



Guidance for the submission of an ENS for road and rail during the ICS2 and NCTS P6 derogation period

ICS2 Release 3 transition as well as the deployment window that was granted to certain economic operators to start filing the entry summary declaration (ENS) therein will end on 01/09/2025. All EU Member States have deployed ICS2 on time for all means of transport, including road and rail traffic. However, some of them have requested to be granted a **temporary derogation**, in accordance with Article 6(4) and 8(2) of the UCC, to allow **road and rail** economic operators a longer transition to the use of the ICS2.

In addition, since the national customs authority may allow the ENS to be submitted combined with the transit declaration using NCTS P6 (opt-in), a derogation can also be granted for the use of NCTS P6 (opt-in) where the Member States have not yet implemented the system.

This guidance explains the requirements to lodge an ENS during the transitional period **between 1 September 2025 and until the end of the derogation period granted individually to a Member State**. Derogations can be granted for different durations. The table in annex lists the situation for each MS indicating as well the system(s) to use to file safety and security data (ENS)

The derogation for the use of ICS2 or NCTS P6 (opt-in) in specific Member State means, that all economic operators, irrespective of the country of their EORI registration, during the derogation period can submit an ENS for the goods entering the European Union via that country using another system than ICS2 or NCTS P6 (opt-in).

1. IN CASE THE MEMBER STATE DID NOT ASK FOR ANY DEROGATION

The Member States that did not request any derogation, neither for ICS2 road and rail, nor for the NCTS P6 (opt-in) implementation can be identified via the table in annex: column “System to use for filing safety and security data (ENS)” mentions “From 1/09/2025, ICS2” for them. Goods entering the EU customs territory through those Member States by road and rail, including goods in postal consignments, must be covered by an ENS submitted in ICS2 and complying with the requirements for road and rail from 1 September 2025. This applies to all economic operators, irrespective of the country of their EORI registration.

If a Member State has implemented NCTS P6 (opt-in), lodgement of an ENS using ICS2 can be waived, if the safety and security data is included in the transit declaration lodged using NCTS P6 (opt-in) and if that transit declaration is lodged within the time limits for the lodgement of an ENS.

Where a Member State did not ask for a derogation and implemented NCTS P6 (opt-out), the ENS must be lodged using ICS2 exclusively as from 01/09/2025 (use of NCTS P5 must end on 31/08/2025).

An ENS **for goods in postal consignments** transported by road or rail must also be lodged using ICS2 from 01/09/2025.

The use of ICS, NCTS P5 or any other IT system is not allowed for the lodgement of an ENS in Member States that did not apply for a derogation or did not implement NCTS P6 (opt-in).

The activation of the Business Continuity Plan for economic operators that are not ready is not permitted. Such economic operators should use ICS2 Shared Trader Interface – Shared Trader Portal (STI-STP) or representatives to submit the ENS into ICS2.

2. IN CASE THE MEMBER STATE WAS GRANTED A DEROGATION (ICS2 AND/OR NCTS P6 OPT-IN OR NCTS P6 OPT-OUT)

2.1 If the Member State was **granted a derogation only for the use of ICS2**, then the ENS can be lodged using ICS until the end of the derogation period. Economic operators who can use ICS2 before expiry of derogation period should use the system as soon as they are ready.

ENS *for postal consignments* transported by road or rail must be lodged using ICS2 from after the end of the derogation period.

2.2. If the Member State was **granted a derogation for NCTS P6 (opt-in) only**, then safety and security data can be submitted combined with transit declaration using NCTS P5 until the end of the derogation period. If the economic operators lodge an ENS and a transit declaration separately, then ENS must be lodged using ICS2 as of 01/09/2025.

As concerns *goods in postal consignments*, the use of NCTS P6 opt-in is not possible as a postal ENS is filed via multiple filings by the carrier and postal operator. Consequently, for goods in postal consignments, the ENS must be lodged as from 01/09/2025 via ICS2.

2.3. If the Member State was **granted a derogation for both ICS2 and NCTS P6 (opt-in)**, then the ENS, if lodged separately, can be lodged using ICS, if combined with transit declaration – using NCTS P5 until the end of the derogation period.

Here again, as concerns *goods in postal consignments*, the use of NCTS P6 opt-in is not possible as a postal ENS is filed via multiples filing by the carrier and postal operator. Consequently, for goods in postal consignments, the maximum period of the derogation is the one granted for the ICS2 (maximum until 31/12/2025).

2.4. If the Member State was **granted a derogation for NCTS P6 (opt-out) only**, then ENS must be lodged using ICS2. Transit declaration without safety and security data can be lodged using NCTS P5.

3. RE-ENTRY CASES

Where goods brought into the European Union enter, then leave to a third country and re-enter the EU again, two separate ENSs must be lodged to the corresponding customs

offices of first entry located in the EU Member States where the goods enter and re-enter. It is possible that those countries will have different situation depending on their IT system implementation and the potential derogations that had been granted to them.

Since deployment window does not apply to the economic operators anymore, they will have to comply with the requirements of each Member State for the lodgement of the ENS or safety and security data combined with transit declaration.

Example

Goods are transported on the following route: Türkiye (NCTS P5) - Bulgaria (NCTS P6 opt-in, no derogation) - Serbia (NCTS P5) - Hungary (ICS or NCTS P5, derogation for ICS2 and NCTS P6 opt-out).

Separate ENSs must be lodged in Bulgaria and Hungary.

In Bulgaria, ENS can be lodged using ICS2 or combined with the transit declaration using NCTS P6, in Hungary ENS can be lodged either using ICS or combined with transit declaration using NCTS P5.

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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** At the time of creating the present guidance, discussions were still on going with some Member States. For instance Bulgaria was still considering whether to formally request a derogation. DG TAXUD will update the table if required*