

# PoUS (Proof of Union Status) – launch of EU electronic system

*Information Session will commence shortly*

*Mute your microphones please*





# Proof of Union Status



- The Customs Status of goods refers to their status as Union or non-Union goods.
- In general, all goods within the customs territory of the Union are presumed to have the customs status of Union goods unless it is established that they are not Union goods.
- However, there are circumstances where the presumption of having the customs status of Union goods does not apply and the status of the goods must be proven, such as when goods:
  - are taken out of the Customs Territory of the Union
  - are placed under the external transit procedure



# Proof of Union Status



- The economic operator should be able to prove the customs status of the goods:
  - Where the presumption of the customs status of the goods does not apply
  - Where Union goods have been taken out of the Customs Territory of the Union.
- Union goods may move from one point to another within the customs territory of the Union and temporarily out of that territory without being subject to a customs procedure and without their status being altered if their customs status of Union goods is proven.
- An example of a scenario where the Customs Status of goods as Union goods must be proven is when Union goods are transported on a non-Regular Shipping Service, i.e. IE – UK – FR.



# Proof of Union Status



- While there are a number of ways to prove the Customs Status of goods, the primary method is the use of the T2L and T2LF.
- The T2L is utilised for goods which are in free circulation within the Customs Territory of the Union.
- The T2LF is utilised for goods transported to, from or between the non-fiscal territories of the Union, such as:
  - The Canary Islands;
  - The following French Overseas Departments: Guadeloupe, Martinique, Mayotte, French Guiana and Réunion;
  - Mount Athos;
  - The Åland Islands



# PoUS electronic system



- The European Commission is launching an electronic PoUS system.
- This is part of the Union Customs Code (UCC) Work Programme and is in line with the requirement that all exchanges of information should be made electronically.
- The new electronic PoUS system will be delivered in two phases:
  - Phase 1 will become operational on the 1 March 2024 and will cover T2L/T2LF documents.
  - Phase 2 will cover PoUS in the form of the Customs Goods Manifest (CGM) and will only apply to maritime transport. The current deployment date for phase 2 is August 2025.



# PoUS electronic system



- From 1 March 2024, you will be required to apply for a T2L/T2LF in the new EU PoUS system. Paper documents of T2L/T2LF will no longer be accepted in any Member State.
- There will be two elements to the PoUS system:
  - the **Back Office portal** (Customs officers will have access)
  - &
  - the **Specific Trader Portal (STP)** – this is an EU Portal and will be accessible through a trader’s ROS account and will require manual input of the required data. There will be a direct link to the portal on the Revenue website for convenience.



# How to gain access to the PoUS Trader Portal.



- You must have a Revenue Online Service (ROS) digital certificate. You will find information about obtaining a ROS certificate in [Guide to ROS](#) on the Revenue website.
- 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 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](#).



# Functions of the PoUS Trader Portal

- Submit a T2L/T2LF request
- Submit supplementary documents for an Endorsement Request
- Create a Presentation Notification
- Submit supplementary documents for a Proof
- Receive notifications related to your request or proof
- Respond to requests from Customs for further information
- Check the status of the request or proof



# List of Customs offices for IE on STP



The EU Commission requested a list of offices from each Member State.  
The list of offices for Ireland and their roles are as follows:

<b>CCO (Competent Customs Office) i.e. office of departure to lodge a proof request</b>	<b>PCO (Presentation Customs Office) i.e. office of arrival to present the goods</b>
<b>IEDUB100 – Dublin Port</b>	<b>IEDUB100 – Dublin Port</b>
<b>IEROS100 - Rosslare</b>	<b>IEROS100 - Rosslare</b>
<b>IEDUB400 – Dublin Airport</b>	<b>IEDUB400 – Dublin Airport</b>
<b>IETIV100 – Tivoli, Cork</b>	<b>IETIV100 – Tivoli, Cork</b>
<b>IEORK400 – Cork Airport</b>	<b>IEORK400 – Cork Airport</b>
<b>IESNN400 – Shannon Airport</b>	<b>IESNN400 – Shannon Airport</b>
<b>IEFOV100 - Foynes Port</b>	<b>IEFOV100 – Foynes Port</b>



# PoUS Specific Trader Portal (STP)

[Legal notice](#) | [Cookies](#) |



## TAXUD AUTHENTICATION PORTAL

UUM&DS

European Commission > TAXUD authentication portal

### Where are you from (wayf)

Select the application domain you want to access

Customs

Select the country where you want to be authenticated

Please select...

