

Import Control System (ICS) 2 Release 3

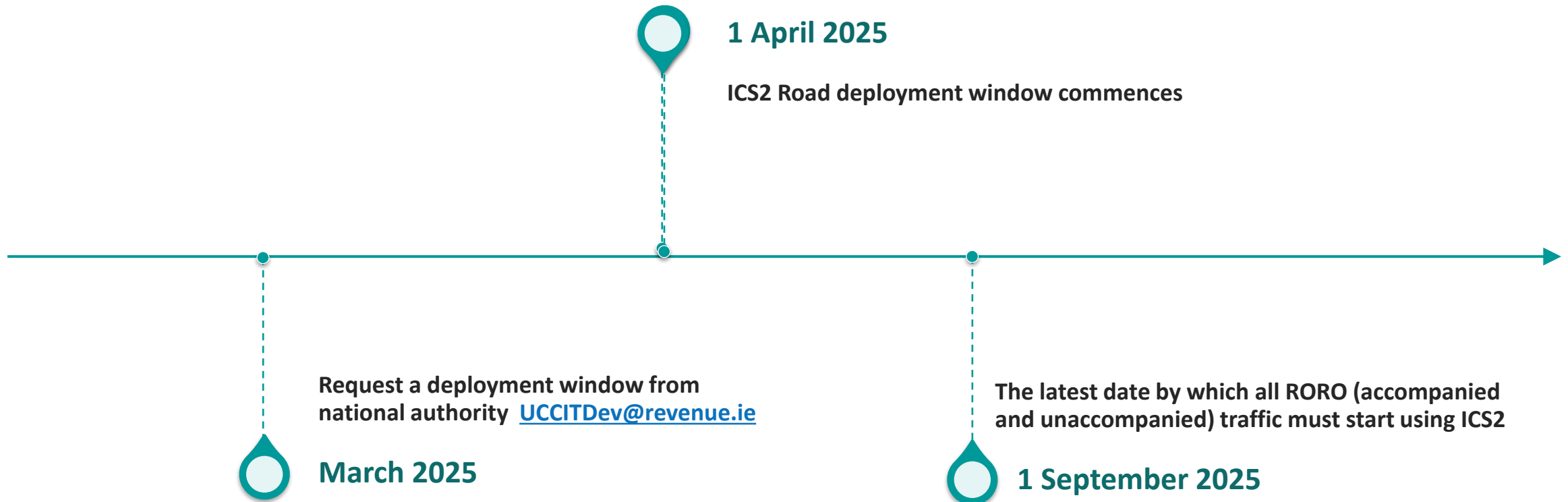
Information Session will commence shortly

Please mute your microphones

Objectives of the Information Session

- ✓ Understand the timelines for the introduction of ICS2
- ✓ Understand what is new in ICS2
- ✓ Identify how ICS2 will impact trade
- ✓ Provide update on what Trade need to do now to be ready for ICS2

ICS2 R3 Road Deployment window (1 April 2025 to 1 September 2025)



IE applied for a derogation up until 31 December 2025 – See next slide

Ireland have a derogation up to 31 December 2025

What does this mean?

- Trader can continue to lodge ENSs in ICS1 for goods entering the EU through IE on RoRo ferries
- ENSs in ICS2 will be mandatory from 01 January 2026
- Trade should make the move to ICS2 now and shouldn't wait until December
- If you plan to avail of the derogation, you should inform Revenue by the 15 September of your revised go -live date. Please email ucc-cmu@revenue.ie and uccitdev@revenue.ie

Countries that did not apply for the derogation

Bulgaria
Cyprus
Czechia
Denmark
Estonia
Germany
Greece
Malta
Netherlands
Portugal
Slovenia
Sweden

Goods entering the EU through these countries by road and rail must be covered by an ENS submitted in ICS2 from 1 September 2025

When is an ENS required?



