European Union; Austria; Belgium; Croatia; Denmark; Estonia; France; Greece; Luxembourg; Netherlands; Poland; Romania; Sweden

European Commission Grants Derogation Requested by Several EU Member States to Use Other Means than Electronic Data-Processing for Exchange of Customs Information for Import Control System 2

28 February 2023

Report from Irene Herrero Moreno, VAT Associate, IBFD

On 24 February 2023, the European Commission authorized Austria, Belgium, Croatia, Denmark, Estonia, France, Greece, Luxembourg, Netherlands, Poland, Romania and Sweden to use other means than electronic data-processing techniques for the exchange and storage of customs information required under the second phase of the Import Control System 2 (ICS2).

As the ICS2 is launching on 1 March 2023, economic operators can request to start filing with ICS2 at a later date during the time-limited deployment window (until 2 October 2023), adapted to each business model and the different types of economic operators, as defined in the relevant transition strategy (available here). In this sense, and due to the specific circumstances that have caused significant delays in the ongoing IT developments (i.e. the COVID-19 Pandemic, the withdrawal of the United Kingdom from the European Union or the consequences of the Russian invasion of Ukraine), the European Commission has granted a derogation, from 1 March 2023 until 30 June 2023, to the mentioned EU Member States, provided that it does not affect the exchange of information between Member States for the purpose of the application of the customs legislation.

ICS2 is a new information and risk management system, created to facilitate legitimate trade into the customs territory of the European Union (EU), Norway and Switzerland which sets new advanced data reporting requirements that will gradually replace the EU's existing Import Control System (ICS) (for more information on the ICS2, see European Commission Launches Second Phase of Import Control System 2 (28 February 2023) and European Commission to Implement Phase 2 of Import Control System in 2023 (6 July 2022)).

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