the beneficiaries' statutory records for the purpose of periodic assessments of lump sum, unit cost or flat-rate amounts.

Information and documents provided as part of checks or audits must be treated on a confidential basis.

In addition, the Commission may carry out an interim or final evaluation of the impact of the *action*, measured against the objective of the Union programme concerned.

Commission checks, audits or evaluations may be carried out either directly by the Commission's own staff or by any other outside body authorised to do so on its behalf.

The Commission may initiate such checks, audits or evaluations during the implementation of the Agreement and during a period of five years starting from the date of payment of the balance. This period is limited to three years if the *maximum amount of the grant* is not more than EUR 60 000.

The check, audit or evaluation procedures are considered to be initiated on the date of receipt of the letter of the Commission announcing it.

If the audit is carried out on an affiliated entity, the beneficiary concerned must inform that affiliated entity.

II.27.2 Duty to keep documents

The beneficiaries must keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals when they are authorised by their respective national law and under the conditions laid down therein, during a period of five years starting from the date of payment of the balance.

The period during which documents must be kept is limited to three years if the *maximum amount of the grant* is not more than EUR 60 000.

The periods set out in the first and second subparagraphs are longer if there are ongoing audits, appeals, litigation or pursuit of claims concerning the grant, including in the cases referred to in Article II.27.7. In such cases, the beneficiaries must keep the documents until such audits, appeals, litigation or pursuit of claims have been closed.

II.27.3 Obligation to provide information

Where a check, audit or evaluation is initiated before the payment of the balance, the coordinator must provide any information, including information in electronic format, requested by the Commission or by any other outside body authorised by the Commission. Where appropriate, the Commission may request that a beneficiary provides such information directly.

Where a check or audit is initiated after payment of the balance, the information referred to in the previous subparagraph must be provided by the beneficiary concerned.

If the beneficiary concerned does not comply with the obligations set out in the first and second subparagraphs, the Commission may consider:

- (a) any cost insufficiently substantiated by information provided by the beneficiary as ineligible;
- (b) any financing not linked to costs, unit, lump sum or flat-rate contribution insufficiently substantiated by information provided by the beneficiary as undue.

II.27.4 On-the-spot visits

During an on-the-spot visit, the beneficiaries must allow Commission staff and outside personnel authorised by the Commission to have access to the sites and premises where the *action* is or was carried out, and to all the necessary information, including information in electronic format.

They must ensure that the information is readily available at the moment of the on-the-spot visit and that information requested is handed over in an appropriate form.

If the beneficiary concerned refuses to provide access to the sites, premises and information as required in the first and second subparagraphs, the Commission may consider:

- (a) any cost insufficiently substantiated by information provided by the beneficiary as ineligible;
- (b) any financing not linked to costs, unit, lump sum or flat-rate contribution insufficiently substantiated by information provided by the beneficiary as undue.

II.27.5 Contradictory audit procedure

On the basis of the findings made during the audit, a provisional report ('draft audit report') must be drawn up. It must be sent by the Commission or its authorised representative to the beneficiary concerned, which must have 30 calendar days from the date of receipt to submit observations. The final report ('final audit report') must be sent to the beneficiary concerned within 60 calendar days of expiry of the time limit for submission of observations.

II.27.6 Effects of audit findings

On the basis of the final audit findings, the Commission may take the measures it considers necessary, including recovery at the time of payment of the balance or after payment of the balance of all or part of the payments made by it, as provided for in Article II.26.

In the case of final audit findings after the payment of the balance, the amount to be recovered corresponds to the difference between the revised final amount of the grant, determined in accordance with Article II.25, and the total amount paid to the beneficiaries under the Agreement for the implementation of the *action*.

II.27.7 Correction of systemic or recurrent irregularities, fraud or breach of obligations

II.27.7.1 The Commission may extend audit findings from other grants to this grant if:

- (a) the beneficiary concerned is found to have committed systemic or recurrent *irregularities, fraud or breach of obligations* in other EU or Euratom grants awarded under similar conditions and such *irregularities, fraud or breach of obligations* have a material impact on this grant; and
- (b) the final audit findings are sent to the beneficiary concerned through a *formal notification*, together with the list of grants affected by the findings within the period referred to in Article II.27.1.

The extension of findings may lead to:

- (a) the rejection of costs as ineligible;
- (b) reduction of the grant as provided for in Article II.25.4;
- (c) recovery of undue amounts as provided for in Article II.26;
- (d) suspension of payments as provided for in Article II.24.1;
- (e) suspension of the *action* implementation as provided for in Article II.16.2;
- (f) termination as provided for in Article II.17.3.

II.27.7.2 The Commission must send a *formal notification* to the beneficiary concerned informing it of the systemic or recurrent *irregularities, fraud or breach of obligations* and of its intention to extend the audit findings, together with the list of grants affected.

- (a) If the findings concern eligibility of costs the procedure is as follows:

Step 1 — The *formal notification* must include:

- (i) an invitation to submit observations on the list of grants affected by the findings;
- (ii) a request to submit revised financial statements for all grants affected;
- (iii) where possible, the correction rate for extrapolation established by the Commission to calculate the amounts to be rejected on the basis of the systemic or recurrent *irregularities, fraud or breach of obligations*, if the beneficiary concerned:
 - considers that the submission of revised financial statements is not possible or practicable; or
 - will not submit revised financial statements.

Step 2 — The beneficiary concerned has 60 calendar days from when it receives the *formal notification* to submit observations and revised financial statements or to propose a duly substantiated alternative correction method. This period may be extended by the Commission in justified cases.

Step 3 — If the beneficiary concerned submits revised financial statements that take account of the findings the Commission will determine the amount to be corrected on the basis of those revised statements.

If the beneficiary proposes an alternative correction method and the Commission accepts it, the Commission must send a *formal notification* to the beneficiary concerned informing it:

- (i) that it accepts the alternative method;

- (ii) of the revised eligible costs determined by applying this method.

Otherwise the Commission must send a *formal notification* to the beneficiary concerned informing it:

- (i) that it does not accept the observations or the alternative method proposed;
- (ii) of the revised eligible costs determined by applying the extrapolation method initially notified to the beneficiary.

