

eCustoms Helpdesk Notification

Number:	Ref: 16/2023
Subject:	T2L Proof of Union Status Document
Who should read:	All those involved in movement of union goods where 'Proof of Union Status' document is required.
Related Notification:	
Issued by:	Central Transit Office
Queries to:	centraltransitofficenagh@revenue.ie
Issue Date:	16 June 2023

The T2L is a 'Proof of Union Status' document, the format of which is prescribed in EU legislation. The T2L is a paper document that you may be requested to present to prove Union status of goods when those goods re-enter the customs territory of the Union. Full details of the format of T2L is available at the following link - https://taxation-customs.ec.europa.eu/single-administrative-document-sad_en. Please complete Part 4 (R4&V4). The T2L does not contain a Movement Reference Number (MRN).

Revenue has become aware of the practice by some traders of trying to use the export declaration as a T2L document. These traders are advised that such use is incorrect. Such documents should not be presented for authentication at departure as Revenue is required to reject such a format as a T2L. Use of this format of a T2L may cause difficulties for the transportation of Union goods between EU Member States.

Revenue plan to deploy the new Proof of Union Status (PoUS) electronic system in 2024 which will result in the replacement of the current paper T2L and an electronic document.

Further information can be found at:

<https://www.revenue.ie/en/tax-professionals/tdm/customs/transit/general/general.pdf>