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COMMISSION IMPLEMENTING DECISION (EU) 2025/2577

of 18 December 2025

granting a derogation requested by certain Member States and the United Kingdom in respect of Northern Ireland pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for Release 3 of the Import Control System 2

(notified under document C(2025) 8768)

(Only the English, Finnish, French, Greek, Hungarian, Irish, Italian, Lithuanian, Spanish and Swedish texts are authentic)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 6(4) in conjunction with Article 8(2) thereof,

After consulting the Customs Code Committee,

Whereas:

(1) Article 6(1) of Regulation (EU) No 952/2013 requires that all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, as required under the customs legislation, be made using electronic data-processing techniques. For this purpose and in accordance with Article 6(2) of that Regulation, the Commission draws up common data requirements.

(2) Article 6(4) of Regulation (EU) No 952/2013 provides for the possibility for the Commission to adopt decisions in exceptional cases to allow one or several Member States to derogate from using electronic data processing techniques for the exchange and storage of information, if such derogation is justified by the specific situation of the requesting Member State and is granted for a specific period of time.

(3) Commission Implementing Decision (EU) 2023/2879 ([2]) establishes the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code ('the work programme'). The work programme lists the electronic systems to be developed and the dates on which those systems are expected to become operational. Amongst others, that programme specifies the implementation and deployment window for the Import Control System 2 ('ICS2') in accordance with Article 6(1), and Articles 16, 46, 47 and 127 to 132, of Regulation (EU) No 952/2013.

(4) Furthermore, Article 278(3), point (b), of Regulation (EU) No 952/2013 specifies the deadline until which means other than electronic data-processing techniques may be used on a transitional basis to implement the provisions concerning entry summary declarations and risk analysis in relation to the entry of goods into the customs territory of the Union.

([1]) OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj.
([2]) Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code (OJ L, 2023/2879, 22.12.2023, ELI: http://data.europa.eu/eli/dec_impl/2023/2879/oj).

(5) In accordance with Article 7 of the Withdrawal Agreement ([3]) and Article 13 of the Windsor Framework ([4]), the United Kingdom in respect of Northern Ireland is also entitled to request a derogation pursuant to Article 6(4) of Regulation (EU) No 952/2013.

(6) In accordance with the work programme, Member States are to be ready at the latest by 1 September 2025 to exchange and store entry summary declarations ('ENS') collected from economic operators for goods transported by road and rail traffic, including goods in postal consignments transported by these means of transport. As of this date, which is the end of the deployment window of step 3 of release 3 of the UCC Import Control System 2 ('ICS2'), Member States are to provide economic operators with the possibility to connect to the system and, as of the date of their connection, to require them to lodge entry summary declarations by using that system.

(7) However, several specific circumstances and their ongoing effects have become apparent in the European Union. The ongoing war in Ukraine and the need to ensure uninterrupted functioning of the Ukrainian Solidarity lanes, the need to integrate ICS2 with the smart border systems, the large number of economic operators that have difficulties obtaining a registration from a Member State for connection to the IT systems, the unique complexity and significance of the rollout of the ICS2 system and the resources necessary for the interoperability with national systems, and interfaces, for both Member States and economic operators, as well as the specific and complex nature of the transportation mechanisms affected by this rollout, which includes multi-modal forms, have been proven to disproportionately affect some Member States and economic operators more than others. The affected Member States are ones where security and safety, relating to transportation of goods in road and rail traffic, are of a paramount concern and these Member States accordingly necessitate a robust solution to ensure legal certainty, business continuity and a smooth transition to fulfilling the requirements of ICS2 Release 3, step 3.

(8) These specific circumstances have prevented certain Member States, and the United Kingdom in respect of Northern Ireland, from implementing the new entry summary declaration requirements underpinned by Step 3 of Release 3 of ICS2 by 1 September 2025. Therefore, in August 2025, Ireland, Greece, Spain, France, Italy, Lithuania, Hungary, Finland and the United Kingdom in respect of Northern Ireland, formally requested to use means for the exchange and storage of information other than electronic data-processing techniques in accordance with Article 6(4), second subparagraph, of Regulation (EU) No 952/2013.