If the systemic or recurrent *irregularities, fraud or breach of obligations* are found after the payment of the balance, the amount to be recovered corresponds to the difference between:

- (i) the revised final amount of the grant, determined in accordance with Article II.25 on the basis of the revised eligible costs declared by the beneficiary and approved by the Commission or on the basis of the revised eligible costs after extrapolation; and
 - (ii) the total amount paid to the beneficiaries under the Agreement for the implementation of the *action*;
- (b) If the findings concern improper implementation or a breach of another obligation the procedure is as follows:

Step 1 — The *formal notification* must include:

- (i) an invitation to the beneficiary to submit observations on the list of grants affected by the findings and
- (ii) the correction flat rate the Commission intends to apply to the *maximum amount of the grant* or to part of it, according to the principle of proportionality.

Step 2 — The beneficiary concerned has 60 calendar days from receiving the *formal notification* to submit observations or to propose a duly substantiated alternative flat-rate.

Step 3 — If the Commission accepts the alternative flat rate proposed by the beneficiary, it must send a *formal notification* to the beneficiary concerned informing it:

- (i) that it accepts the alternative flat-rate;
- (ii) of the corrected grant amount by applying this flat rate.

Otherwise the Commission must send a *formal notification* to the beneficiary concerned informing it:

- (i) that it does not accept the observations or the alternative flat rate proposed;
- (ii) of the corrected grant amount by applying the flat rate initially notified to the beneficiary.

If the systemic or recurrent *irregularities, fraud or breach of obligations* are found after the payment of the balance, the amount to be recovered corresponds to the difference between:

- (i) the revised final amount of the grant after flat-rate correction; and
- (ii) the total amount paid to the beneficiaries under the Agreement for the implementation of the *action*.

II.27.8 Rights of OLAF

The European Anti-Fraud Office (OLAF) has the same rights as the Commission, particularly the right of access, for the purpose of checks and investigations.

Under Council Regulation (Euratom, EC) No 2185/96¹⁵ and Regulation (EU, Euratom) No 883/2013¹⁶ OLAF may also carry out on-the-spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the Union against *fraud* and other *irregularities*.

Where appropriate, OLAF findings may lead to the Commission recovering amounts from beneficiaries.

Moreover, findings arising from an OLAF investigation may lead to criminal prosecutions under national law.

II.27.9 Rights of the European Court of Auditors and EPPO

The European Court of Auditors and the European Public Prosecutor's Office established by Council Regulation (EU) 2017/1939¹⁷ ('the EPPO') have the same rights as the Commission, particularly the right of access, for the purpose of checks, audits and investigations.

¹⁵ Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities.

¹⁶ Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF).

¹⁷ Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office

ANNEX III: ESTIMATED BUDGET OF THE ACTION

Table 1: per beneficiary

Co-beneficiary Code	Legal name of Co-beneficiary	Short name for Co-beneficiary	Country acronym	Estimated direct costs (in EURO) (1)	Estimated Indirect costs (7% of direct costs, in EURO) (2)	Total estimated eligible costs (in EURO) (3)=(1)+(2)	Estimated amount of EU cofinancing for direct costs (in EURO) (4)	Estimated amount of EU cofinancing for Indirect costs (5)	Total estimated amount of EU cofinancing (in EURO) (6)=(4)+(5)	Amount of national cofinancing in Euro	Type of national cofinancing (own funding, other sources...)
Co-beneficiary 1	Bulgarian Customs Agency	Bulgaria	BG	201.658	14.116	215.774	193.134	14.116	207.250,06	8.524	own funding
Co-beneficiary 2	Customs Directorate of Ministry of Finance	Croatia	HR	149.296	10.451	159.747	141.376	10.451	151.826,72	7.920	own funding
Co-beneficiary 3	Tax and Customs Board	Estonia	EE	287.157	20.101	307.258	254.317	20.101	274.417,99	32.840	own funding
Co-beneficiary 4	Finnish Customs	Finland	FI	498.947	34.926	533.873	403.439	34.926	438.365,29	95.508	own funding
Co-beneficiary 5	Greek Customs Directorate	Greece	GR	184.640	12.925	197.565	168.952	12.925	181.876,80	15.688	own funding
Co-beneficiary 6	National Tax and Customs Administration	Hungary	HU	304.506	21.315	325.821	276.774	21.315	298.089,42	27.732	own funding
Co-beneficiary 7	National Customs Board of the State Revenue Service	Latvia	LV	275.603	19.292	294.895	253.131	19.292	272.423,21	22.472	own funding
Co-beneficiary 8	Customs Department under Ministry of Finance	Lithuania	LT	185.391	12.977	198.368	174.375	12.977	187.352,37	11.016	own funding
Co-beneficiary 9	National Revenue Administration	Poland	PL	440.399	30.828	471.227	405.547	30.828	436.374,93	34.852	own funding
Co-beneficiary 10	National Agency for Fiscal Administration General Customs Directorate	Romania	RO	152.312	10.662	162.974	152.312	10.662	162.973,84	-	own funding
Co-beneficiary 11	Slovak Financial Administration	Slovakia	SK	306.893	21.483	328.376	283.541	21.483	305.023,51	23.352	own funding
Contingency									84.025,86		
Grand Total				2.986.802	209.076	3.195.878	2.706.898	209.076	3.000.000	279.904	

Table 2: effort per country

Beneficiaries, types of costs	Number of units per type of costs	Total estimated direct costs (in EURO) (1)	Total estimated Indirect costs (7% of direct costs, in EURO) (2)	Total estimated eligible costs (in EURO) (3)=(1)+(2)	Total estimated amount of EU co-financing (in EURO)
Bulgaria	3.723	201.658,00	14.116,06	215.774,06	207.250,06
A - Travel	153	91.800,00	6.426,00	98.226,00	98.226,00
WP 1	29	17.400,00	1.218,00	18.618,00	18.618,00
WP 2	3	1.800,00	126,00	1.926,00	1.926,00
WP 3	5	3.000,00	210,00	3.210,00	3.210,00
WP 4	24	14.400,00	1.008,00	15.408,00	15.408,00
WP 5	44	26.400,00	1.848,00	28.248,00	28.248,00
WP 6	8	4.800,00	336,00	5.136,00	5.136,00
WP 7	22	13.200,00	924,00	14.124,00	14.124,00
WP 9	18	10.800,00	756,00	11.556,00	11.556,00
B - Daily allowance	549	40.626,00	2.843,82	43.469,82	43.469,82
WP 1	116	8.584,00	600,88	9.184,88	9.184,88
WP 2	9	666,00	46,62	712,62	712,62
WP 3	15	1.110,00	77,70	1.187,70	1.187,70
WP 4	84	6.216,00	435,12	6.651,12	6.651,12
WP 5	163	12.062,00	844,34	12.906,34	12.906,34
WP 6	36	2.664,00	186,48	2.850,48	2.850,48
WP 7	72	5.328,00	372,96	5.700,96	5.700,96
WP 9	54	3.996,00	279,72	4.275,72	4.275,72
C - Accommodation	436	51.884,00	3.631,88	55.515,88	55.515,88
WP 1	101	12.019,00	841,33	12.860,33	12.860,33

