11 April 2025

Note to the operators

English courtesy translation

Subject : ICS2 and the Smart Border (ELO and SI Brexit) – Entry summary declaration filing method in ICS2 for goods crossing Brexit Smart Border

ICS2 (*Import Control System*), for lodging of Entry Summary Declarations (ENS), has been deployed since **1 April 2025** for non-European Union goods introduced to the Union Customs Territory onboard lorries, trains, and unaccompanied trailers on ferries.

Although operators connect to ICS2 through a single Member State of affiliation, the specificities of the Smart Border with the United Kingdom require adaptation to the ENS lodging procedures in ICS2, which apply to all operators, whether they are connected to France or not.

This note aims to specify the terms for completing and submitting the ENS applicable to goods crossing the Smart Border with the United Kingdom, using Roll-on/Roll-off (Ro-Ro) transport and unaccompanied trailers on ferries.

This note shall be widely released through European Union.

1) ENS filing

Combined transportation:

The Smart Border with the United Kingdom is for the flow of goods transported by lorries (passive means of transport), which are themselves loaded onto rail shuttles and ferries (active means of transport) between the United Kingdom and France.

In the ENS, the relevant operator indicates:

- the <u>mode of transport</u> at the border: either maritime or rail, using the code provided for in the legislation,
- the <u>active means of transport</u> at the border (to be filled in only if the lorry is loaded onto a ferry¹) with a generic reference: "1111111" (7 x 1) as identification number. Due to the frequent and regular rotation of the ferries, the exact identification number cannot be provided within the required time frames to ensure the crossing of the Smart Border.
- the <u>passive means of transport</u> at the border (even if the lorry is loaded onto a ferry or a rail shuttle) with the number plate of the lorry.

Unaccompanied trailers:

As for unaccompanied trailers, the rules regarding the data sets of the ENS for maritime transport apply. Like combined transportation, the operator must indicate in the ENS a generic reference "1111111" (7 x 1) as identification number of the active border transport means.

¹ If the lorry is loaded onto a rail shuttle, the identification number of the active border transport means is not required.

2) Integration of MRN² ENS into the ELO service

ELO (the Obligatory Logistics Envelopes) is a digital document holder that contains all the declarative reference numbers and information about the cargo, with the aim of securing and facilitating smart border crossing. As such, ENS MRNs filed in ICS2 must be integrated into ELO.

The ELO barcode must be presented by the lorries drivers at the ticketing stage in order to cross the border. The barcode scanned at pairing starts the processing of all declarations, including ENS, contained in ELO.

ELO will be available in the next weeks. More specific guidelines and instructions on ELO will be published soon.

Once operators have switched to ICS2, they must use ELO³.

Operators are reminded to submit the ENS in ICS2 ahead of time to ensure the MRNs can be integrated into ELO and the necessary ELO barcode can be generated for crossing the Smart Border. The ENS needs to lodged in advance of the minimum deadlines set by European Union legislation.

Moreover, the SI Brexit handles the customs presentation of goods, notifies the presentation to ICS2, and transmits directly to the lorry driver whether or not the goods need to be checked by customs (green or orange lane orientation⁴). Therefore, for goods passing through the Smart Border, operators are not required to submit formalities in ANTES (the French PNTS system dedicated to customs presentation formalities and the temporary storage of goods).

Operators should also be aware that shipments coming directly from Northern Ireland are exempt from submitting an ENS.

	Mode of of	Active means of transport at the border	Passive means of transport at the border or transport equipment	Online customs system	
				ICS2	ELO
Introduction in the context of the Smart Border with the UK	Maritime	Ferry	Unaccompanied trailer	Yes, maritime data set	Yes
	Maritime	Ferry	Lorry (Combined transportation, ro-ro)	Yes, road data set	Yes
	Rail	Rail shuttle	Lorry (Combined transportation)	Yes, road data set	Yes

Table of the specific procedures mentioned above:

"Note: Article 104 of Delegated Regulation (EU) 2015/2446 outlines the cases of exemption from submitting the ENS. Annex B of the said regulation provides detailed procedures for submitting the ENS."

Operational guidelines related to ICS2 have been published by the European Commission and can be accessed by clicking <u>here</u>.

Thank you for sharing this information with your partners who may also have goods crossing the Smart Border with the United Kingdom.

The Customs Clearance Policy Office of the French Customs administration remains at your disposal for any further information, at <u>fr-ics2@douane.finances.gouv.fr</u>.

² Master Reference Number.

³ ENS MRNs filed in ICS(1) before the switchover to ELO must not be integrated into ELO.

⁴ Orientation is based on the processing of the risk analysis in ICS2, then on the processing of customs formalities and loading information transmitted to the pairing system.