



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs  
Risk Management and Security

Brussels  
TAXUD.A.3.003/TA(2024)10084592

**Subject: Air cargo information - Filing accurate and complete ENS data**

European Commission would like to remind economic operators to strictly adhere to the ICS2 filing instructions to ensure compliance to the legal requirements and avoid potential delays and penalties. To achieve this, it is essential that ENS filers provide accurate and complete data for every shipment at both master and (lowest) house levels:

- Goods items classified under different HS codes must be declared separately within the house consignment declaration.
- The use of [unacceptable goods descriptions](#) including “unknown” or “not available”, or aggregated information at house level, is not acceptable.
- Consignor as stipulated in the lowest house air waybill must be provided at house consignment level. This person must be different from the carrier, freight forwarder, consolidator, postal operator, or customs agent.
- Consignee as stipulated in the lowest house air waybill must be provided at house consignment level. This person must be different from the freight forwarder, (de)consolidator, postal operator, or customs agent.
- The response to a referral for information or for a high risk cargo and mail screening is mandatory.

E-commerce:

- The data at house consignment level must be declared at the level of each separate e-commerce shipment including the data for each goods item in each shipment. The data cannot be consolidated into one house consignment for all shipments with a generic description. For this reason, filings F28, F29 cannot be used for e-commerce shipments.
- It is crucial for carriers to exercise due diligence when handling e-commerce shipments, as the complexity of these transactions can increase the risk of misdeclaration. If a carrier suspects that a shipment is connected to e-commerce, it is essential to request the required data from the shipper to ensure compliance with customs regulations. This proactive approach - also applicable for other shipments - enables carriers to verify the accuracy and completeness of the information and avoid potential liabilities associated with misdeclaration.
- Failing to obtain accurate and complete information can result in the carrier being held responsible for any discrepancies or errors in the declaration.