WP 2	6	714,00	49,98	763,98	763,98
WP 3	10	1.190,00	83,30	1.273,30	1.273,30
WP 4	60	7.140,00	499,80	7.639,80	7.639,80
WP 5	119	14.161,00	991,27	15.152,27	15.152,27
WP 6	36	4.284,00	299,88	4.583,88	4.583,88
WP 7	68	8.092,00	566,44	8.658,44	8.658,44
WP 9	36	4.284,00	299,88	4.583,88	4.583,88
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	2.584	17.048,00	1.193,36	18.241,36	9.717,36
WP 1	696	4.176,00	292,32	4.468,32	2.380,32
WP 3	16	128,00	8,96	136,96	72,96
WP 4	384	2.688,00	188,16	2.876,16	1.532,16
WP 5	720	4.320,00	302,40	4.622,40	2.462,40
WP 7	240	2.040,00	142,80	2.182,80	1.162,80
WP 9	528	3.696,00	258,72	3.954,72	2.106,72
Croatia	2.281	149.296,00	10.450,72	159.746,72	151.826,72
A - Travel	112	67.200,00	4.704,00	71.904,00	71.904,00
WP 1	4	2.400,00	168,00	2.568,00	2.568,00
WP 2	3	1.800,00	126,00	1.926,00	1.926,00
WP 3	5	3.000,00	210,00	3.210,00	3.210,00
WP 4	27	16.200,00	1.134,00	17.334,00	17.334,00
WP 5	19	11.400,00	798,00	12.198,00	12.198,00
WP 6	8	4.800,00	336,00	5.136,00	5.136,00
WP 7	15	9.000,00	630,00	9.630,00	9.630,00

WP 8	13	7.800,00	546,00	8.346,00	8.346,00
WP 9	18	10.800,00	756,00	11.556,00	11.556,00
B - Daily allowance	396	29.304,00	2.051,28	31.355,28	31.355,28
WP 1	16	1.184,00	82,88	1.266,88	1.266,88
WP 2	9	666,00	46,62	712,62	712,62
WP 3	15	1.110,00	77,70	1.187,70	1.187,70
WP 4	96	7.104,00	497,28	7.601,28	7.601,28
WP 5	70	5.180,00	362,60	5.542,60	5.542,60
WP 6	36	2.664,00	186,48	2.850,48	2.850,48
WP 7	48	3.552,00	248,64	3.800,64	3.800,64
WP 8	52	3.848,00	269,36	4.117,36	4.117,36
WP 9	54	3.996,00	279,72	4.275,72	4.275,72
C - Accommodation	308	36.652,00	2.565,64	39.217,64	39.217,64
WP 1	16	1.904,00	133,28	2.037,28	2.037,28
WP 2	6	714,00	49,98	763,98	763,98
WP 3	10	1.190,00	83,30	1.273,30	1.273,30
WP 4	69	8.211,00	574,77	8.785,77	8.785,77
WP 5	51	6.069,00	424,83	6.493,83	6.493,83
WP 6	36	4.284,00	299,88	4.583,88	4.583,88
WP 7	45	5.355,00	374,85	5.729,85	5.729,85
WP 8	39	4.641,00	324,87	4.965,87	4.965,87
WP 9	36	4.284,00	299,88	4.583,88	4.583,88
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	1.464	15.840,00	1.108,80	16.948,80	9.028,80

WP 1	96	960,00	67,20	1.027,20	547,20
WP 3	16	160,00	11,20	171,20	91,20
WP 4	456	4.560,00	319,20	4.879,20	2.599,20
WP 5	176	1.760,00	123,20	1.883,20	1.003,20
WP 7	120	1.200,00	84,00	1.284,00	684,00
WP 8	312	3.744,00	262,08	4.006,08	2.134,08
WP 9	288	3.456,00	241,92	3.697,92	1.969,92
Estonia	5.200	287.157,00	20.100,99	307.257,99	274.417,99
A - Travel	177	109.400,00	7.658,00	117.058,00	117.058,00
WP 1	6	3.600,00	252,00	3.852,00	3.852,00
WP 2	4	2.400,00	168,00	2.568,00	2.568,00
WP 3	6	3.600,00	252,00	3.852,00	3.852,00
WP 4	25	15.000,00	1.050,00	16.050,00	16.050,00
WP 5	19	11.400,00	798,00	12.198,00	12.198,00
WP 6	29	17.400,00	1.218,00	18.618,00	18.618,00
WP 7	17	10.200,00	714,00	10.914,00	10.914,00
WP 8	16	9.600,00	672,00	10.272,00	10.272,00
WP 9	55	36.200,00	2.534,00	38.734,00	38.734,00
B - Daily allowance	661	50.034,00	3.502,38	53.536,38	53.536,38
WP 1	24	1.776,00	124,32	1.900,32	1.900,32
WP 2	13	962,00	67,34	1.029,34	1.029,34
WP 3	19	1.406,00	98,42	1.504,42	1.504,42
WP 4	88	6.512,00	455,84	6.967,84	6.967,84
WP 5	70	5.180,00	362,60	5.542,60	5.542,60
WP 6	120	8.880,00	621,60	9.501,60	9.501,60

WP 7	57	4.218,00	295,26	4.513,26	4.513,26
WP 8	89	6.586,00	461,02	7.047,02	7.047,02
WP 9	181	14.514,00	1.015,98	15.529,98	15.529,98
C - Accommodation	513	61.743,00	4.322,01	66.065,01	66.065,01
WP 1	23	2.737,00	191,59	2.928,59	2.928,59
WP 2	9	1.071,00	74,97	1.145,97	1.145,97
WP 3	13	1.547,00	108,29	1.655,29	1.655,29
WP 4	63	7.497,00	524,79	8.021,79	8.021,79
WP 5	51	6.069,00	424,83	6.493,83	6.493,83
WP 6	103	12.257,00	857,99	13.114,99	13.114,99
WP 7	52	6.188,00	433,16	6.621,16	6.621,16
WP 8	73	8.687,00	608,09	9.295,09	9.295,09
WP 9	126	15.690,00	1.098,30	16.788,30	16.788,30
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	3.848	65.680,00	4.597,60	70.277,60	37.437,60
WP 1	144	2.016,00	141,12	2.157,12	1.149,12
WP 2	24	456,00	31,92	487,92	259,92
WP 3	40	936,00	65,52	1.001,52	533,52
WP 4	408	5.064,00	354,48	5.418,48	2.886,48
WP 5	176	2.432,00	170,24	2.602,24	1.386,24
WP 6	504	6.696,00	468,72	7.164,72	3.816,72
WP 7	208	5.272,00	369,04	5.641,04	3.005,04
WP 8	520	9.880,00	691,60	10.571,60	5.631,60
WP 9	1.824	32.928,00	2.304,96	35.232,96	18.768,96

