**ICS2 system – clarifications on the postponement of implementation deadlines by economic operators**

**1. Derogation from the obligation to the ICS2 system.**

With reference to the implementation of the EU ICS2 Release3 (R3), the Customs Department of the Ministry of Finance kindly informs that this phase will be implemented in the following steps:

Step one - sea carriers will be obliged to use the ICS2 system, from 03.06.2024;

Step two - forwarders/consolidators in sea transport will be obliged to use the ICS2 system, from 04.12.2024;

Step three - business entities handling the transport of parcels by road and rail will be obliged to use the ICS2 system, from 01.04.2025.

With reference to the above mentioned dates and in order to postpone the ICS2 implementation, economic operators that will not be able to use the ICS2 R3 – from the dates indicated above, are entitled to use the deployment window (DW).

Depending on the role played by a given economic operator in a business process, the length of the DW might be granted in the following time frames:

* Maritime and inland waterways carriers – from 03.06.2024 till 04.12.2024 r.;
* Maritime freight forwarders/consolidators and inland transport - from 04.12.2024 till 01.04.2025;
* road and rail carriers – from 01.04.2024 till 01.09.2025.

A DW may be granted to economic operators having their business activity registered in Poland and that are connecting the ICS2 system for the first time, or that are currently using the ICS2 R2 – but have not implemented additional functionalities relevant for the ICS2 R3 yet.

The entity using the DW window should comply with the obligation to submit ENS via the existing AIS/ICS system.

If rail and road carriers want to use the ICS2 R3 before the date on which these have an obligation to use the ICS2 (i.e. before 01.04.2025), these are entitled to do so – if they also operate in other types of transport, e.g. they act as maritime freight forwarders.

Economic operators operating several modes of transport might choose one date of the ICS2 R3 application for all types of their ENS submissions. However, this date should not be later than the earliest end date of the deployment window for the supported transport modes. For example, if an economic operator operates both as a maritime freight forwarder/consolidator and as a road carrier, the date from which this economic operator uses the ICS2 R3 system should be 01.04.2025, at the latest.

The obligation to obtain a consent for the DW applies to carriers and maritime consolidators/forwarders, as well as rail carriers (road carriers do not have to submit an official application).

To obtain permission to apply the DW, economic operators need to submit a formal request, in Polish or English (text format).

* economic operator’s name, EORI number and registration date;
* role in the ICS2 R3 business process (maritime/road/rail carrier, maritime freight forwarder);
* requested duration of the deployment window – "from date" - "to date";
* information whether ENS data is to be submitted directly by the economic operator or by an ITSP.

The above mentioned requests for deployment windows should be sent to the following e-mail address: sekretariat.DC@mf.gov.pl.

The consent granted will apply in all EU Member States.

1. **Use of the ICS2 R3 system before the deployment dates mentioned in point 1 of this communication.**

Economic operators registered in Poland and willing to use the ICS2 R3:

* before the date on which the obligation to use ICS2 arises (for the specific role of the economic operator in the ICS2 business process) or
* before the end of the granted deployment window

should inform the DC MF about such the intention, **at least, seven days** before the planned date of application of the ICS2 R3 system. This rule does not apply to maritime carriers, who can start using the ICS2 system from 03.06.2024, at the earliest.

1. **Prerequisites for the start of ICS2 R3 use by economic operators and obligations of economic operators regarding the use of this system.**
2. economic operators will use the EU interface (interface developed by DG TAXUD) – Shared Trader Interface (STI) and Specific Trader Portal (STP) - for ENS and/or arrival notifications submissions. STI is used for direct, non-visual, integration with economic operator’s IT systems. STP is a portal that allows completing ENS in the form and/or load data from the template.

**EXPLANATION:**

* ENS can only be submitted via the EU interface;
* Arrival notifications of a means of transport can be submitted both through the EU interface (STI) and the Polish one (via the PUESC portal). The economic operator decides through which interface he/she will submit arrival notifications;
1. economic operators will use the PUESC portal (Polish interface) to submit arrival (if economic operator decides to do so) and presentation notifications.

**EXPLANATION:**

Notification of the presentation of goods for inspection to customs authorities is submitted in Poland to the AIS/ICS2 system only via the national interface (via the puesc.gov.pl portal);

1. economic operator’s IT system should be compliant with the ICS2 R3 functional and technical specification, which should be confirmed by successfully completed self-compliance tests carried out by the entity, or
2. if ENS are sent, on behalf of the economic operator, by the IT Service Provider (ITSP), the ITSP system should be compliant with the ICS2 R3 functional and technical specifications, which should be confirmed by successfully completed self-tests completed by the ITSP or
3. successful completion of self-compliance tests (conducted by business entities or ITSP regarding potential roles and messages sent) should be confirmed by the DC MF.
4. **EU and Polish documentation for the ICS2 and AIS/ICS2.**
5. ICS2 documentation prepared by the European Commission is available here: <https://circabc.europa.eu/ui/group/617eb8f3-5946-4fe5-a01f-42974a83b29c/library/56f96b30-cfbf-4d8c-b1f9-ccd63de7f63b>

This documentation includes, in particular the following:

* ICS2 functional and technical specifications;
* Documentation regarding ICS2 self-compliance tests of economic operators and
* “ICS2 Go Live Procedure EO ICS2” document.

The European Commission also aims publishing the following documents in the above mentioned folder in the near future:

* “EO Business Continuity Plan” document for the ICS2 R3;
* "Express consignments in road transport” Guidelines;
* "Maritime and inland transport" Guidelines.
1. Documentation prepared by the Polish National Tax Administration is available here:

<https://puesc.gov.pl/uslugi/uslugi-sieciowe-informacje-i-specyfikacje/system-ais>, including, guidelines and other documentation are in the " „Materiały informacyjne AIS – AIS/ICS2”" section.

1. **Self-conformance and End-to-End (E2E) tests conducted by economic operators.**

Taking into account the information included in this announcement, the DC MF kindly asks economic operators registered in Poland to send information on the dates within which these economic operators intend to conduct self-conformance tests and E2E tests regarding the implementation of theICS2 R3 functionalities. If ENS data are to be sent to the STI via an ITSP, DC MF kindly requests that such information be sent, indicating the ITSP name and the dates during which the ITSP will conduct self-conformance/E2E tests. The information sent should also indicate the type(s) of transport, which ENS submissions will concern for.

Please send this information to the following e-mail address: kontakt.ICS2@mf.gov.pl

The content of this message is also available in Polish.

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