- An ENS is required:
 - all good arriving into Ireland from outside the EU
 - where the means of transport has been to a non-EU port. Even for EU goods which go out to a non-EU port and then return back
- No ENS is required for empty equipment on board (if not imported for other purposes).

What is changing with ICS2?

Data is collected for all goods entering the EU - Exemptions for e.g. postal and low-value express courier items no longer exist.

The submission of messages will be through the STI (Shared Trader Interface).

Data can be collected and submitted by multiple economic operators involved in the supply chain (e.g. carriers, freight forwarders, logistics operators etc) - multiple filing.

A "common repository" is established for the registration/linking of partial data submissions as well as the exchange of information, the results of risk analysis, recommendations and control results.

The cancellation of the ENS shall apply – if the goods are not arrived/presented within 200 days, the ENS will be automatically invalidated.

Better quality and more reliable data (e.g. buyer and seller details) is collected before arrival and before loading (stop words introduced).

What additional information is required on the ENS in ICS2?

- Data elements will be aligned to the Revised Annex B as depicted in EUCDM.
- Mandatory requirement of the HS commodity code (six-digit level) for goods of a commercial nature (i.e. B2B & B2C).
- EORI number of the consignee established in the EU – where the consignee is a business entity, they must have an EORI number. Parties need to make this EORI number available to the ENS declarant. Where the consignee does not have a EORI number then full name and address (including EIRCODE) is required.
- EU EORI numbers will be accepted on an ICS2 declaration. Non-EU established traders will need to secure an EU EORI number.
- The information about **Seller and Buyer*** - full name and address (including Postcode/EIRCODE) is required.

(*or alternatively owner of the goods in the case where the consignment does not involve commercial transactions)

Stop words to improve data quality

- ICS2 introduces 'stop words' for the following data elements:
 - ✓ goods description
 - ✓ party name and address (e.g. consignee, consignor).
- If a stop word is present, the filing/amendment will be rejected with an error code *100 "unsatisfactory data quality"*. The rejection will also include pointer(s) to the specific element that triggered the rejection.
- A non-exhaustive list of such general terms and descriptions is published [here](#) on the European Commission's website.
- Too vague a description of the goods does not provide Customs with the means to identify consignments that may represent risks for the EU and its citizens.

What is multiple filing?

- Multiple filing was introduced in ICS2 to allow the submission of data by different entities in the supply chain at different times.
- Multiple filing means that an ENS is composed of more than one partial ENS filings (i.e. two or more prescribed data sets), which together form an ENS declaration.
- The data filing can be provided in one complete ENS filing if all necessary data is available to the party that files.
- When the ENS is filed as multiple partial filings, there must be a link. The linking process is initiated when the master level ENS filing is received.
- Multiple filing is facilitated in ICS2 for air and maritime (includes RoRo unaccompanied).
- Multiple filing is **not currently** facilitated for Road (RoRo accompanied). Expected to be introduced in 2026.

ENS Filing Types

In ICS1 there is only one ENS filing type.

In ICS2, there are multiple ENS filing types and the choice of ENS filing(s) chosen is dependent on several factors:

- Mode of transport (maritime, air, road) and where applicable, type of cargo (air cargo general, postal, express)
- Arrangement between the supply chain actors on single or multiple filing
- The role of the party that is lodging the ENS (carrier, house filer)
- What data is available at the time of filing (minimum, partial or complete data set).

Types of ENS filings

- **Maritime (includes unaccompanied RoRo movements):**
 - F10** – lodged by carrier for straight bill of lading cases, full ENS
 - F11** – lodged by carrier, full ENS
 - F12** – lodged by carrier, master level data only
 - F13** – lodged by carrier for straight bill of lading cases, master and house consignment level data only
 - F14** – lodged by house level filer, house consignment level data only
 - F15** – lodged by house level filer, house consignment and shipment level data
 - F16** – lodged by house level filer, shipment level data only
 - F17** – lodged by house level filer, shipment level data only for straight bill of lading cases
- **Road (accompanied):**
 - F50** – lodged by the carrier (haulage company – active means of transport), full ENS

