PoUS (Proof of Union Status)
Phase 2:

Update to the EU electronic system to include
Customs Goods Manifest (CGM/F)

PoUS electronic system

- The European Commission launched an electronic PoUS system on 1 March 2024.

- This is part of the Union Customs Code (UCC) Work Programme.

- This is in line with the UCC requirement that all exchanges of information should be made electronically.

- The electronic PoUS system will be delivered in two phases:

➢ Phase 1 went live on the 1 March 2024 and covered T2L/T2LF documents.

➢ Phase 2 covers PoUS in the form of the Customs Goods Manifest (CGM) for maritime transport and will be operational on 15th August 2025.

Authorised Issuers using CGM/F for PoUS

- Authorised issuers are exempted from requesting and registering a CGM/F in the central PoUS system – (Article 128 (4) UCC Delegated Act).

- Authorised issuers should continue to use existing procedures in place with Customs outside of the PoUS system when using CGM/F to prove Union status.

- Once the European Maritime Single Window Environment (EMSWe) goes live there will be a system to system connection to the PoUS system. It will be possible for the National Single Windows (NSW) in each Member States to exchange information with the PoUS system (System to System exchange of information).

Please Note: The PoUS system should be used by Authorised Issuers for T2L/T2LFs.

PoUS electronic system

There are two elements to the PoUS system:

➤ the **Back Office portal** (Customs officers have access)

&

➤ the **Specific Trader Portal (STP)** – An EU Portal and accessible through a trader's ROS account and which requires manual input of the required data. There is a direct link to the portal on the Revenue website for convenience.

What do I need to do to gain access to the PoUS system?

- The PoUS system is a centrally developed EU system.

- It has been implemented with the Uniform User Management and Digital Signature System (UUM&DS). The UUM&DS allows economic operators and their representatives access to the EU Trader Portal.

- [Guide for access management through the UUM&DS](#)

- You (and your customs representative, if applicable) will need to have a valid EORI number and be registered for Customs and Excise on ROS to access the EU Trader Portal.

The PoUS system enables Trade to carry out the following functions:

- Submit a T2L/T2LF

- Submit a CGM/CGMF (where you are not an Authorised Issuer)

- Submit supplementary documents for an Endorsement Request

- Submit an amendment for a CGM/CGMF at an E-registered status (Note: an amendment is not permitted for T2L/T2LF).

- Create a Presentation Notification

- Submit supplementary documents for a Proof

- Receive notifications related to your application

- Respond to requests from Customs for further information

- Check the status of the application

Customs Goods Manifest for Proof of Union Status (CGM/F PoUS)

This presentation focuses on the CGM/F for PoUS and outlines how to:

- Log into the PoUS system.

- Create and submit a CGM/F at the Competent Customs Office (CCO) of Departure.

- Amend a CGM/F at a status of E-Registered.

- Create a Presentation notification at the Presentation Customs Office (PCO) of Arrival.

- Copy an existing CGM/F.

Please Note: There is no requirement for an Authorised Issuer to use the PoUS system for a CGM/F. They should continue with current procedures agreed with Customs in the MS involved.

Logging into the PoUS Specific Trader Portal (STP)

- Select Domain – Customs
- Select Country
- Select Type of Actor:
- - Economic Operator or
- - Customs Representative

- If Customs Representative is selected then further details to be input as depicted above.
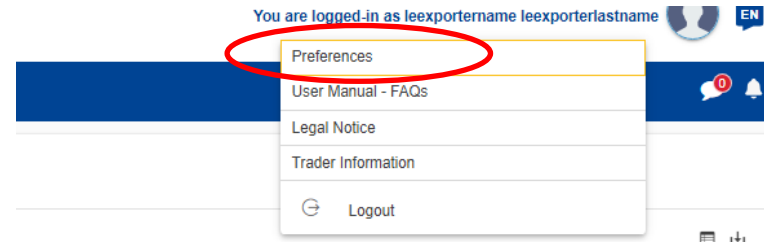
List of Customs offices for IE on STP

