



2025/2552

18.12.2025

COMMISSION IMPLEMENTING DECISION (EU) 2025/2552

of 17 December 2025

granting a derogation to certain Member States pursuant to Regulation (EU) No 952/2013 of the European Parliament and of the Council to use means other than electronic data-processing techniques for the exchange and storage of information for the Proof of Union Status system

(notified under document C(2025) 8738)

(Only the Bulgarian, Croatian, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Irish, Italian, Latvian, Polish, Portuguese, Slovenian, and Swedish texts are authentic)

THE EUROPEAN COMMISSION,

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 ⁽¹⁾, and in particular Article 6(4) in conjunction with Article 8(2) thereof,

After consulting the Customs Code Committee,

Whereas:

- (1) Under Article 6(1) of Regulation (EU) No 952/2013, 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, is to be made using electronic data-processing techniques.
- (2) Commission Implementing Decision (EU) 2023/2879 ⁽²⁾ 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. Amongst others, that programme specifies the implementation and deployment of the Proof of Union Status (PoUS) system in accordance with Articles 6(1), 16, 153 and 278(3) point (c), of Regulation (EU) No 952/2013.
- (3) Implementing Decision EU) 2023/2879 sets 15 August 2025 as the date of deployment of phase 2 of the PoUS system.
- (4) Under that Implementing Decision, phase 2 of the PoUS system covers the link between that system and the Maritime National Single Window ('MNSW') to be created by each Member State and integrated in the European Maritime Single Window environment ('EMSWe'), as provided for in Regulation (EU) 2019/1239 of the European Parliament and of the Council ⁽³⁾, which, in accordance with its Article 26, applies from 15 August 2025. The full deployment of phase 2 of the PoUS system is therefore linked to the system-to-system connection between the PoUS system and the MNSWs.
- (5) In the Communication on the 2024 update of the Multi-Annual Implementation Plan for the establishment of a European Maritime Single Window environment ⁽⁴⁾ ('Communication on EMSWe'), the Commission indicated that the implementation of the Maritime National Single Windows has advanced more slowly than originally planned and also the adoption of secondary legislation has taken more time than expected. As a result, although national implementations are being gradually completed, the start of the operations of the Maritime National Single Windows will not be synchronised between Member States and should take place indicatively over a period of up to 18 months from the date of application of Regulation (EU) 2019/1239.

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

⁽²⁾ Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for 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).

⁽³⁾ Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU (OJ L 198, 25.7.2019, p. 64, ELI: <http://data.europa.eu/eli/reg/2019/1239/oj>).

⁽⁴⁾ Communication C/2024/7170 from the Commission presenting the 2024 update of the Multi-Annual Implementation Plan for the establishment of a European Maritime Single Window environment (OJ C, C/2024/6300, 22.10.2024, ELI: <http://data.europa.eu/eli/C/2024/6300/oj>).

- (6) As a result of the late implementation of the MNSWs, Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, France, Croatia, Italy, Cyprus, Latvia, the Netherlands, Poland, Portugal, Slovenia, Finland and Sweden were unable to implement the connection between their respective MNSW and the PoUS system by 15 August 2025. Those Member States, therefore, formally requested the Commission, in accordance with Article 6(4), second subparagraph, of Regulation (EU) No 952/2013, to allow them, by way of derogation to Article 6(1), first subparagraph, of that Regulation, to continue using means for the exchange and storage of information other than electronic data-processing techniques, to provide the customs status of goods, as laid down in Article 199(1), point (c), of Commission Implementing Regulation (EU) 2015/2447 ⁽⁵⁾, so that operators are allowed to continue using, in those Member States, the shipping company's manifest referred to in Article 199(2) of that Regulation.
- (7) Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, France, Croatia, Italy, Cyprus, Latvia, the Netherlands, Poland, Portugal, Slovenia, Finland and Sweden should therefore be granted, under Article 6(4) of Regulation (EU) No 952/2013 a derogation, as regards the means of providing the customs status of goods, to the obligation of using electronic data-processing techniques for all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, laid down by Article 6(1) of that Regulation.
- (8) The duration of that derogation depends on when functionalities related to the customs reporting obligations specified in Part A, point A7, of the Annex to Regulation (EU) 2019/1239 will be established. In that light and having regard to the Communication on EMSWe, the derogation should last until 1 March 2027.
- (9) Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, France, Croatia, Italy, Cyprus, Latvia, the Netherlands, Poland, Portugal, Slovenia, Finland and Sweden should submit periodical reports on their progress in establishing the link between the PoUS system and their respective MNSWs.
- (10) Given that under Implementing Decision (EU) 2023/2879 phase 2 of the PoUS system should be deployed by 15 August 2025 and Regulation (EU) 2019/1239 applies from 15 August 2025 as well, and to prevent a legal void, this Decision should also apply from that date,

HAS ADOPTED THIS DECISION:

Article 1

Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, France, Croatia, Italy, Cyprus, Latvia, the Netherlands, Poland, Portugal, Slovenia, Finland and Sweden may use the means referred to in Article 199(2) of Implementation Regulation (EU) 2015/2447 for providing the proof of customs status of goods.

Article 2

Belgium, Bulgaria, Denmark, Germany, Estonia, Ireland, France, Croatia, Italy, Cyprus, Latvia, the Netherlands, Poland, Portugal, Slovenia, Finland and Sweden shall report on the progress made in establishing the link between the PoUS system as referred to in Implementing Decision (EU) 2023/2879 and the Maritime National Single Window as provided for in Regulation (EU) 2019/1239 every four months from 15 August 2025, by the 15th day following the fourth month.

This Decision shall apply from 15 August 2025 until 1 March 2027.

⁽⁵⁾ 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).

Article 3

This Decision is addressed to the Kingdom of Belgium, the Republic of Bulgaria, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Kingdom of the Netherlands, the Republic of Poland, the Portuguese Republic, the Republic of Slovenia, the Republic of Finland and the Kingdom of Sweden.

Done at Brussels, 17 December 2025.

For the Commission

Maroš ŠEFČOVIČ

Member of the Commission