Types of ENS filings

- **Postal**

F43 – lodged by postal operator – partial dataset – lodged pre-loading

F44 – lodged by postal operator - partial dataset - receptacle information – lodged pre-loading

F40– lodged by carrier, partial dataset - Road master bill of lading (accompanied load)

F45 – lodged by carrier, partial dataset - Sea and inland waterways (unaccompanied load)

- **Express Road (accompanied and unaccompanied):**

F34 – Express consignment on road – complete dataset lodged pre-arrival*

*Express consignment means an individual item conveyed by or under the responsibility of an express carrier

Express carrier means an operator providing expedited/time-definite collection, transport, customs clearance and delivery of parcels while tracking their location, and maintaining control over them right up to delivery.

General principles for lodging an ENS



- The obligation to lodge the ENS lies with the carrier who is responsible for the transport of the goods into the customs territory of the EU.
- A representative may lodge the ENS on the carrier's behalf, providing it is done with the knowledge and consent of the carrier.
- The carrier EORI number is a required data element on the ENS.
- In case of multiple filings, there should be an exchange of information between the different parties. Supplementary declarant EORI no is required
- For unaccompanied RoRo traffic the ferry operator is deemed to be the carrier. In Ireland some ferry operators have passed this responsibility to the haulier.

Transition to ICS2 Release 3 – What happens where one of the partial filers is not in ICS2?

Scenario : The house filer is not in ICS2 and the carrier is unable to complete a full ENS filing as they do not have all the required information.

Solution : A Master filing with Partial data should be submitted, the EORI number of the Master filer could be used in the data field for the EORI of the Supplementary (House) filer, but no house filing submitted.

- The Commission system will mark this as 'considered complete'

The Challenge for RoRo Movements

- By 1 January 2026, a full ENS must be lodged for all inbound RoRo Movements – this will include the new data elements – HS code, consignee EORI Number and details of the buyer and seller.
- ICS1 will not be available from 1 January 2026
- Where the movement is **unaccompanied**, multiple parties can submit the different data elements they have in their possession.
- Where the movement is **accompanied**, only one party can submit the ENS (singular road filing – F50) and it must contain all the required data elements.

Pre-Boarding Formalities in GB – RoRo Traffic



Customs declarations submitted to Revenue to cover all the goods on the vehicle/trailer.

- Safety and Security Declaration (ENS) – ICS /ICS2
- Transit - NCTS
- Import Declarations – AIS

All sanitary and phytosanitary (SPS) requirements to be met if relevant
(pre-notification on TRACES etc)

MRNs for all declarations must be in the Pre-Boarding Notification (PBN)

IMPORTANT! If you are moving groupage loads and you expect to have more than 500 ENSs per load, please contact UCC-CMU@revenue.ie

Goods Moving by Ro-Ro from GB



- All commercial vehicles require a PBN – One PBN per vehicle
- Pre-lodge your customs declarations
- Share declaration MRNs with key stakeholders in the supply chain
- Create your Pre-Boarding Notification (PBN) and include all associated MRNs
- Only 'good to board' status PBNs allowed to board ferry

The MRN must be valid, and the declaration must be at the correct status otherwise the MRN will not be accepted in the PBN

The link between the ENS and the G3 (Presentation Notification)

- The PBN electronically 'arrives and presents' the consignment and Trade do not need to submit an Arrival Notification or a Presentation Notification.
- For road movements (accompanied and unaccompanied), all MRNs must be in the PBN. Revenue will pass the information of the ENS MRN to the EU central system.
- The ICS2 EU central system will be updated to reflect that the goods have been presented.
- If the ENS MRN is not in the PBN then the EU central system will not be updated and after 200 days and the ENS will be invalidated.

Multiple Filing – What MRN is used in the PBN?