CCO (Competent Customs Office) i.e. Office of departure to lodge a proof request	PCO (Presentation Customs Office) i.e. Office of arrival to present the goods
IEDUB100 – Dublin Port	IEDUB100 – Dublin Port
IEDDK100 - Dundalk	IEDDK100 - Dundalk
IEDRO100 - Drogheda	IEDRO100 - Drogheda
IEGRN100 - Greenore	IEGRN100 - Greenore
IERIN100 – Ringaskiddy	IERIN100 - Ringaskiddy
IEWAT100 – Waterford Port	IEWAT100 – Waterford Port
IEROS100 - Rosslare	IEROS100 - Rosslare
IEDUB400 – Dublin Airport	IEDUB400 – Dublin Airport
IETIV100 – Tivoli, Cork	IETIV100 – Tivoli, Cork
IEORK400 – Cork Airport	IEORK400 – Cork Airport
IESNN400 – Shannon Airport	IESNN400 – Shannon Airport
IEFOV100 - Foynes Port	IEFOV100 – Foynes Port
IEFEN100 - Fenit	IEFEN100 - Fenit
IEGWY100 – Galway	IEGWY100 - Galway
IELMK100 – Limerick	IELMK100 - Limerick
IEWIC100 – Wicklow	IEWIC - Wicklow

Registering for email notifications on the STP

To register an email address to receive notifications on your CGM Select the **'Preferences'** option as displayed here.
Then tick the boxes displayed below

You are logged-in as leexportername leexporterlastname

Preferences
User Manual - FAQs
Legal Notice
Trader Information
Logout

PoUS

Layout

Incoming Communication ⓘ

Notifications
11 items found

Notification ⓘ	Dashboard ⓘ	Email ⓘ
pous-proof-endorsement-rejection		
pous-request-supplementary-docs-cco		
pous-presented-proof-not-used		
pous-proof-endorsement-confirmation		
pous-notify-supplementary-docs-cco		

Items per page: 5
Showing of 11

Email Alerts
2 items found

Validated ⓘ	E-mail Address ⓘ	Language ⓘ	E-mail Alert ⓘ	Due Date Warning E-mail ⓘ	+	✉ⓘ
✗		English ⌄			−	✉
✗		English ⌄			−	✉

Items per page: 5
Showing of 2

The email address registered will receive an alert that there has been activity on your account but will not provide details. You will need to log into the STP to see detail.

Subject line of email: **New PoUS notification in the EU Customs Trader Portal for 'EORI Number'**

''Dear Sir/Madam,

*You have received a new PoUS notification with reference 1: **MRN detail** and reference 2: **LRN detail** . Please click here to access it on the EU Customs Trader Portal website.*

Please do not reply to this email. Replies to this message are routed to an unmonitored mailbox.
For any questions or issues, you may have, please contact your National Service Desk.

Thank you,
EU Customs Trader Portal team''

Create a CGM/F (not an authorised issuer)

- Complete the '**Country of Creation**' and '**Competent Customs Office'** fields.
- Select '**CGM/F Proof Endorsement Request will contain'** by clicking on [Next] under the appropriate option.

Create a CGM/F (not an authorised issuer)

- The relevant fields are completed under the General Information tab(* indicates a mandatory field throughout the system)
- **Note Hovering over the ⓘ provides the system user with guidance on the data that should be input into the fields throughout the system.**
- **Declaration Type**: select CGM or CGMF
- Once all applicable data is inserted click 'Next'

Inserting contact details for Person Lodging the Customs Goods Manifest at the CCO of Departure

- Complete the Proof Actors screen by clicking on the ➕ and selecting the type of communication from the dropdown menu e.g. EMAIL.

- Complete the Identifier by inputting e.g. the email address

Inserting contact details for Person Lodging the Customs Goods Manifest

- You may also include details of the '**Person Presenting the Goods to Customs'** at the Office of Arrival by clicking on the ➕ and completing all the boxes highlighted in red

- Select the type of '**Communication'** from the dropdown menu and complete the Identifier details.