Select type of actor

Select a natural/legal type of actor

I give my consent to request my Identity Profile information and share it with UUM&DS and Customs EIS

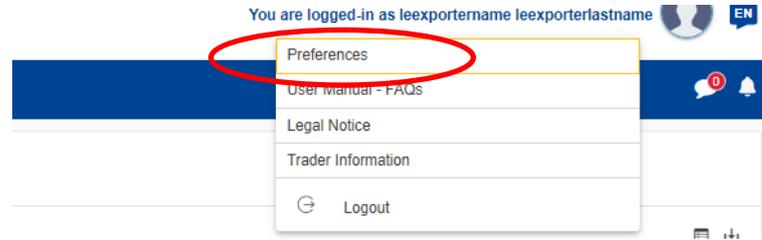
Submit



# Registering for email notifications on the STP



## Alerts on STP – preferences



PoUS

### Layout

Incoming Communication

### Notifications

11 items found

Notification	Dashboard	Email
pous-proof-endorsement-rejection	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
pous-request-supplementary-docs-cco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
pous-presented-proof-not-used	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
pous-proof-endorsement-confirmation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
pous-notify-supplementary-docs-cco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Items per page: 5  
Showing of 11

### Email Alerts

2 items found

Validated	E-mail Address	Language	E-mail Alert	Due Date Warning	
<input checked="" type="checkbox"/>	<input type="text"/>	English	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="text"/>	English	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 need to log into the STP to see detail.

## Example of email alert that issues when an update is available on the STP

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.*

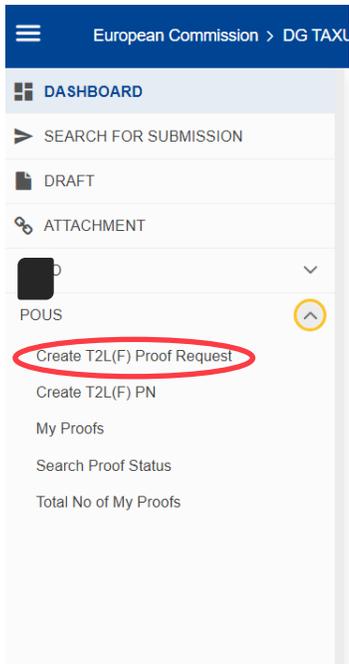
*Please do not reply to this email. Replies to this message are routed to an unmonitored mailbox. For any questions or issues, you may have, please contact your [National Service Desk](#).*

*Thank you,  
EU Customs Trader Portal team"*



# Requesting a T2L/T2LF where you are not an authorised issuer – Office of Departure

The person requiring a T2L/T2LF lodges an endorsement request to the Competent Customs Office in the PoUS system.



## Create T2L(F) Proof Request i

By submitting this form, I declare that:  
•The goods comply with the definition of Article 5(23) UCC 1.  
•The goods have not been placed under the export or the outward processing procedure pursuant Article 199(6) IA.

[Submit](#) [Save as Draft](#) [Upload File Template](#) [Download File as Template](#)

### T2L(F) Proof Request Identification i

Country where the T2L(F) Proof Request is submitted i \*

Competent Customs Office i \*   
Customs office is required

### General Information i

LRN i \*

Request Type i \*

Hover over i to see guidance on what data is required.

\* Indicates a mandatory field.

You must create your own LRN, the system will not generate this reference number.



# Requesting a T2L/T2LF where you are not an authorised issuer

Continued..

General Information ⓘ

LRN ⓘ \*

Request Type ⓘ \*    
Request type is required

Authorisation Number ⓘ

Declaration Type ⓘ \*    
Declaration type is required

Declaration Date ⓘ \* 30/01/2024

Request Validity of the Proof(in days) ⓘ \*

Justification for Extended Validity ⓘ

Total Gross Mass(kg) ⓘ

- The relevant fields are completed
- **Request Type:** select 'Endorsement request'
- **Declaration Type:** select T2L or T2LF
- Once all applicable information is inserted press 'submit'
- Where data is missing an error message will display underneath the data box in red.

**Note: on the STP it will be possible to view a submitted T2L/T2LF Request and create a new request by copying the existing one.**

Copy T2L(F) Proof Request

# What happens when you submit a T2L/T2LF in the PoUS Trader Portal? (non- authorised issuer)

- The PoUS request will have a status of **E- Under Evaluation**. The Customs officer in the Customs office you selected will review through the Back Office PoUS portal.
- Customs have the option to carry out a physical or documentary control. You will receive an update once logged into the trader portal which will indicate the type of control that Customs wish to carry out and any necessary action required by you. The status of the request will update to **E-Waiting for supplementary documents** where a documentary control is required.  
(email prompt if registered for notifications per slide 11 & 12)
- If the control result is satisfactory or if no control is required then a Customs Officer endorses the request, the status updates to **E-Registered** and an **MRN** is allocated to the PoUS proof.
- The validity period is in general 90 days.
- Other possible statuses are **E-expired and E-rejected**.

('E' indicates Endorsement stage)



# Authorised Issuer requesting a PoUS in the form of T2L or T2LF



Country where the T2L(F) Proof Request is submitted **i** \* IE - Ireland

Competent Customs Office **i** \* Select Customs Office

LRN **i** \*

Request Type **i** \* 02 - Registration Request

Authorisation Number **i** \*

Declaration Type **i** \* Select Declaration Type

- An authorised issuer does not have to submit an endorsement request. They submit a registration request and include their authorisation number.
- The authorised issuer is approved to issue the T2L or T2LF as proof.
- In this case, the authorised issuer will only need to request to register and submit the data. The initial status of the request will be **E under evaluation**.
- There is an associated time limit defined within the authorisation which provides Customs officers with an opportunity to control the request, the time limit is currently 15 minutes.
- When that time elapses, the proof will be automatically registered without any Customs officer intervention. The system will generate an MRN and the proof will then have a status of **E-Registered**.
- The validity period is in general 90 days.



