

Proof of Union Status

Register for the new digital system that manages 'Union goods'

Union goods are those produced in the customs territory of the EU, or imported goods that are in free circulation, i.e. have had all import duties and taxes paid.

Union goods are not subject to EU customs processes. All goods within the customs territory of the Union that are not under customs control are presumed to be Union goods. Goods produced or are in free circulation in Northern Ireland can also benefit from these arrangements.

If goods are transported between EU countries and Northern Ireland by a route that deviates outside the customs territory of the EU, including goods moving through Great Britain, the customs status of the Union goods must be proved when the goods return to the customs territory of the EU.

This is called 'Proof of Union Status' (PoUS).

What is changing?

From 1 March 2024, there will be a new European system to store, manage and retrieve PoUS. This will replace the T2L certificate and suppliers' declarations with a digital way of proving the customs status of Union goods.

Union status and Transit

If goods are imported into a non-Union country, they lose their Union status unless the goods are placed under a suitable customs control. Goods moving by road from Northern Ireland, through Great Britain and then on to EU countries through the transit customs procedure will need to ensure they can provide a valid PoUS endorsement reference in order to retain their Union Status.

Goods moved under a transit declaration that demonstrates their Union status will be able to enter the EU home market without further customs procedures when they reach their destination. Visit [Trading and moving goods in and out of Northern Ireland \(Moving goods under Transit\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/trading-and-moving-goods-in-and-out-of-northern-ireland-moving-goods-under-transit)

Transit is not affected by the introduction of the new PoUS system and will continue to confirm the status of goods as it does currently.

If using the Internal Transit Procedure (T2) - Union Goods will retain their Union Status even when temporarily leaving the customs territory of the union and there will be no requirement to prove their union status.

For any scenario where there has previously been a requirement to supply proof of union status when completing a transit movement (T2L/T2LF), this must now be supplied via a valid PoUS endorsement reference. For more information, please refer to the Transit Manual

and EU Regulation 952/13.

If the goods being moved are not union goods, use of the T1 external Transit procedure continues as normal.

(The next Transit Manual release will give more detail in those sections regarding how to interact with the PoUS system).

Proving Union Status without Transit.

1. Regular Shipping Services (RSS)

Vessels that make regular journeys between Northern Ireland and EU countries, without landing in non-EU countries, will be able to apply to be Regular Shipping Services. Goods carried on Regular Shipping Services do not need to provide separate PoUS.

Regular Shipping Services are not affected by the introduction of the new PoUS system and will continue to confirm the status of goods as it does currently.

Further guidance on how to apply to be a Regular Shipping Service will be available soon.

2. Supplier's declarations and T2L Certificates

The use of official statements to demonstrate the value of your goods is ending on 1 March, when customers will be expected to use the new digital system.

This also applies to those who use T2L certificates to demonstrate Union status.

How to get ready to use the new digital system

From 1 March 2024, customers will need to use the new PoUS system to upload their data to create an endorsement request. To access PoUS via the EU Portal traders will need to register for Uniform User Management (UUM).

To do this you should email admin.uum@hmrc.gov.uk and provide the following information:

- your name and email address
- confirmation you want to register
- your Northern Ireland business address
- your XI EORI number

You will then be sent a link to register onto the EU trader portal to authenticate access and allow you to access the PoUS system when it is available in March 2024.

Once registered, traders will be able to submit a PoUS endorsement request. HMRC will then consider the request and, if satisfied, endorse the PoUS, which will be available to customs authorities in EU countries.

PoUS will remain valid for 90-days following their endorsement. Retrospective applications for the endorsement of a PoUS will only be approved in exceptional circumstances.

Approvals and simplifications

Authorised Issuers (referred to as Application or Authorisation Customs Status (ACP) on EU systems) may be approved to authenticate their own PoUS declarations, which means that a customs officer will not need to endorse the request for PoUS and an MRN (Master Reference Number) will automatically be provided when the Authorised Issuer submits the required data onto the system.

In order to become an Authorised Issuer, traders must meet the following conditions:

- the applicant must have an economic operator's registration and identification (EORI) number (XI or EU),
- they are established in the EU, or NI
- the person applying has not committed any serious or repeated offences prohibited by customs or tax legislation,
- the customs authorities are able to supervise the procedure and carry out controls, without this involving 'disproportionate effort'
- the person concerned keeps records which enable the customs authorities to carry out effective controls

Or

- you have been granted the status of Authorised Economic Operator (AEO) established in Northern Ireland

Traders are not able to use their Authorised Issuer authorisation to create retrospective PoUS.

For more information on the legislative changes

Please search on the internet for:

- Customs status of goods in the Union Customs Code Regulation 952/13 – Document 32013R0952

For a free learning package

Please search on the internet for:

- Customs and & Tax EU Learning Portal, Customs status of goods.

If you have any questions, please email us at authorisedissuer@hmrc.gov.uk.

Please take action before 1 March 2024 to ensure you can upload PoUS applications on the new digital service.