Create a CGM/F (not an authorised issuer)

- Input the relevant PoUS data under each of the four tabs:
  - Master Consignment Information
  - Documents (MC) Level
  - Master Consignment Goods Items (MI)
  - Container Information

- On each of these screens wherever a ⊕ appears click on the ⊕ and complete the mandatory data elements.

Uploading Supporting Documents at CGM/F Creation Stage

- When inputting the data elements required in the '**Document (MC) Level**' screen at CGM/F creation stage, it is possible to upload Transport Documents, Supporting Documents or Previous Documents by clicking on the **Upload** option.

Uploading Supporting Documents at CGM/F Creation Stage

This will bring you to the '**Attachments Repository Management**' screen where the specific document(s) can be attached to your CGM/F application.

Please note attaching supporting documents to your CGM/F is advised to assist Customs with processing and approving requests.

CGM/F complete and ready to submit

- Once all the mandatory fields have been completed the three categories will appear green at the top of the screen and the CGM/F PoUS is ready to submit.
- Once submitted to the CCO at departure the CGM/F will have a status of **E-Under Evaluation**.

What happens after CGM/F has been submitted to CCO?

- The Customs officer in the CCO at Departure accesses the Back Office PoUS portal and validates the CGM/F proof request.

- Supplementary documents may be requested to support the request. In this case a notification will appear when you are logged on to the trader portal.

- The system provides the option to receive email notifications on updates to a designated email. Slide 10 provides further detail on this.

- If valid, the Customs officer will endorse the CGM/F and the system will allocate an **MRN**. The status updates to **E-Registered**. The validity period is in general 90 days.

Amending an existing CGM/F at an E-Registered Status

My CGM/F Proofs

10 items found

pe ⇅	EO ⇅	CCO ⇅	Registration Date ⇅	Validity Due Date ⇅	EO at Arrival ⇅	PCO ⇅	Proof Status ⇅	Available Actions
∨	[70]	[8]	Start Date —End Date 📅	Start Date —End Date 📅	[70]	[8]	Choose ∨	⊗
	IE trader 2	IEDUB100	25/07/2025	23/10/2025	IE trader 2	IEDUB100	P-Used	👁 🗋 🖶
	IE trader 2	IEFOV100					E-Under Evaluation	👁 🗋
	IE trader 2	IEDRO100					E-Under Evaluation	👁 🗋
	IE trader 2	IEDRO100					E-Under Evaluation	👁 🗋
	IE trader 2	IETIV100					E-Rejected	👁 🗋
	IE trader 2	IETIV100					E-Under Evaluation	👁 🗋
	IE trader 2	IETIV100					E-Under Evaluation	👁 🗋
	IE trader 2	IEDUB100	22/07/2025	20/10/2025	IE trader 2	IEDUB100	P-Under Evaluation	Amend CGM/F Proof Request 🗋 🖶
	IE trader 2	IEDUB100	23/07/2025	21/07/2025			E-Registered	✏ 👁 🗋 🖶

- A CGM/F at a status of **E-Registered** can be amended by clicking on this icon ✏

Please note an amendment can only be made to a CGM/F at a status of E-Registered.