Finland	6.513	498.947,00	34.926,29	533.873,29	438.365,29
A - Travel	254	153.400,00	10.738,00	164.138,00	164.138,00
WP 1	35	21.000,00	1.470,00	22.470,00	22.470,00
WP 2	28	16.800,00	1.176,00	17.976,00	17.976,00
WP 3	29	17.400,00	1.218,00	18.618,00	18.618,00
WP 4	7	4.200,00	294,00	4.494,00	4.494,00
WP 5	51	30.600,00	2.142,00	32.742,00	32.742,00
WP 6	9	5.400,00	378,00	5.778,00	5.778,00
WP 7	33	19.800,00	1.386,00	21.186,00	21.186,00
WP 8	2	1.200,00	84,00	1.284,00	1.284,00
WP 9	60	37.000,00	2.590,00	39.590,00	39.590,00
B - Daily allowance	917	68.502,00	4.795,14	73.297,14	73.297,14
WP 1	140	10.360,00	725,20	11.085,20	11.085,20
WP 2	106	7.844,00	549,08	8.393,08	8.393,08
WP 3	100	7.400,00	518,00	7.918,00	7.918,00
WP 4	22	1.628,00	113,96	1.741,96	1.741,96
WP 5	186	13.764,00	963,48	14.727,48	14.727,48
WP 6	40	2.960,00	207,20	3.167,20	3.167,20
WP 7	105	7.770,00	543,90	8.313,90	8.313,90
WP 8	6	444,00	31,08	475,08	475,08
WP 9	212	16.332,00	1.143,24	17.475,24	17.475,24
C - Accommodation	717	85.729,00	6.001,03	91.730,03	91.730,03
WP 1	124	14.756,00	1.032,92	15.788,92	15.788,92
WP 2	78	9.282,00	649,74	9.931,74	9.931,74
WP 3	71	8.449,00	591,43	9.040,43	9.040,43

WP 4	15	1.785,00	124,95	1.909,95	1.909,95
WP 5	135	16.065,00	1.124,55	17.189,55	17.189,55
WP 6	39	4.641,00	324,87	4.965,87	4.965,87
WP 7	99	11.781,00	824,67	12.605,67	12.605,67
WP 8	4	476,00	33,32	509,32	509,32
WP 9	152	18.494,00	1.294,58	19.788,58	19.788,58
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	4.624	191.016,00	13.371,12	204.387,12	108.879,12
WP 1	840	37.416,00	2.619,12	40.035,12	21.327,12
WP 2	576	21.072,00	1.475,04	22.547,04	12.011,04
WP 3	504	21.040,00	1.472,80	22.512,80	11.992,80
WP 4	24	1.200,00	84,00	1.284,00	684,00
WP 5	848	27.464,00	1.922,48	29.386,48	15.654,48
WP 6	24	1.200,00	84,00	1.284,00	684,00
WP 7	464	21.912,00	1.533,84	23.445,84	12.489,84
WP 8	32	1.600,00	112,00	1.712,00	912,00
WP 9	1.312	58.112,00	4.067,84	62.179,84	33.123,84
Greece	2.736	184.640,00	12.924,80	197.564,80	181.876,80
A - Travel	127	76.200,00	5.334,00	81.534,00	81.534,00
WP 1	31	18.600,00	1.302,00	19.902,00	19.902,00
WP 2	3	1.800,00	126,00	1.926,00	1.926,00
WP 3	24	14.400,00	1.008,00	15.408,00	15.408,00
WP 4	6	3.600,00	252,00	3.852,00	3.852,00
WP 5	19	11.400,00	798,00	12.198,00	12.198,00

WP 6	8	4.800,00	336,00	5.136,00	5.136,00
WP 7	18	10.800,00	756,00	11.556,00	11.556,00
WP 9	18	10.800,00	756,00	11.556,00	11.556,00
B - Daily allowance	452	33.448,00	2.341,36	35.789,36	35.789,36
WP 1	124	9.176,00	642,32	9.818,32	9.818,32
WP 2	9	666,00	46,62	712,62	712,62
WP 3	84	6.216,00	435,12	6.651,12	6.651,12
WP 4	18	1.332,00	93,24	1.425,24	1.425,24
WP 5	70	5.180,00	362,60	5.542,60	5.542,60
WP 6	36	2.664,00	186,48	2.850,48	2.850,48
WP 7	57	4.218,00	295,26	4.513,26	4.513,26
WP 9	54	3.996,00	279,72	4.275,72	4.275,72
C - Accommodation	364	43.316,00	3.032,12	46.348,12	46.348,12
WP 1	109	12.971,00	907,97	13.878,97	13.878,97
WP 2	6	714,00	49,98	763,98	763,98
WP 3	60	7.140,00	499,80	7.639,80	7.639,80
WP 4	12	1.428,00	99,96	1.527,96	1.527,96
WP 5	51	6.069,00	424,83	6.493,83	6.493,83
WP 6	36	4.284,00	299,88	4.583,88	4.583,88
WP 7	54	6.426,00	449,82	6.875,82	6.875,82
WP 9	36	4.284,00	299,88	4.583,88	4.583,88
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	1.792	31.376,00	2.196,32	33.572,32	17.884,32
WP 1	744	13.656,00	955,92	14.611,92	7.783,92
WP 3	416	6.304,00	441,28	6.745,28	3.593,28

WP 5	176	2.464,00	172,48	2.636,48	1.404,48
WP 7	168	3.192,00	223,44	3.415,44	1.819,44
WP 9	288	5.760,00	403,20	6.163,20	3.283,20
Hungary	5.051	304.506,00	21.315,42	325.821,42	298.089,42
A - Travel	202	123.600,00	8.652,00	132.252,00	132.252,00
WP 1	4	2.400,00	168,00	2.568,00	2.568,00
WP 2	3	1.800,00	126,00	1.926,00	1.926,00
WP 3	26	15.600,00	1.092,00	16.692,00	16.692,00
WP 4	17	10.200,00	714,00	10.914,00	10.914,00
WP 5	44	26.400,00	1.848,00	28.248,00	28.248,00
WP 6	8	4.800,00	336,00	5.136,00	5.136,00
WP 7	34	20.400,00	1.428,00	21.828,00	21.828,00
WP 8	3	1.800,00	126,00	1.926,00	1.926,00
WP 9	63	40.200,00	2.814,00	43.014,00	43.014,00
B - Daily allowance	740	55.600,00	3.892,00	59.492,00	59.492,00
WP 1	16	1.184,00	82,88	1.266,88	1.266,88
WP 2	9	666,00	46,62	712,62	712,62
WP 3	90	6.660,00	466,20	7.126,20	7.126,20
WP 4	59	4.366,00	305,62	4.671,62	4.671,62
WP 5	163	12.062,00	844,34	12.906,34	12.906,34
WP 6	36	2.664,00	186,48	2.850,48	2.850,48
WP 7	111	8.214,00	574,98	8.788,98	8.788,98
WP 8	37	2.738,00	191,66	2.929,66	2.929,66
WP 9	219	17.046,00	1.193,22	18.239,22	18.239,22
C - Accommodation	580	69.542,00	4.867,94	74.409,94	74.409,94

WP 1	16	1.904,00	133,28	2.037,28	2.037,28
WP 2	6	714,00	49,98	763,98	763,98
WP 3	64	7.616,00	533,12	8.149,12	8.149,12
WP 4	42	4.998,00	349,86	5.347,86	5.347,86
WP 5	119	14.161,00	991,27	15.152,27	15.152,27
WP 6	36	4.284,00	299,88	4.583,88	4.583,88
WP 7	107	12.733,00	891,31	13.624,31	13.624,31
WP 8	34	4.046,00	283,22	4.329,22	4.329,22
WP 9	156	19.086,00	1.336,02	20.422,02	20.422,02
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	3.528	55.464,00	3.882,48	59.346,48	31.614,48
WP 1	96	1.536,00	107,52	1.643,52	875,52
WP 3	448	7.152,00	500,64	7.652,64	4.076,64
WP 4	240	3.840,00	268,80	4.108,80	2.188,80
WP 5	720	10.432,00	730,24	11.162,24	5.946,24
WP 7	472	7.432,00	520,24	7.952,24	4.236,24
WP 8	208	3.856,00	269,92	4.125,92	2.197,92
WP 9	1.344	21.216,00	1.485,12	22.701,12	12.093,12
Latvia	4.800	275.603,00	19.292,21	294.895,21	272.423,21
A - Travel	190	114.000,00	7.980,00	121.980,00	121.980,00
WP 1	4	2.400,00	168,00	2.568,00	2.568,00
WP 2	27	16.200,00	1.134,00	17.334,00	17.334,00
WP 3	24	14.400,00	1.008,00	15.408,00	15.408,00
WP 4	24	14.400,00	1.008,00	15.408,00	15.408,00

WP 5	19	11.400,00	798,00	12.198,00	12.198,00
WP 6	30	18.000,00	1.260,00	19.260,00	19.260,00
WP 7	26	15.600,00	1.092,00	16.692,00	16.692,00
WP 9	36	21.600,00	1.512,00	23.112,00	23.112,00
B - Daily allowance	696	51.504,00	3.605,28	55.109,28	55.109,28
WP 1	16	1.184,00	82,88	1.266,88	1.266,88
WP 2	102	7.548,00	528,36	8.076,36	8.076,36
WP 3	84	6.216,00	435,12	6.651,12	6.651,12
WP 4	84	6.216,00	435,12	6.651,12	6.651,12
WP 5	70	5.180,00	362,60	5.542,60	5.542,60
WP 6	124	9.176,00	642,32	9.818,32	9.818,32
WP 7	84	6.216,00	435,12	6.651,12	6.651,12
WP 9	132	9.768,00	683,76	10.451,76	10.451,76
C - Accommodation	545	64.855,00	4.539,85	69.394,85	69.394,85
WP 1	16	1.904,00	133,28	2.037,28	2.037,28
WP 2	75	8.925,00	624,75	9.549,75	9.549,75
WP 3	60	7.140,00	499,80	7.639,80	7.639,80
WP 4	60	7.140,00	499,80	7.639,80	7.639,80
WP 5	51	6.069,00	424,83	6.493,83	6.493,83
WP 6	108	12.852,00	899,64	13.751,64	13.751,64
WP 7	79	9.401,00	658,07	10.059,07	10.059,07
WP 9	96	11.424,00	799,68	12.223,68	12.223,68
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	3.368	44.944,00	3.146,08	48.090,08	25.618,08

WP 1	96	1.344,00	94,08	1.438,08	766,08
WP 2	552	7.728,00	540,96	8.268,96	4.404,96
WP 3	416	5.040,00	352,80	5.392,80	2.872,80
WP 4	384	5.376,00	376,32	5.752,32	3.064,32
WP 5	176	2.464,00	172,48	2.636,48	1.404,48
WP 6	528	7.920,00	554,40	8.474,40	4.514,40
WP 7	352	4.704,00	329,28	5.033,28	2.681,28
WP 9	864	10.368,00	725,76	11.093,76	5.909,76
Lithuania	3.100	185.391,00	12.977,37	198.368,37	187.352,37
A - Travel	135	81.000,00	5.670,00	86.670,00	86.670,00
WP 1	19	11.400,00	798,00	12.198,00	12.198,00
WP 2	27	16.200,00	1.134,00	17.334,00	17.334,00
WP 3	5	3.000,00	210,00	3.210,00	3.210,00
WP 4	6	3.600,00	252,00	3.852,00	3.852,00
WP 5	19	11.400,00	798,00	12.198,00	12.198,00
WP 6	28	16.800,00	1.176,00	17.976,00	17.976,00
WP 7	13	7.800,00	546,00	8.346,00	8.346,00
WP 9	18	10.800,00	756,00	11.556,00	11.556,00
B - Daily allowance	493	36.482,00	2.553,74	39.035,74	39.035,74
WP 1	76	5.624,00	393,68	6.017,68	6.017,68
WP 2	102	7.548,00	528,36	8.076,36	8.076,36
WP 3	15	1.110,00	77,70	1.187,70	1.187,70
WP 4	18	1.332,00	93,24	1.425,24	1.425,24
WP 5	70	5.180,00	362,60	5.542,60	5.542,60
WP 6	116	8.584,00	600,88	9.184,88	9.184,88

