**Dear President/Secretary-General/Executive Manager/Customs Group Leader!**

I would like to inform you that Hungary has chosen the Opt-Out development direction to implement the 6th phase of the NCTS. This means that from the introduction of phase 6 (September 1, 2025), the transit declaration cannot be used as an entry collective declaration, i.e. when goods are brought into the European Union, security and protection data cannot be entered on the transit customs declaration, as there will be no connection between NCTS and ICS2, but a separate entry collective declaration must be submitted to into ICS2.

As we have already indicated on several forums, road and rail carriers must prepare for the changes described above. The introduction of Phase 3 of ICS2 in road and rail modes of transport will take place in the deployment window from 1 April 2025 to 1 September 2025. **Thus, from April 1, 2025, the use of ICS2 is mandatory**, **however, farmers who are obliged to submit an entry collective goods declaration can apply for a deferred start of the use of ICS2**. Requests for postponement must be submitted to the customs authority of the Member State issuing the EORI number in the case of farmers established in the EU, and in the case of third-country farmers (carriers) not established in the EU.

The NAV was established to handle postponement requests and relevant procedures. Farmers established in Hungary can submit their applications to the competent tax and customs directorate according to their seat using the NAV\_V05 form. It is recommended to submit the application using the data sheet attached to my letter. In the case of third-country farmers (carriers) not established in the Union, postponement requests can be submitted on paper at border crossing points or at the official place of any directorate designated for conducting customs procedures, in person or by proxy. For third-country farmers, it is recommended to use one of the two postponement application data sheets attached to my letter, depending on whether the applicant has an EORI number or not.

I would also like to inform you that the introduction of ICS2 (and AES) requires that third-country carriers must also have an EORI number. To facilitate this, the EORI number request form attached to my letter, related to the 3rd phase of ICS2, was also created, specifically for third-country farmers. Similar to the request for postponement, this request form can also be submitted on paper at the border crossing points, or at the official place of any directorate designated for conducting customs procedures, in person or by proxy.

Please share the above with the relevant members. The NAV website is being updated with this new information.

In the hope of further successful cooperation...

Budapest, at the time according to the time stamp

Sincerely,

**András János Zólyom**

colonel financier

head of the department