# Checking the status of your T2L/T2LF



TAXATION AND CUSTOMS UNION

You are logged-in as te

European Commission > DG TAXUD > EU Customs Trader Portal > Proof Status

DASHBOARD

SEARCH FOR SUBMISSION

DRAFT

ATTACHMENT

EAEO

POUS

Create T2L(F) Proof Request

Create T2L(F) PN

My Proofs

**Search Proof Status**

Total No of My Proofs

## Search Proof Status

### Search Criteria

Search for MRN

MRN \*

24IEDUB100C00001P9

Show Status

### Search Results

Proof Status	E-Registered
Competent Customs Office	IEDUB100



# Creating a Presentation Notification in the Trader Portal at arrival at the office of destination



T2L/T2LF must have been registered (status E-Registered) and have an MRN before presentation at arrival



TAXATION AND CUSTOMS UNION

You are logged in

European Commission > DG TAXUD > EU Customs Trader Portal > T2L(F) PN

DASHBOARD

SEARCH FOR SUBMISSION

DRAFT

ATTACHMENT

EAE0

POUS

Create T2L(F) Proof Request

Create T2L(F) PN

My Proofs

Search Proof Status

Total No of My Proofs

## Create T2L(F) Presentation Notification

Submit Save as Draft Upload File Template Download File as Template

### T2L(F) Presentation Notification - Country of Creation

Country where the T2L(F) Presentation Notification is submitted \*

Select Country

Submit Save as Draft Upload File Template Download File as Template



# Creating a Presentation Notification for your T2L/T2LF in the Trader Portal



Create T2L(F) Presentation Notification ⓘ

Submit Save as Draft Upload File Template Download File as Template

T2L(F) Presentation Notification - Country of Creation ⓘ

Country where the T2L(F) Presentation Notification is submitted ⓘ \* IE - Ireland

Presentation Customs Office ⓘ \* IEDUB100 - DUBLIN PORT

General Information ⓘ

MRN ⓘ \*

Presentation Date ⓘ \* 12/02/2024

Actors ⓘ

**Person Presenting the Goods to Customs**

Identification Number ⓘ \* IE9999999998

Identification Type ⓘ \* EORI

Name ⓘ \* IE trader 1

Address ⓘ

**Representative at Arrival**

Identification Number ⓘ

Identification Type ⓘ

Representative Status ⓘ

Name ⓘ

Insert the MRN of the T2L/T2LF you wish to present



# Creating a Presentation Notification for your T2L/T2LF in the Trader Portal



EU Customs Trader Portal > T2L(F) PN

Location of Goods at Presentation ⓘ

Location of Goods ⓘ

Type of Location ⓘ \*

Qualifier of Identification ⓘ \*

Documents (GS Level) ⓘ

Documents (max. 99 for each category) ⓘ +

Document Category	Document Type	Reference Number	File	File Description	Actions
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Items per page: 5 ▾

Documents (GI Level) ⓘ

Documents (max. 99 for each category) ⓘ +

Goods Item Number	Document Category	Document Type	Reference Number	File	File Description	Actions
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Items per page: 5 ▾

[Submit](#) [Save as Draft](#) [Upload File Template](#) [Download File as Template](#)

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



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



## Possible Responses from the Presentation Customs Office

- 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 11 & 12).
- 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**.

(**'P'** indicates Presentation)

## Amendments

- Once submitted amendments will not be accepted at endorsement request or presentation notification stage.
- The option to delete a submission is also not currently available on the system.
- The EU Commission are reviewing the possibility of enhancements to this system to allow both these options.
- If an error is noted in a submission, please contact the relevant Customs office to outline that the request or presentation notification should be rejected and a new entry will be submitted.
- On the STP it is possible to create a new request by copying an existing one and making the necessary amendments.

# Key Points

- Electronic PoUS trader portal for T2L/T2LF goes live on **1<sup>st</sup> March 2024**.
- No change to the rules relating to PoUS – **Change to the processing for T2L/T2LF requests which will be only through the new PoUS Trader Portal.**
- To access the PoUS trader portal you will need:
  - An active in date [ROS certificate](#)
  - An [EORI](#) number and be registered for C&E on ROS
  - To be authenticated in the trader portal which is handled through [UUM&DS](#)
- 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 slides 11 &12.



## Key points

- Further information on PoUS can be found on the Revenue website. Link to the EU trader portal & EU e-Learning module once available can be accessed from this page.
- You can email [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie) :
  - For any queries (email subject 'PoUS portal')
  - To request a link to the test environment of the trader portal
  - To request a one-to-one meeting.

**Thank you for your attention.**

Contact points:

[ecustoms@revenue.ie](mailto:ecustoms@revenue.ie) for system queries

Or

[centraltransitofficenenagh@revenue.ie](mailto:centraltransitofficenenagh@revenue.ie)

eCustoms Branch  
February 2024