WP 7	42	3.108,00	217,56	3.325,56	3.325,56
WP 9	54	3.996,00	279,72	4.275,72	4.275,72
C - Accommodation	383	45.577,00	3.190,39	48.767,39	48.767,39
WP 1	61	7.259,00	508,13	7.767,13	7.767,13
WP 2	75	8.925,00	624,75	9.549,75	9.549,75
WP 3	10	1.190,00	83,30	1.273,30	1.273,30
WP 4	12	1.428,00	99,96	1.527,96	1.527,96
WP 5	51	6.069,00	424,83	6.493,83	6.493,83
WP 6	100	11.900,00	833,00	12.733,00	12.733,00
WP 7	38	4.522,00	316,54	4.838,54	4.838,54
WP 9	36	4.284,00	299,88	4.583,88	4.583,88
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	2.088	22.032,00	1.542,24	23.574,24	12.558,24
WP 1	456	4.560,00	319,20	4.879,20	2.599,20
WP 2	552	6.072,00	425,04	6.497,04	3.461,04
WP 3	16	208,00	14,56	222,56	118,56
WP 5	176	1.760,00	123,20	1.883,20	1.003,20
WP 6	480	5.280,00	369,60	5.649,60	3.009,60
WP 7	120	1.560,00	109,20	1.669,20	889,20
WP 9	288	2.592,00	181,44	2.773,44	1.477,44
Poland	8.467	440.399,00	30.827,93	471.226,93	436.374,93
A - Travel	315	106.900,00	7.483,00	114.383,00	114.383,00
WP 1	32	13.200,00	924,00	14.124,00	14.124,00
WP 2	27	5.100,00	357,00	5.457,00	5.457,00

WP 3	24	6.600,00	462,00	7.062,00	7.062,00
WP 4	6	1.200,00	84,00	1.284,00	1.284,00
WP 5	25	13.800,00	966,00	14.766,00	14.766,00
WP 6	29	11.000,00	770,00	11.770,00	11.770,00
WP 7	61	34.800,00	2.436,00	37.236,00	37.236,00
WP 8	26	8.600,00	602,00	9.202,00	9.202,00
WP 9	85	12.600,00	882,00	13.482,00	13.482,00
B - Daily allowance	1.126	83.324,00	5.832,68	89.156,68	89.156,68
WP 1	128	9.472,00	663,04	10.135,04	10.135,04
WP 2	102	7.548,00	528,36	8.076,36	8.076,36
WP 3	84	6.216,00	435,12	6.651,12	6.651,12
WP 4	18	1.332,00	93,24	1.425,24	1.425,24
WP 5	89	6.586,00	461,02	7.047,02	7.047,02
WP 6	120	8.880,00	621,60	9.501,60	9.501,60
WP 7	195	14.430,00	1.010,10	15.440,10	15.440,10
WP 8	63	4.662,00	326,34	4.988,34	4.988,34
WP 9	327	24.198,00	1.693,86	25.891,86	25.891,86
C - Accommodation	909	108.171,00	7.571,97	115.742,97	115.742,97
WP 1	113	13.447,00	941,29	14.388,29	14.388,29
WP 2	75	8.925,00	624,75	9.549,75	9.549,75
WP 3	60	7.140,00	499,80	7.639,80	7.639,80
WP 4	12	1.428,00	99,96	1.527,96	1.527,96
WP 5	64	7.616,00	533,12	8.149,12	8.149,12
WP 6	104	12.376,00	866,32	13.242,32	13.242,32
WP 7	188	22.372,00	1.566,04	23.938,04	23.938,04

WP 8	50	5.950,00	416,50	6.366,50	6.366,50
WP 9	243	28.917,00	2.024,19	30.941,19	30.941,19
H - Other direct costs	37	72.300,00	5.061,00	77.361,00	77.361,00
WP 9	37	72.300,00	5.061,00	77.361,00	77.361,00
E - Direct personnel costs (hours)	6.080	69.704,00	4.879,28	74.583,28	39.731,28
WP 1	768	8.448,00	591,36	9.039,36	4.815,36
WP 2	552	5.520,00	386,40	5.906,40	3.146,40
WP 3	416	4.992,00	349,44	5.341,44	2.845,44
WP 5	280	3.080,00	215,60	3.295,60	1.755,60
WP 6	504	6.048,00	423,36	6.471,36	3.447,36
WP 7	912	10.432,00	730,24	11.162,24	5.946,24
WP 8	584	8.240,00	576,80	8.816,80	4.696,80
WP 9	2.064	22.944,00	1.606,08	24.550,08	13.078,08
Romania	2.728	152.312,00	10.661,84	162.973,84	162.973,84
A - Travel	127	76.200,00	5.334,00	81.534,00	81.534,00
WP 1	5	3.000,00	210,00	3.210,00	3.210,00
WP 2	3	1.800,00	126,00	1.926,00	1.926,00
WP 3	5	3.000,00	210,00	3.210,00	3.210,00
WP 4	6	3.600,00	252,00	3.852,00	3.852,00
WP 5	45	27.000,00	1.890,00	28.890,00	28.890,00
WP 6	27	16.200,00	1.134,00	17.334,00	17.334,00
WP 7	18	10.800,00	756,00	11.556,00	11.556,00
WP 9	18	10.800,00	756,00	11.556,00	11.556,00
B - Daily allowance	452	33.448,00	2.341,36	35.789,36	35.789,36
WP 1	20	1.480,00	103,60	1.583,60	1.583,60

WP 2	9	666,00	46,62	712,62	712,62
WP 3	15	1.110,00	77,70	1.187,70	1.187,70
WP 4	18	1.332,00	93,24	1.425,24	1.425,24
WP 5	167	12.358,00	865,06	13.223,06	13.223,06
WP 6	112	8.288,00	580,16	8.868,16	8.868,16
WP 7	57	4.218,00	295,26	4.513,26	4.513,26
WP 9	54	3.996,00	279,72	4.275,72	4.275,72
C - Accommodation	356	42.364,00	2.965,48	45.329,48	45.329,48
WP 1	20	2.380,00	166,60	2.546,60	2.546,60
WP 2	6	714,00	49,98	763,98	763,98
WP 3	10	1.190,00	83,30	1.273,30	1.273,30
WP 4	12	1.428,00	99,96	1.527,96	1.527,96
WP 5	122	14.518,00	1.016,26	15.534,26	15.534,26
WP 6	96	11.424,00	799,68	12.223,68	12.223,68
WP 7	54	6.426,00	449,82	6.875,82	6.875,82
WP 9	36	4.284,00	299,88	4.583,88	4.583,88
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	1.792	-	-	-	-
WP 1	120	-	-	-	-
WP 3	16	-	-	-	-
WP 5	744	-	-	-	-
WP 6	456	-	-	-	-
WP 7	168	-	-	-	-
WP 9	288	-	-	-	-

