

PROJECT SHEET

PROOF OF UNION STATUS: **PoUS**

1. Did you say PoUS?

PoUS (Proof of Union Status) refers to both the document used to establish the Union status of goods and the IT project designed to digitise it. This project involves creating a new centralised European IT system that will enable traders to record as well as notify the use of documents proving Union status, and customs to process them. The documents that are valid as proof of Union status are the T2L/T2LF¹ and the customs goods manifest. The PoUS project also includes interconnection with the European Maritime Single Window, which is planned to be proposed in the third quarter of 2025.

2. Who is concerned?

Economic operators transporting goods within the customs territory of the European Union.

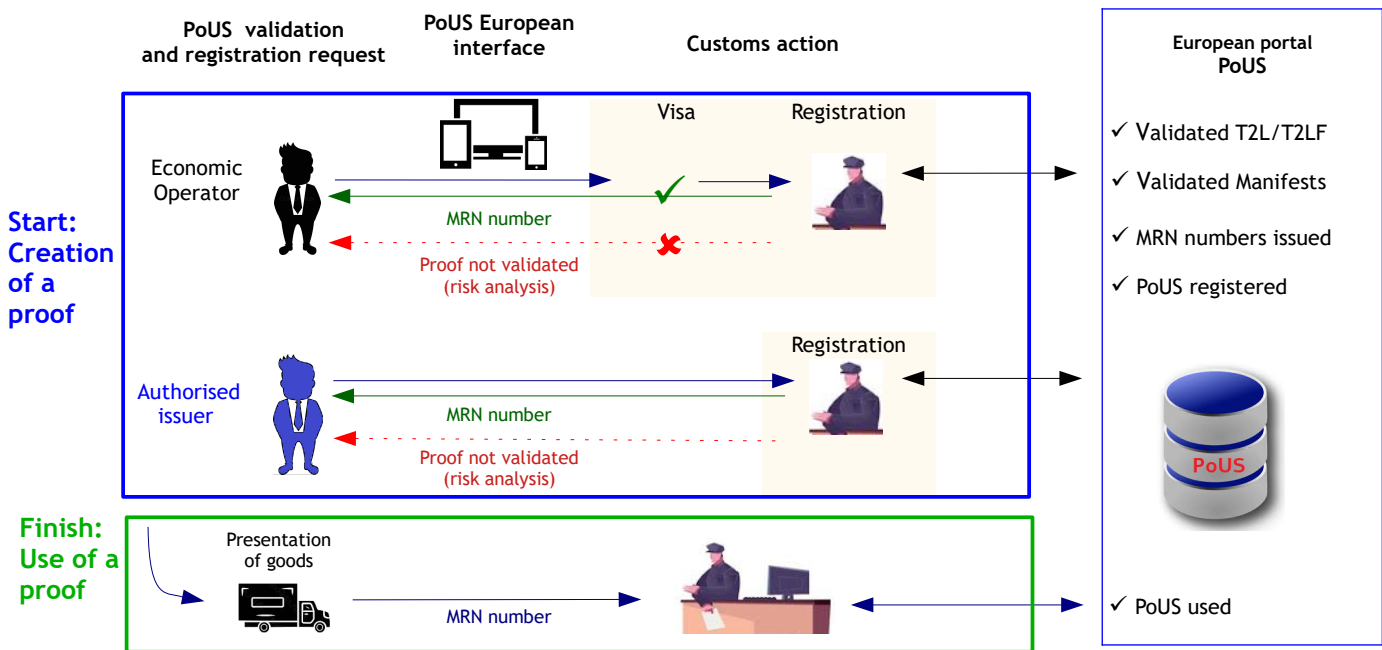
3. How will PoUS work?

Traders who want to provide proof of their goods' EU status, either through T2L/T2LF data (by March 2024) or a customs goods manifest (by 2025), must submit a validation and registration request to the competent customs authority via the European PoUS system.

Customs will issue an MRN to register the proof after verifying its validity. The proof will be valid for 90 days once registered.

Authorised issuers will be exempt from this validation requirement. If they are able to provide proof, they can issue the T2L or T2LF themselves. In such cases, they should request Customs to record the data, which will generate an MRN following a risk analysis.

¹ The T2L is a document used to prove the Union status of goods moving between two points in the EU's customs territory on a non-scheduled maritime route, for example between the ports of Le Havre and Barcelona. The T2LF is a document used to maintain the Union status of goods moving between, for example, a country belonging to the EU tax territory and a country belonging to a special tax territory: EU goods moving between mainland France and Guadeloupe.



When presenting goods to the Customs office upon entry into the EU's customs territory, economic operator must specify their intention to use the proof of status recorded in PoUS. The Customs office will then retrieve the proof information from PoUS using the MRN. If the proof is valid and pertains to the goods presented, the use of the Union proof of status will be recorded in PoUS.

Currently, dematerialised T2LFs are used for goods moving between Mainland France and overseas territories. These documents are created using document code C620 on a CO declaration. This simplification will persist after the implementation of PoUS.

4. How will PoUS benefit traders?

Economic operators will benefit from the complete dematerialisation of the process for submitting and endorsing proofs of status for their goods. The procedure for issuing and endorsing proofs of status will also be harmonised across all 27 Member States, thanks to PoUS.

Additionally, traders will be able to access their proofs of Union status, which are archived in the PoUS system.

Eventually, the PoUS customs system will be integrated with the maritime single window. Regulation EU 1239/2019 establishes a European Maritime Single Window and repeals Directive 2010/65/EU. This regulation will come into effect on 15 August 2025 at the latest. Data submitted to the single maritime window will be automatically processed by PoUS, eliminating the need for operators to transmit information related to the maritime manifest twice.

5. What is the timetable?

The PoUS system will be implemented in two phases.

Phase 1 will involve TL2/T2LF and is provisionally scheduled for deployment on 1st of March 2024
Phase 2 will involve the customs manifest for goods and interconnection with the European Single Maritime Window and is provisionally scheduled for deployment on 15 August 2025.

6. For further information

To learn more about proving the status of EU goods, visit the website of the [Directorate-General for Customs and Excise](#). Additionally, the [European Commission](#) website provides a presentation of the PoUS project. An online training module on the customs status of goods is also [available](#). DG TAXUD has produced a [practical information sheet](#) on this subject.

The [Business Consultancy Unit](#) (Pôle d'Action Economique) of your regional customs directorate is available to provide you with any additional information on this project. They will inform you about the practical implications for your business and how to prepare.