

Deployment of ICS2 R3 on road and rail - Situation at 2 September 2025

Montreuil, 3 September 2025.

a) Background

Since April 2025, ICS2 has been deployed for road and rail traffic (ICS2 R3). The transition period ends on 1 September 2025.

France has asked the European Commission to grant operators an extension of this period until 31 December 2025.

Each Member State is free to decide whether or not to request an extension of the transition period. The postponement of the transition from ICS2 R3 is not generalised to the whole of the European Union.

Where a Member State has requested an extension of the transition period, economic operators may continue to lodge their security declarations in ICS(1) if they are not ready to switch their flows to ICS2.

b) Flows concerned

The derogation requested by France concerns :

- road and rail traffic
- combined flows in accompanied trailers
- combined flows in unaccompanied trailers¹

for which France is the first point of entry into the customs territory of the European Union.

Where the first point of entry is located in another Member State :

- if the latter has requested an extension of the transition period, the flows concerned are identical, except in the case of unaccompanied trailers, the handling of which must be checked with the Member State in question ;
- if it has not requested an extension of the transition period, all the flows concerned must be covered by a security declaration filed in ICS2 since 1 September 2025, with no possible derogation.

Thus, the only assessment criterion is the situation of the Member State at the point of entry of the goods with regard to an extension of the transitional period. This criterion also applies to the re-entry of goods, whether or not the two successive Member States of entry have requested an extension of the transitional period.

c) Position of the European Commission's DG Taxud

At this stage, the European Commission has acknowledged receipt of the extension requests from the Member States and has published guidelines including the list of States and their status with regard to their extension requests, as an attachment to this document.

The derogation granted individually to each Member State will be retroactive to 1 September.

Conclusion: pending publication of the European Commission's decision granting France a derogation until 31 December 2025, operators who are not ready to use ICS2 may continue to lodge their security declarations in ICS1 for their road (including combined transport and unaccompanied trailers) and rail flows entering the EU customs territory via France.

They must continue to prepare to switch their flows to ICS2 by 31 December 2025 at the latest.

¹ considered to be maritime traffic, these flows are linked to the ICS2 R3 switchover because they are processed at the smart border