Slovakia	5.508	306.893,00	21.482,51	328.375,51	305.023,51
A - Travel	215	129.000,00	9.030,00	138.030,00	138.030,00
WP 1	4	2.400,00	168,00	2.568,00	2.568,00
WP 2	27	16.200,00	1.134,00	17.334,00	17.334,00
WP 3	5	3.000,00	210,00	3.210,00	3.210,00
WP 4	24	14.400,00	1.008,00	15.408,00	15.408,00
WP 5	50	30.000,00	2.100,00	32.100,00	32.100,00
WP 6	8	4.800,00	336,00	5.136,00	5.136,00
WP 7	37	22.200,00	1.554,00	23.754,00	23.754,00
WP 9	60	36.000,00	2.520,00	38.520,00	38.520,00
B - Daily allowance	783	57.942,00	4.055,94	61.997,94	61.997,94
WP 1	16	1.184,00	82,88	1.266,88	1.266,88
WP 2	102	7.548,00	528,36	8.076,36	8.076,36
WP 3	15	1.110,00	77,70	1.187,70	1.187,70
WP 4	84	6.216,00	435,12	6.651,12	6.651,12
WP 5	182	13.468,00	942,76	14.410,76	14.410,76
WP 6	36	2.664,00	186,48	2.850,48	2.850,48
WP 7	120	8.880,00	621,60	9.501,60	9.501,60
WP 9	228	16.872,00	1.181,04	18.053,04	18.053,04
C - Accommodation	613	72.947,00	5.106,29	78.053,29	78.053,29
WP 1	16	1.904,00	133,28	2.037,28	2.037,28
WP 2	75	8.925,00	624,75	9.549,75	9.549,75
WP 3	10	1.190,00	83,30	1.273,30	1.273,30
WP 4	60	7.140,00	499,80	7.639,80	7.639,80
WP 5	132	15.708,00	1.099,56	16.807,56	16.807,56

WP 6	36	4.284,00	299,88	4.583,88	4.583,88
WP 7	116	13.804,00	966,28	14.770,28	14.770,28
WP 9	168	19.992,00	1.399,44	21.391,44	21.391,44
H - Other direct costs	1	300,00	21,00	321,00	321,00
WP 9	1	300,00	21,00	321,00	321,00
E - Direct personnel costs (hours)	3.896	46.704,00	3.269,28	49.973,28	26.621,28
WP 1	96	1.056,00	73,92	1.129,92	601,92
WP 2	552	6.624,00	463,68	7.087,68	3.775,68
WP 3	16	128,00	8,96	136,96	72,96
WP 4	384	3.840,00	268,80	4.108,80	2.188,80
WP 5	824	10.152,00	710,64	10.862,64	5.786,64
WP 7	584	6.760,00	473,20	7.233,20	3.853,20
WP 9	1.440	18.144,00	1.270,08	19.414,08	10.342,08
Grand Total	50.107	2.986.802,00	209.076,14	3.195.878,14	2.915.974,14

ANNEX IV
MANDATE¹⁸ FOR BENEFICIARIES TO THE 2020 GRANT AGREEMENT FOR TAXUD/2020/DE/202
CUSTOMS EASTERN AND SOUTH-EASTERN LAND BORDER EXPERT TEAM 3

I, the undersigned,

[forename and surname of the legal representative of the future beneficiary signing this mandate],

representing,

[full official name of the future beneficiary] *[ACRONYM]*

[full official address]

(‘the beneficiary’),

for the purposes of signing and implementing the grant agreement No TAXUD/2020/DE/202 with the European Commission (‘the grant agreement’) for the action entitled “Customs Eastern and South-Eastern Land Border Expert Team 3” (‘the action’)

hereby:

1. Mandate

the Estonian Tax and Customs Board (ETCB) under the Ministry of Finance of Republic of Estonia,

represented by Mr Valdur Laid, Director General (‘the coordinator’),

to sign in my name and on my behalf the grant agreement and its possible subsequent amendments with the European Commission.

2. Mandate the coordinator to act on behalf of the beneficiary in compliance with the grant agreement.

I hereby confirm that the beneficiary accepts all terms and conditions of the grant agreement and, in particular, all provisions affecting the coordinator and the other beneficiaries.

I hereby accept that the beneficiary will do everything in its power to help the coordinator fulfil its obligations under the grant agreement, and in particular, to provide to the coordinator, on its request, whatever documents or information may be required.

¹⁸ One original version of this Annex to be included for each beneficiary except for the coordinator.

I hereby declare that the beneficiary agrees that the provisions of the grant agreement, including this mandate, take precedence over any other agreement between the beneficiary and the coordinator which may have an effect on the implementation of the grant agreement.

This mandate is annexed to the grant agreement and forms an integral part of it.

Filled Financial Identification Form and Legal Entity Form are an integral part of this Mandate.

Done in 3 copies, of which one shall be kept by the coordinator and one by [name of the *beneficiary*], the third being sent to the Commission by the coordinator in accordance with Articles I.8 of the grant agreement.

SIGNATURE

For the beneficiary: [function/forename/surname]

Done at [place], [date]

In triplicate in English

Stamp of the organisation

Attachment 1: Legal Entity Form

Attachment 2: Financial Identification Form

NOT TO BE PRINTED**Additional information****COMPULSORY DOCUMENTS TO BE ATTACHED TO THE MANDATE:**

Originals of the Financial Identification Form and Legal Entity Form filled in by the beneficiary concerned.

However, provided that the beneficiary confirms that the information mentioned in the legal entity form or in the financial identification form has not changed compared with previous year, copies of the financial identification form or legal entity form from the previous year can be accepted.

Legal entity form:

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm

Financial identification form:

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

Set of documents to be sent:

As a measure of simplification, scanned mandates with annexes, signed by the legitimate legal authority of each country, are accepted for confirming the accession to the grant. The original must be kept by the sending administration.

