

## eCustoms Helpdesk Notification

Number:	Ref: 12/2025
Subject:	Phase 2 of Proof of Unions Status (PoUS) system Customs Goods Manifest (CGM)
Who should read:	All those involved in moving Union Goods where PoUS is required.
Related Notification:	<a href="#">29/2023</a> <a href="#">04/2024</a>
Issued by:	eCustoms Helpdesk
Queries to:	<a href="mailto:eCustoms@revenue.ie">eCustoms@revenue.ie</a>
Issue Date:	11 July 2025

### Introduction

As advised in previous notifications, the European Commission is transitioning from a paper-based system to an electronic system for processing of specific PoUS documents. This is in line with the Union Customs Code (UCC) requirement that all exchanges of customs related information should be made electronically.

This transition will be delivered in two phases:

- Phase 1 became operational on the 1 March 2024. From that date, it is a legal requirement to use the EU system for all T2L/T2LF requests.
- Phase 2 is currently planned to go live on 15 August 2025 and covers the Customs Goods Manifest (CGM) for maritime transport.

### Authorised Issuers and the CGM

If you are an authorised issuer there is no requirement for you to request or register a CGM in the PoUS system. You may continue to use existing procedures for the CGM.

Authorised issuers should continue to use the system for T2L/T2LFs.

**What you need to do now to be ready for Phase 2 CGM if you are not an Authorised Issuer?**

The portal is accessible through a trader's ROS account and will require manual input of the required data. There is no requirement on traders to develop any new software to access the portal.

To be ready to lodge a CGM on the EU trader portal on the 15 August 2025:

- You must have a Revenue Online Service (ROS) digital certificate. You will find information about obtaining a ROS certificate in [the ROS Guide](#).
- You must have an Economic Operator Registration and Identification (EORI) number and be registered for Customs and Excise (C&E) on ROS.
- You must be authenticated in the EU PoUS trader portal. This is handled by the Uniform User Management & Digital Signature (UUM&DS) system together with ROS. You can use the UUM&DS to assign responsibility for customs applications and authorisations (delegation) to your customs representative. You will find further information about how to create and manage these roles in [Access management through UUM&DS](#).

### **Further information**

Further information on [PoUS](#) is available on the Revenue website.

If you are currently using the CGM for PoUS and would like further information on the electronic system, please email [eCustoms@revenue.ie](mailto:eCustoms@revenue.ie) with 'PoUS for CGM' in the subject line.