Copying an existing CGM/F to create a new request

DASHBOARD

SEARCH FOR SUBMISSION

DRAFT

ATTACHMENT

EAEO

POUS

Create T2L/F Proof Request

Create T2L/F Presentation Notification

My Proofs

Search Proof Status

Total No of My Proofs

Request CGM/F Proof

Present CGM/F

My CGM/F Proofs

Search CGM/F Proof Status

My CGM/F Proofs ⓘ

10 items found

pe ⇅	EO ⇅	CCO ⇅	Registration Date ⇅	Validity Due Date ⇅	EO at Arrival ⇅	PCO ⇅	Proof Status ⇅	Available Actions
∨	[70]	[8]	Start Date —End Date	Start Date —End Date	[70]	[8]	Choose ∨	✖
	IE trader 2	IEDUB100	25/07/2025	23/10/2025	IE trader 2	IEDUB100	P-Used	👁 ⧉ 🖶
	IE trader 2	IEFOV100					E-Waiting for Supplementary Documents	Copy CGM/F Proof Request
	IE trader 2	IEDRO100					E-Under Evaluation	👁 ⧉
	IE trader 2	IEDRO100					E-Under Evaluation	👁 ⧉
	IE trader 2	IETIV100					E-Rejected	👁 ⧉
	IE trader 2	IETIV100					E-Waiting for Supplementary Documents	👁 ⧉
	IE trader 2	IETIV100					E-Under Evaluation	👁 ⧉
	IE trader 2	IEDUB100	22/07/2025	20/10/2025	IE trader 2	IEDUB100	P-Under Evaluation	👁 ⧉ 🖶
	IE trader 2	IEDUB100	23/07/2025	21/07/2025			E-Registered	✎ 👁 ⧉ 🖶
	IE trader 2	IEDUB100	23/07/2025	22/10/2025			E-Under Amendment	👁 ⧉

On the STP it is possible to create a new CGM/F request by selecting the ''My CGM/F Proofs'' & clicking on this icon ⧉
A copy of an existing CGM/F will then display and the necessary edits to the data can be made.

Presenting a CGM/F at arrival at the Presentation Customs Office (PCO)

CGM/F must have be at a status of E-Registered and have an MRN before **presentation at arrival** is completed in the system

Insert the MRN of the CGM/F you wish to present

Presenting a CGM/F at arrival at the Presentation Customs Office (PCO)

Goods Item Number *	Commodity Code	Description of Goods	Gross Mass (kg)	Presented Gross Mass Quantity (Kg) *	Actions
1	40029100	Good Item 1	100.25	100.25	🗑

Items per page: 5
Showing of 1

CGM/F Presentation Notification Documents ⓘ

PN Documents for Master Consignment (MC) (up to 99 for each Document Category) ⓘ

Document Category *	Document Type *	Reference Number *	File	File Description	Actions
Supporting Document	C034 - "Kimberley" EU certificate ✕	70	Upload		🗑

Items per page: 5
Showing of 1

PN Documents for Master Consignment Goods Items (MI) (up to 99 for each Document Category) ⓘ

Goods Item Number	Document Category	Document Type	Reference Number	File	File Description	Actions
No records found.						

Items per page: 5

Submit   Save as Draft   Upload File Template   Download File as Template

Click the ➕ sign to select the good item(s) that you wish to present. It is possible to specify the '**Goods Item Number'** and the '**Presented Gross Mass Quantity'** being presented per good item.
This means the items and amounts on the CGM/F may be presented on different presentation notifications.

Goods Item Number *	Commodity Code	Description of Goods	Gross Mass (kg)	Presented Gross Mass Quantity (Kg) *	Actions
1	40029100	Good Item 1	100.25	100.25	🗑

Items per page: 5 ⌄
Showing of 1

⏮ ◀ ① ▶ ⏭

CGM/F Presentation Notification Documents ⓘ ︿

PN Documents for Master Consignment (MC) (up to 99 for each Document Category) ⓘ ⊕

Document Category *	Document Type *	Reference Number *	File	File Description	Actions
Supporting Document ⌄	C034 - "Kimberley" EU certificate ✕	70	Upload		🗑

Items per page: 5 ⌄
Showing of 1

⏮ ◀ ① ▶ ⏭

PN Documents for Master Consignment Goods Items (MI) (up to 99 for each Document Category) ⓘ ⊕

Goods Item Number	Document Category	Document Type	Reference Number	File	File Description	Actions
No records found.						

Items per page: 5 ⌄

⏮ ◀ ▶ ⏭

[Submit] [Save as Draft] [Upload File Template] [Download File as Template]

To upload supporting documents for the Presentation request, select the ⊕ sign and select the ''**Document Category**'' & ''**Document Type**'' from the dropdown options.
Select ''upload'' to attach a file to the submission.