(9) In compliance with Article 6(4), third subparagraph, of Regulation (EU) No 952/2013, such derogations should not affect the exchange of information between those to whom it is addressed and other Member States nor the exchange and storage of information in other Member States, or the UK in respect of Northern Ireland, for the purposes of the application of the customs legislation.

(10) Ireland, Greece, Spain, France, Italy, Lithuania, Hungary, Finland and the United Kingdom in respect of Northern Ireland are to notify the Commission about the progress made in implementing the new entry summary declaration requirements under ICS2 Release 3 in relation to goods transported by road and rail as part of the progress reporting process laid down in Article 278a of Regulation (EU) No 952/2013. The communication and sharing of national planning information as referred to in Article 4 of Implementing Decision (EU) 2023/2879 is also to be ensured.

(11) Due to the significance of the ICS2 system in establishing an integrated Union approach to reinforcing customs risk management and in ensuring pre-arrival security and safety, whilst facilitating the free flow of legitimate trade, as well as due to the nature and complexity of the ICS2 system, the changes necessary for the alignment with the Union Customs Code requirements have repercussions also on other related or dependant IT systems. The duration of the derogation should thus be kept to a strict minimum. In that light and having regard to the impacts of the specific circumstances that have caused delays in the ongoing IT developments of ICS 2 Release 3 in Member States and the current state of those developments, the derogation should last until no later than 31 December 2025.

([3]) Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29 31.1.2020, p. 7, ELI: http://data.europa.eu/eli/treaty/withd_2020/sign).

([4]) Decision No 1/2023 of the Joint Committee established by the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community of 24 March 2023 laying down arrangements relating to the Windsor Framework [2023/819] (OJ L 102 17.4.2023, p. 61, ELI: http://data.europa.eu/eli/dec/2023/819/oj).

(12) Since the end of the deployment window for step 3 of release 3 of ICS2 is 1 September 2025, this Implementing Decision should therefore apply from that date,

HAS ADOPTED THIS DECISION:

Article 1

1. Ireland, Greece, Spain, France, Italy, Lithuania, Hungary, Finland and the United Kingdom in respect of Northern Ireland, may use means for the exchange and storage of information other than electronic data-processing techniques under the common component of release 3 of the electronic system provided for in Article 182 of Commission Implementing Regulation (EU) 2015/2447 ([5]) ('ICS2'), provided that the use of means other than electronic data-processing techniques does not affect the exchange of information between those to whom it is addressed and other Member States, or the United Kingdom in respect of Northern Ireland, nor the exchange and storage of information in other Member States, or the United Kingdom in respect of Northern Ireland, for the purposes of the application of the customs legislation.

2. For the purposes of complying with the condition provided for in paragraph 1 of this Article, Member States, and the United Kingdom in respect of Northern Ireland, shall use the Import Control System 1 ('ICS1') for the lodging of entry summary declarations, in accordance with Article 127 of Regulation (EU) No 952/2013.

3. The customs office of a Member State, or the United Kingdom in respect of Northern Ireland, to whom a derogation provided for in paragraph 1 is granted shall communicate the results of the control carried out by it to other customs authorities of the Member States, or the United Kingdom in respect of Northern Ireland, in accordance with Article 186(7a) of Implementing Regulation (EU) 2015/2447, through the use of the electronic system CRMS referred to in Article 36(1) and (2) of Implementing Regulation (EU) 2015/2447.

Article 2

This Decision shall apply from 1 September 2025 until 31 December 2025.

Article 3

This Decision is addressed to Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Lithuania, Hungary, the Republic of Finland and the United Kingdom of Great Britain and Northern Ireland, in respect of Northern Ireland.

Done at Brussels, 18 December 2025.

For the Commission
Maroš ŠEFČOVIČ
Member of the Commission

([5]) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).