The electronic copy of the Mandate and annexes shall be sent to taxud-grants@ec.europa.eu and taxud-customs2020@ec.europa.eu

ANNEX V**Unit costs for declaring daily allowances and accommodation costs**

AMOUNTS IN EUR			
Country	Code	Unit costs for Accommodation in EUR	Unit costs for Daily Allowance in EUR
Albania	AL	160	50
Austria	AT	132	102
Bosnia-Herzegovina	BA	135	65
Belgium	BE	148	102
Bulgaria	BG	135	57
Cyprus	CY	140	88
Czech Republic	CZ	124	70
Germany	DE	128	97
Denmark	DK	173	124
Estonia	EE	105	80
Spain	ES	128	88
Finland	FI	142	113
France	FR	180	102
Greece	GR	112	82
Croatia	HR	110	75
Hungary	HU	120	64
Ireland	IE	159	108
Italy	IT	148	98
Lithuania	LT	117	69
Luxembourg	LU	148	98
Latvia	LV	116	73
Montenegro	ME	140	80
the Republic of North Macedonia	MK	160	50
Malta	MT	138	88
Netherlands	NL	166	103
Poland	PL	116	67
Portugal	PT	101	83
Romania	RO	136	62
Serbia	RS	140	80
Sweden	SE	187	117
Slovenia	SI	117	84
Slovakia	SK	100	74
Turkey	TR	165	55
United Kingdom	UK	209	125

TABLE 1. (continued) - <u>Unit costs for declaring daily allowances and accommodation costs</u> -- AMOUNTS IN EUR		
Other Countries	Accommodation Unit cost in EUR	Daily Allowance Unit cost in EUR
Afghanistan	75	50
Algeria	85	85
American Samoa	135	70
Andorra [*]	126.57	68.89
Angola	175	105
Anguilla	140	75
Antigua and Barbuda	140	85
Argentina	210	75
Armenia	210	70
Aruba	185	80
Australia	135	75
Azerbaijan	200	70
Bahamas	115	75
Bahrain	195	80
Bangladesh	140	50
Barbados	140	75
Belarus	135	90
Belize	135	50
Benin	100	50
Bermuda	140	70
Bhutan	130	50
Bolivia	100	50
Bonaire	185	90
Botswana	135	50
Brazil	180	65
British Virgin Islands	140	75
Brunei	165	60
Burkina Faso	90	55
Burundi	115	50
Cambodia	115	50

^{*} geographically linked to Spain

Cameroon	105	55
Canada	165	65
Cape Verde	75	50
Cayman Islands	135	60
Central African Republic	80	60
Chad	145	65
Chile	175	70
China	155	55
Columbia	120	50
Comoros	85	50
Congo (Democratic Republic)	140	105
Congo (Republic)	115	70
Cooks Island	135	50
Costa Rica	140	50
Côte d'Ivoire	130	60
Cuba	150	75
Djibouti	170	65
Dominica	140	75
Dominican Republic	170	60
East Timor	110	50
East Timor	110	50
Ecuador	140	50
Egypt	140	65
El Salvador	125	55
Equatorial Guinea	85	60
Eritrea	80	50
Ethiopia	145	50
Fiji	120	50
French Guyana	140	55
French Polynesia	135	60
Gabon	115	75
Gambia	120	50
Georgia	215	80
Ghana	140	70
Grenada	140	75
Guadeloupe	115	65
Guam	135	60
Guatemala	125	50
Guinea Bissau	90	50
Guyana	160	50

Haiti	125	65
Honduras	125	50
Hong Kong	205	60
Iceland	160	85
India	195	50
Indonesia	145	50
Iran	145	55
Iraq	85	60
Israel	210	105
Jamaica	170	60
Japan	275	130
Jordan	135	60
Kazakhstan	175	70
Kenya	165	60
Kiribati	145	60
Kuwait	195	85
Kyrgyzstan	180	75
Laos	145	50
Lebanon	190	70
Lesotho	100	50
Liberia	150	85
Libya	175	50
Liechtenstein	95	80
Macao	95	55
Madagascar	105	50
Malaysia	160	50
Malawi	165	50
Maldives	135	50
Mali	95	60
Marshall Islands	135	50
Martinique	110	70
Mauritania	75	50
Mauritius	140	60
Mayotte	110	50
Mexico	185	70
Micronesia	135	55
Moldova	170	80

Monaco*	97.27	72.58
Mongolia	90	70
Montserrat	140	55
Morocco	130	75
Mozambique	140	60
Myanmar	75	50
Namibia	85	50
Nauru	135	50
Nepal	135	50
Netherlands Antilles	185	90
New Caledonia	135	55
New Zealand	125	60
Nicaragua	135	50
Niger	75	50
Nigeria	185	50
Niue	135	50
North Korea (P.D.R)	180	50
Northern Marianas	135	70
Norway	140	80
Oman	135	70
Pakistan	130	50
Palau	135	50
Panama	160	50
Papua New Guinea	135	55
Paraguay	140	50
Peru	135	75
Philippines	150	60
Puerto Rico	140	65
Qatar	135	65
Republic of Guinea	135	50
Réunion	90	60
Russia	275	90
Rwanda	160	65
Saint Lucia	140	75
Saint Vincent and the Grenadines	190	75
Samoa	135	50

* geographically linked to France

San Marino*	114.33	60.34
São Tomé and Príncipe	95	60
Saudi Arabia	195	85
Senegal	135	65
Seychelles	140	85
Sierra Leone	135	55
Singapore	150	75
Solomon Islands	120	50
Somalia	125	50
South Africa	145	50
South Korea	200	100
Sri Lanka	105	50
St Kitts and Nevis	185	85
St Marteen	185	90
Sudan	215	55
Suriname	125	55
Swaziland	90	50
Switzerland	140	80
Syria	145	80
Taiwan	200	55
Tajikistan	110	75
Tanzania	200	50
Thailand	145	60
The Vatican	114.33	60.34
Togo	95	60
Tokelau Islands	135	50
Tonga	105	50
Trinidad and Tobago	115	60
Tunisia	85	60
Turkmenistan	150	80
Turks and Caicos Islands	135	55
Tuvalu	135	50
Uganda	180	55
Ukraine	190	80
United Arab Emirates	195	70
United States of America (except New York)	200	80

* geographically linked to Italy

United States of America (New York)	275	100
Uruguay	160	55
US Virgin Islands	140	55
Uzbekistan	155	75
Vanuatu	110	60
Venezuela	125	85
Vietnam	205	50
Wallis and Futuna Islands	135	50
West Bank and Gaza	110	60
Yemen	165	60
Zambia	135	50
Zimbabwe	115	50
Other countries	145	60