Presenting a CGM/F at arrival at the Presentation Customs Office (PCO)

CGM/F Presentation Notification Documents ⓘ

PN Documents for Master Consignment (MC) (up to 99 for each Document Category) ⓘ

Document Category	Document Type	Reference Number	File	File Description
No records found.				

Items per page: 5 ▾

PN Documents for Master Consignment Goods Items (MI) (up to 99 for each Document Category) ⓘ

Goods Item Number	Document Category	Document Type	Reference Number	File	File Description
No records found.					

Items per page: 5 ▾

When all relevant data is inserted, and you are ready to present your proof - select submit.

→ [Submit | Save as Draft] [Upload File Template] [Download File as Template]

Once Presentation Notification is submitted the status will update to **P-Under Evaluation**

What happens after a Presentation Notification is lodged at the PCO?

- Customs officer at the Presentation Customs Office has the option to carry out a physical or documentary control before approving the Proof.

- You will receive an update once logged into the trader portal which will indicate the type of control (if any) to be carried out and any necessary action required by you.

- The status of the proof will update to **P-Waiting for supplementary documents** if supporting documents have been requested by customs.
(email prompt if registered for notifications per slide 10)

- If the control result is satisfactory or if no control is required, then the customs officer will approve the usage, and the status will update to **P-Used.**

- The **P-partially used** status indicates that the CGM/F has been partially used to verify the customs status of some of the good items detailed in the proof. (slide 24 refers)

Checking the status of your CGM/F

DASHBOARD

SEARCH FOR SUBMISSION

DRAFT

ATTACHMENT

EAEO

POUS

Create T2L/F Proof Request

Create T2L/F Presentation Notification

My Proofs

Search Proof Status

Total No of My Proofs

Request CGM/F Proof

Present CGM/F

My CGM/F Proofs

Search CGM/F Proof Status

Volume of My CGM/F Proofs

Search CGM/F Proof Status ⓘ

Search Criteria

Search for MRN ⓘ

MRN *   [18]   Show Status

List of possible statuses

Status	Explanation
E Under Amendment	The CGM/F request is in process of being amended.
E Under Evaluation	The CGM/F request has been submitted and is awaiting endorsement by the CCO.
E Waiting for Supplementary Documents	The CCO have requested supporting documents.
E-Registered	The CGM/F request has been endorsed by the CCO. An MRN has been assigned.
E-Rejected	The CCO have rejected the CGM request.
E-Expired	The proofs are valid for 90 days so for this status to display the 90 days have passed and the proof was not presented.
P-Under Evaluation	The CGM/F Proof Presentation has been submitted to the PCO.
P-Waiting for Supplementary Documents	The PCO have requested supporting documents.
P-Used	The Proof has been used to verify the customs status of goods.
P-Partially Used	The Proof has been partially used to verify the customs status of some of the good items detailed in the proof.

Key Points

- Electronic PoUS trader portal for T2L/T2LF went live on **1ˢᵗ March 2024**.

- No change to the rules relating to PoUS – only change is to the processing of certain PoUS documents through the PoUS electronic system:

  1 March 2024 mandatory to use the system for <u>all</u> T2L/T2LF

  15 August 2025 mandatory for the Customs Goods Manifest (CGM) (where you are not an Authorised Issuer)

- To access the PoUS trader portal you will need:

  o An active in date <u>ROS certificate</u>

  o An <u>EORI</u> number and be registered for C&E on ROS

  o To be authenticated in the trader portal which is handled through <u>UUM&DS</u>

- You will not receive updates regarding your account on the STP via your ROS inbox, but you can sign up to receive email alerts any time there has been activity on your account, details on slide 10.

Key points

- Further information on <u>PoUS</u> can be found on the Revenue website. Link to the EU trader portal & EU e-Learning module can be accessed from this page.

- You can email ecustoms@revenue.ie :

➢ For any queries (email subject 'PoUS portal')
➢ To request a one-to-one meeting.

Contact points:

ecustoms@revenue.ie for system queries

Or

centraltransitofficenenagh@revenue.ie

eCustoms Branch
July 2025

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs