T.C. TİCARET BAKANLIĞI
ULUSLARARASI ANLAŞMALAR VE AVRUPA BİRLİĞİ GENEL MÜDÜRLÜĞÜ
Tarih: 31/12/2025
Sayı: E-14375580-724.02.01-00117354882
Sistem Kayıt Tarihi: 31/12/2025

T.C.
TİCARET BAKANLIĞI
Uluslararası Anlaşmalar ve Avrupa Birliği Genel Müdürlüğü

2025 AİLE YILI

Sayı : E-14375580-724.02.01-00117354882
Konu : İthalat Kontrol Sistemi 2 Sürüm 3 (ICS2 R3) Kapsamında Giriş Özet Beyan (ENS) Uygulamaları

DAĞITIM YERLERİNE

İlgi : 29.08.2025 tarihli ve E-16934678-724.01.02-00112984435 sayılı yazımız.

İlgi'de kayıtlı yazımızda, Avrupa Birliğinde (AB) uygulamaya alınan İthalat Kontrol Sistemi 2 Sürüm 3 (ICS2 R3) çerçevesinde, Birleşik Krallık (Kuzey İrlanda için), Bulgaristan, Finlandiya, Fransa, İrlanda, İspanya, İtalya, Litvanya, Macaristan ve Yunanistan üzerinden yapılacak taşımalarda giriş özet beyan (ENS) sunulmasının 1 Ocak 2026 itibarıyla zorunlu hale geleceği belirtilmişti. Avrupa Birliği Resmi Gazetesinde 19.12.2025 ve 22.12.2025 tarihlerinde yayımlanan ilişik Komisyon Uygulama Kararlarında bahse konu uygulamaya ilişkin yasal çerçeve ortaya konulmaktadır.

Gelinen aşamada, söz konusu uygulama ile ilgili özel sektör paydaşlarına bir hatırlatmanın yapılmasının faydalı olacağı düşünülmektedir.

Bilgileri ve gereğini rica ederim.

Hüsnü DİLEMRE
Bakan a.
Genel Müdür

Ek: Komisyon Uygulama Kararları

Dağıtım:
Türkiye Odalar ve Borsalar Birliğine
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19.12.2025

COMMISSION IMPLEMENTING DECISION (EU) 2025/2591

of 18 December 2025

granting a derogation to certain Member States 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 instead of component 2, phase 6, of the New Computerised Transit System

(notified under document C(2025) 8776)

(Only the Bulgarian, Croatian, Latvian, Polish, Romanian and Slovakian 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) Under Article 6(1) of Regulation (EU) No 952/2013, 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, is to be made using electronic data-processing techniques.

(2) 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 component 2, Phase 6 of the Union Customs Code New Computerised Transit System ('NCTSP6') upgrade in accordance with Articles 6(1), Article 16 and Articles 226 to 236 of Regulation (EU) No 952/2013.

(3) Article 128 of Regulation (EU) No 952/2013 requires the Member State of first entry of the goods in the customs territory of the Union to ensure that a risk analysis is carried out, primarily for security and safety purposes, on the basis of the entry summary declaration ('ENS') and to take the necessary measures based on the results of that risk analysis.

(4) Article 130 of that Regulation allows the Member State of first entry to replace the ENS by a customs declaration for goods for which that declaration was lodged prior to the expiry of the time-limit for lodging the ENS, provided that the customs declaration contains at least the particulars necessary for the entry summary declaration. Member States of first entry are therefore entitled to decide whether they wish to waive the obligation to lodge an ENS where a transit declaration has been lodged. Those Member States must nevertheless ensure that a proper risk analysis is carried out based on that transit declaration.

(5) In accordance with Article 130 of that Regulation, several Member States, including those to whom this implementing decision is addressed, have 'opted-in' to the possibility to allow economic operators to submit transit declarations combined with the ENS, and to allow the consequent sharing of the ENS data from NCTSP6 with the Import Control System 2 ('ICS2') for the appropriate risk analysis and control processes.

([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).

(6) In that respect, Article 278(3), point (e), 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 transit of goods on the customs territory of the Union.

(7) In accordance with Implementing Decision (EU) 2023/2879, the possibility to provide transit declarations combined with the ENS was to be ready by 1 September 2025, as part of the deployment of NCTSP6, which covers the development of the interface with ICS2, to facilitate the lodging of a transit declaration containing particulars of the entry summary declaration by applying Article 130(1) UCC. The deployment of NTSP6 is aligned with that of ICS2 Release 3 for road and rail, which ended on 1 September 2025. The use of this combined dataset submission is a trade facilitation tool already used under Regulation (EC) No 450/2008 ([3]), as supplanted by Regulation (EU) No 952/2013, and which is still widely used, and traders have legitimately expected the Member States which 'opted-in' to the possibility to allow the submission of transit declarations combined with the ENS to be ready in time for the use of that combined dataset submission.

(8) 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 and the considerable number of economic operators which are not ready in the bordering third countries have forced the Member State to extend the connection windows, even if on the side of their customs administration the system components are ready. Furthermore, the high number of operators that have difficulties obtaining a registration for connection to the IT systems, combined with the unique complexity and significance of the NCTSP6 requirements, as well as the ICS2 system, in addition to the resources necessary both for Member States to develop the interconnection between the two, and for economic operators to connect to it, have proven more challenging than originally envisaged. The specific and complex nature of the transportation mechanisms affected by this rollout, which include multi-modal forms, have also been proven to affect Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia and economic operators more than others. Those Member States are ones where security and safety, relating to transportation of goods in road and rail traffic, are of a paramount concern. Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia accordingly necessitate a robust solution to ensure legal certainty, business continuity and a smooth transition to the requirements of the ICS2 Release 3, step 3 rollout and its interconnection with NCTS Phase 6.

(9) While all the Member States have successfully deployed ICS2 on time, these specific circumstances have prevented certain Member States from effectively developing the interconnection between NCTSP6 and ICS2 Release 3 or from onboarding their economic operators or those of the bordering third countries by the deadline of 1 September 2025. Therefore, in August 2025, Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia 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.

(10) Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia should therefore be granted a derogation, under Article 6(4) of Regulation (EU) No 952/2013, as regards the use of means for the exchange and storage of information other than electronic data-processing techniques instead of the NCTSP6, to the obligation of using electronic data-processing techniques for all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, laid down by Article 6(1) of that Regulation.

(11) Due to the significance of the NCTSP6 and ICS2 in establishing an integrated EU approach to reinforcing customs risk management and in ensuring pre-arrival security and safety, as well as security and safety in transit, whilst also facilitating the free flow of legitimate trade, as well as due to the nature and complexity of both the NCTS and ICS2 systems, the duration of the derogation should 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 interconnection of NCTSP6 and ICS2 Release 3 in the Member States that have 'opted-in' to this possibility, as well as the current state of those developments, the derogation should not continue longer than, and therefore expire on, 31 May 2026 for road and rail operators.

([3]) Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) (OJ L 145, 4.6.2008, p. 1, ELI: http://data.europa.eu/eli/reg/2008/450/oj).

(12) Nonetheless, as regards goods in postal consignments this derogation should apply until no later than 31 December 2025, considering that the entry summary declaration for goods in postal consignments is subject to specific data requirements in accordance with Article 127(6) UCC and Article 113a of Commission Delegated Regulation (EU) 2015/2446 ([4]).

(13) In order to ensure the monitoring and the evaluation of the progress in implementing NCTSP6, Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia should notify the Commission about the progress made in developing the interconnection between NCTSP6 and ICS2 and/or the ability of economic operators to submit their transit declarations jointly with 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 outlined in Article 4 of Implementing Decision (EU) 2023/2879 is also to be ensured. Additional reporting requirements are also necessary, to ensure the European Commission can monitor and evaluate Member States' progress, considering that national risk analysis systems cannot provide the same level of risk analysis as ICS2 European-wide system.

(14) Given that, under Implementing Decision (EU) 2023/2879, NCTSP6 should be deployed by 1 September 2025, and ICS2 Release 3 for goods in road and rail consignments should be deployed by 1 September as well, and to prevent a legal void, this Decision should also apply from that date,

HAS ADOPTED THIS DECISION:

Article 1

This Decision applies to the goods in the following consignments:

(a) road and rail consignments;

(b) postal consignments.

Article 2

1. Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia may use means for the exchange and storage of information other than electronic data-processing techniques instead of component 2, Phase 6 of the Union Customs Code New Computerised Transit System ('NCTS') as referred to in Article 273 of Regulation (EU) 2015/2447 and the common component of release 3 of the UCC Import Control System 2 ('ICS2') referred to in Article 182 of that Regulation until 31 May 2026, or 31 December 2025, in accordance with Article 4 of this decision.

2. For the purposes of paragraph 1, Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia shall ensure that economic operators may lodge the safety and security data, in accordance with Article 127(5) of (EU) No 952/2013, for goods entering the customs territory of the Union through those Member States, using either the Import Control System 1 ('ICS1') or, where applicable and depending on the arrangements in place in the Member State, ICS1 in combination with the transit declaration in NCTS Phase 5, in accordance with Articles 127 and 130 of Regulation (EU) No 952/2013.

3. The customs offices of Bulgaria, Croatia, Latvia, Poland, Romania and Slovakia shall communicate, in accordance with Article 186(7a) of Regulation (EU) 2015/2447, the results of the control they carried out to other customs authorities of the Member States through the electronic system referred to in Article 36(1) and (2) of Regulation (EU) 2015/2447.

([4]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, (OJ L 343 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

Article 3

Croatia, Latvia, Poland, Romania and Slovakia shall report monthly to the European Commission on progress made in developing the interconnection provided for in Commission Implementing Decision (EU) 2023/2879.

Article 4

This decision shall apply from 1 September 2025 until 31 May 2026 for the consignments referred to in Article 1(a).

However, as regards the consignments referred to in Article 1(b), it shall apply from 1 September 2025 until 31 December 2025.

Article 5

This Decision is addressed to the Republic of Bulgaria, the Republic of Croatia, the Republic of Latvia, the Republic of Poland, Romania and the Slovak Republic.

Done at Brussels, 18 December 2025.

For the Commission
Maroš ŠEFČOVIČ
Member of the Commission

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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).