



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs
The Director

Brussels, 27 August 2025
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**NOTE FOR THE ATTENTION OF MEMBERS OF THE ELECTRONIC
CUSTOMS COORDINATION GROUP AND THE CUSTOMS CODE
COMMITTEE – GENERAL CUSTOMS LEGISLATION SECTION**

**Subject: Information about granting derogation decisions regarding ICS2
Release 3 for road and rail traffic**

As a result of the Commission Information note “Initial information about granting derogation decisions regarding ICS2 Release 3 and NCTS-P6 implementation” of 1 August 2025, several Member States, as well as the UK in respect of Northern Ireland, submitted requests for derogations under Article 6(4) of the Union Customs Code, regarding ICS2 Release 3 and NCTS-P6 for goods entering by road and rail means of transport.

Having carefully considered these requests, DG TAXUD intends to advise the European Commission in favour of granting a **derogation for ICS2 Release 3 for road and rail traffic**, with retroactive effect from 1 September 2025:

- **Until 31 December 2025** for goods entering the Union customs territory through **Ireland, Spain, France, Italy, Lithuania, Hungary, Finland, Greece and the United Kingdom in respect of Northern Ireland** and potentially **Bulgaria** ⁽¹⁾; until that date, the entry summary declarations (ENS) may be lodged in **ICS1** or in **ICS2**.
- **Until 1 June 2026** for goods entering the Union customs territory through **Croatia, Latvia, Poland, Romania and Slovakia**; these Member States will develop the additional and voluntary interconnection between the ICS2 and NCTS systems (opt-in Member States). Until that date, the entry summary declarations (ENS) may be lodged in ICS1, in ICS2 or, where applicable, in combination with the transit declaration in **NCTS-P5**.

By contrast, **from 1 September 2025**,

- ✓ goods entering the Union customs territory through **Austria, Belgium, Cyprus, Czechia, Denmark, Germany, Luxembourg, Malta, Netherlands, Portugal, Slovenia and Sweden** must be covered by an ENS filed in **ICS2**;

- ✓ goods in **postal consignments** entering the Union customs territory through **Bulgaria, Croatia, Estonia, Latvia, Poland, Romania and Slovakia** and must be covered by an ENS filed in ICS2;
- ✓ other goods entering the Union customs territory through **Estonia** and in principle **Bulgaria** ⁽¹⁾ must be covered by an ENS lodged in ICS2 or, where applicable, lodged in combination with the transit declaration in **NCTS-P6**.

The derogation decisions are currently going through the internal adoption processes and will be subject to the advisory procedure in the Customs Code Committee – General Legislation Section in September 2025. Further information on this, and in relation to an NCTS-P6 derogation, will follow in due course.

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Enclosure: Summary table with Member States overview.

⁽¹⁾ Bulgaria is still considering asking for a derogation

Annex

Member State of first entry		System to use for filing safety and security data (ENS)	
AT	Austria	From 1/09/2025, ICS2	
BE	Belgium	From 1/09/2025, ICS2	
BG	Bulgaria	From 1/09/2025, ICS2 or, where applicable, NCTS-P6	
CY	Cyprus	From 1/09/2025, ICS2	
CZ	Czechia	From 1/09/2025, ICS2	
DE	Germany	From 1/09/2025, ICS2	
DK	Denmark	From 1/09/2025, ICS2	
EE	Estonia	From 1/09/2025, ICS2 or, where applicable, NCTS-P6	
ES	Spain	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
FI	Finland	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
FR	France	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
GR	Greece	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
HR	Croatia	At the latest until 31 May 2026, ICS1 or ICS2 and NCTS-P5 (transit declaration including safety data)	At the latest from 1/6/2026, ICS2 or, where applicable, NCTS-P6
HU	Hungary	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
IE	Ireland	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
IT	Italy	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
LT	Lithuania	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
LU	Luxembourg	From 1/09/2025, ICS2	
LV	Latvia	At the latest until 31 May 2026, ICS1 or ICS2 and NCTS-P5 (transit declaration including safety data)	From 1/6/2026, ICS2 or, where applicable, NCTS-P6
MT	Malta	From 1/09/2025, ICS2	
NL	Netherlands	From 1/09/2025, ICS2	
PL	Poland	At the latest until 31 May 2026, ICS1 or ICS2 and NCTS-P5 (transit declaration including safety data)	At the latest from 1/6/2026, ICS2 or, where applicable, NCTS-P6
PT	Portugal	From 1/09/2025, ICS2	
RO	Romania	At the latest until 31 May 2026, ICS1 or ICS2 and NCTS-P5 (transit declaration including safety data)	At the latest from 1/6/2026, ICS2 or, where applicable, NCTS-P6
SE	Sweden	From 1/09/2025, ICS2	
SI	Slovenia	From 1/09/2025, ICS2	
SK	Slovakia	At the latest until 31 May 2026, ICS1 or ICS2 and NCTS-P5 (transit declaration including safety data)	At the latest from 1/6/2026, ICS2 or, where applicable, NCTS-P6

XI	The U.K. in respect of Northern Ireland	Until 31/12/2025, ICS1 or ICS2	From 1/1/2026, ICS2
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