



2024/2740

28.10.2024

**COMMISSION IMPLEMENTING DECISION (EU) 2024/2740**

**of 24 October 2024**

**granting a derogation allowing Ireland to use means other than electronic data-processing techniques for the exchange and storage of information for the release into free circulation of goods in postal consignments availing of relief under Articles 25 to 27 of Council Regulation (EC) No 1186/2009 sent by a private individual in the United Kingdom to a private individual in Ireland**

*(notified under document C(2024) 7322)*

**(Only the English and Irish texts are authentic)**

**(Text with EEA relevance)**

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 <sup>(1)</sup>, 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.
- (2) Article 6(4) of Regulation (EU) No 952/2013 provides for the possibility 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 <sup>(2)</sup> 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. It also specifies the implementation and dates of deployment for the National Import System ('NIS') and component 2 of the Special Procedures that together cover the customs procedures for goods brought into the customs territory of the Union in accordance with Articles 158, 162, 163, 166, 167, 170 to 174, 201, 240, 250, 254 and 256 of Regulation (EU) No 952/2013. It also specifies the implementation and dates of deployment of the various 'steps' of Release 3 of the Import Control System 2 ('ICS2') in accordance with Article 6(1), Articles 16, 46, 47 and 127 to 132, of Regulation (EU) No 952/2013.
- (4) In accordance with Articles 143a and 144 of Commission Delegated Regulation (EU) 2015/2446 <sup>(3)</sup>, import declarations for release for free circulation of consignments of low value by postal operators are to be lodged in Member States' National Import systems.

<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

<sup>(2)</sup> Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the work programme relating to the development and deployment of 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](http://data.europa.eu/eli/dec_impl/2023/2879/oj)).

<sup>(3)</sup> 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](http://data.europa.eu/eli/reg_del/2015/2446/oj)).

- (5) Furthermore, Article 278(2), point (b), of Regulation (EU) No 952/2013 specifies the deadline until which means other than the electronic data-processing techniques may be used on a transitional basis to implement the provisions related to the customs declaration in relation to goods brought into the customs territory of the Union.
- (6) Although Ireland has deployed the necessary electronic systems on time, in compliance with the deadlines specified in the work programme, the postal operator in Ireland is not yet in a position to comply fully with the requirements of Articles 143a and 144 of Delegated Regulation (EU) 2015/2446 and Article 278(2), point (b), of Regulation (EU) No 952/2013. This is due to an exceptional circumstance caused by the United Kingdom's postal operator's inability to provide sufficient data to the Irish postal operator to allow for the creation of an electronic import declaration, for certain goods in postal consignments, benefiting from relief from customs duty and taxes under Articles 25, 26 and 27 of Council Regulation (EC) No 1186/2009 <sup>(4)</sup> and Articles 1 and 2 of Council Directive 2006/79/EC <sup>(5)</sup> ('gift relief'). This concerns such goods where they are sent by private individuals in the United Kingdom to private individuals in Ireland.
- (7) The specific historical and geographical relationship between Ireland and the United Kingdom and the high volumes of consignments benefitting from gift relief the Irish postal operator receives from private individuals in the United Kingdom on a daily basis, justifies the granting of a derogation in accordance with Regulation (EU) No 952/2013, requested by the customs authority of Ireland on 5 March 2024. Therefore, such derogation should temporarily allow Ireland to use means other than electronic data-processing techniques for the exchange and storage of information in relation to the release for free circulation of goods in postal consignments, benefiting from gift relief and sent by private individuals in the United Kingdom to private individuals in Ireland.
- (8) In applying this Decision, the customs authority of Ireland should continue to request presentation of consignments to customs where the data provided by the United Kingdom postal operator is incomplete or not of sufficient quality to submit an electronic declaration and to carry out physical controls for risk-assessment purposes on those consignments.
- (9) The duration of the derogation should be based on the deadline for the implementation of the obligations related to release 3 of ICS2, specified in the Annex to the work programme as 1 September 2025, and in accordance with Article 127 of Regulation (EU) No 952/2013 and Article 183 (1a), points (a) and (b), of Commission Implementing Regulation (EU) 2015/2447 <sup>(6)</sup>.
- (10) From that date, the obligation to lodge an entry summary declaration will supersede the requirement to create an electronic import declaration. Postal operators, including the UK postal operator, are to lodge entry summary declarations using ICS2 which should provide the Irish postal operator with sufficient data to create an electronic import declaration. Where the data received after that date is not sufficient to create an electronic import declaration, Ireland would be expected to capture the data manually from the CN22/CN23 form provided, or to return the consignments.
- (11) In accordance with the request submitted by Ireland, and in line with the emergence of the realities of the specific situation facing Ireland, upon which this Decision is based, this Decision should apply retroactively from 1 April 2024 and it should apply until 1 September 2025, at the latest,

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<sup>(4)</sup> Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23, ELI: <http://data.europa.eu/eli/reg/2009/1186/oj>).

<sup>(5)</sup> Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (OJ L 286, 17.10.2006, p. 15, ELI: <http://data.europa.eu/eli/dir/2006/79/oj>).

<sup>(6)</sup> 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](http://data.europa.eu/eli/reg_impl/2015/2447/oj)).

HAS ADOPTED THIS DECISION:

*Article 1*

By way of derogation from Article 6(1) of Regulation (EU) No 952/2013, and Articles 143a and 144 of Delegated Regulation (EU) 2015/2446, where the electronic data provided by the United Kingdom postal operator is insufficient to create an electronic import declaration, the customs authority of Ireland shall allow its national postal operator to release goods in postal consignments for free circulation without submitting an electronic import declaration in their National Import system, provided the goods benefit from relief under Articles 25 to 27 of Regulation (EC) No 1186/2009 and Articles 1 and 2 of Directive 2006/79/EC and are sent by a private individual in the United Kingdom to a private individual in Ireland.

Such goods shall continue to be presented to customs and may be subject to physical controls for risk assessment purposes.

*Article 2*

This Decision shall apply from 1 April 2024 until 1 September 2025, or until such time as Ireland is in a position to comply with the requirements of Articles 143a and 144 of Delegated Regulation (EU) 2015/2446, whichever date is sooner.

*Article 3*

This Decision is addressed to Ireland.

Done at Brussels, 24 October 2024.

*For the Commission*  
Paolo GENTILONI  
*Member of the Commission*