- If the ENS is filed using multiple submissions then the MRN of the master level filing (e.g F12, F40,) becomes the MRN of the complete ENS and this MRN is used in the PBN.
- If the ENS is filed in a single submission the MRN of that filing becomes the MRN of the complete ENS.

How to get ready for ICS2 R3?



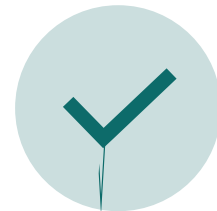
ENSURE you have the necessary business processes in place to comply with ICS2 requirements for multiple filing or for receiving notifications from the customs authorities, including having operational protocols in case of system failures.



RUN the mandatory self-conformance tests before entry into operations. To ensure that your IT systems can be used for sending and receiving technical messages to and from ICS2.

Connectivity and test execution can take considerable time.

Check the self-conformance testing organisation document for next steps [Self-conformance testing Organisation document](#).



TRAIN your staff and allocate resources to operate the updated IT systems and business processes.

What will happen if you are not ready for ICS2 on 1 January 2026?

Goods will not be allowed to move as you will not have an ENS MRN for your PBN.

The goods in question will not be cleared by the customs authorities.

Inadequate declarations will either be rejected or subject to intervention, with possible sanctions imposed for non-compliance

Summary of the Key changes



- More detailed information about the goods will be required.
- For each item, the required information includes:
 - ✓ A complete and accurate commercial description
 - ✓ The HS 6-digit commodity code
 - ✓ Additional details of the parties involved e.g. seller, buyer, the lowest bill of lading consignee, consignor
 - ✓ The EORI number when assigned to any of the above parties
- Multiple filing is an option therefore supply chain communication is of key importance. (unaccompanied only)
- You cannot create a PBN without a valid ENS MRN
- Failure to provide accurate information is regarded as non-compliant behaviour and could result in:
 - the declaration getting rejected
 - Additional delays
 - Administrative penalties

Information sources – TAXUD ICS2 Webpage

https://ec.europa.eu/taxation_customs/general-information-customs/customs-security/import-control-system-2-ics2_en

- What is the EU new customs pre-arrival safety and security programme, and what is ICS2?
- Implementation phases (Release 1, 2 and 3)
 - Timeline and scope
 - Affected stakeholders
 - Brief description of new requirements
- Preparatory actions needed to get ready for ICS2
- Potential consequences of non-compliance
- Links to the project documentation
- Links to legislation and guidance
- Videos and factsheets
- **FAQ**



Information sources - CIRCABC

‘ICS2 Release 3: maritime, road, rail and postal and express goods transported via those modes’

Link: [ICS2 Release 3 \(europa.eu\)](https://europa.eu/ics2-release-3)

- It is a **public group, no membership** is needed to get documents stored there, all Economic Operators can access it. Documentation is available in the ‘Library’.
- It contains **final versions of the documents** relevant for Economic Operators affected by ICS2 Release 3, e.g. Functional and Technical specifications, Testing documentation, etc.

The screenshot shows the CIRCABC interface for the EU Advance Cargo Information System (ICS2). The header includes the CIRCABC logo, a search bar, and user options like Login and EN. The main navigation bar has tabs for Information, Library, and Agenda. A message states: "You are accessing this Group as a guest visitor with limited access." Below this, the breadcrumb path is "Library > Contact details of ICS2 NSDs". A yellow warning box indicates "This folder is publicly available." The document list shows one file: "Contact details of ICS2 NSD.xlsx" with a last modification date of "2025 04 02, 15:26", version "1.1", and size "32.71 KB".

	Name	Title	Last modification ↓	Version	Size	Expiration date
<input type="checkbox"/>	Contact details of ICS2 NSD.xlsx	Contact details of ICS2 NSD.xlsx	2025 04 02, 15:26	1.1	32.71 KB	

Thank you for your attention

*UCC Change Management
Unit*

ucc-cmu@revenue.ie

*Join the ICS 2 mailing list for
the latest updates on ICS2*

ICS2mailinglist@revenue.ie