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## Authorisation instructions

Authorised issuer

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## Authorisation instructions for authorised issuer

These authorisation instructions are aimed at operators, who have been granted an authorisation for the status of authorised issuer (ACP) by Customs. The authorised issuer can personally verify the Union status of goods regardless of their value.

The authorisation to act as an authorised issuer is applied for from the Customs Decisions System.

### The conditions of the authorisation for the status of authorised issuer

Conditions for obtaining the authorisation for the status of authorised issuer (ACP):

- The applicant is established in the customs territory of the EU
- the applicant has not committed any serious or repeated infringements of customs or tax law\*
- the applicant has a transport data management system enabling customs controls \*
- the applicant or the person in charge of the applicant's customs matters has professional or practical competence related to customs matters \*
- the applicant regularly issues proof of the customs status of Union goods, or the customs authorities know that the person concerned can meet the legal obligations for the use of those proofs.

The requirements marked with an asterisk \* are fulfilled if the applicant has an AEOC authorisation.

A shipping company may be permitted to draft a shipping company's cargo manifest only after the ship has departed. In addition to the above-mentioned conditions, the applicant

- must be an international shipping company established in the EU
- uses electronic data exchange systems to transmit information between the ports of departure and destination
- operates a significant number of voyages on recognised routes between states

### Proof of Union status drafted by the authorised issuer

The authorised issuer needs to register all the required details of the T2L or T2LF document in the Proof of Union Status System (PoUS).

The shipping company's manifest may also be used as proof of the Union status of goods until the customs goods manifest is introduced for authorised issuers in the Proof of Union System (PoUS).

The shipping company's cargo manifest must contain the following data:

- full name and address of the shipping company
- name of the vessel
- full name and address of the consignor
- the place and date of loading

- the place of unloading
- reference to the bill of lading or other commercial document
- the number, type, marks and reference numbers of packages
- the normal trade description of the goods
- the gross mass of the goods in kilograms
- container ID numbers, when necessary
- the following entries on the customs status of the goods:
  - the letter 'C' (as in the T2L document) if the Union status of the goods can be demonstrated
  - the letter 'F' (as in the T2LF document) for goods whose Union status can be proved and which are sent to or from a special tax territory of the EU
  - the letter 'N' for all other goods
- signature, unless the holder of the authorisation has submitted to Customs an undertaking for exemption from the obligation to sign

The shipping company's cargo manifest must be stamped with the authorised issuer's special stamp. The stamp can also be computer-generated. Stamp template:

1	2
3	4
5	6

(Dimensions: 55 x 25 mm)

1. Coat of arms or any other signs or letters characterising the country (= FI)
2. Competent customs office (= SPAKE FI002000)
3. Declaration number
4. Date of submission of the declaration
5. Name of authorised issuer
6. Authorisation number

The shipping company's cargo manifest must be marked with 'Authorised issuer.' There is no need to sign the cargo manifest if the authorisation holder has submitted to Customs an undertaking stating that they meet the legal consequences that arise from the use of proofs bearing the special stamp. In this case, the document must have the following endorsement: 'Signature waived'.

If the Union status of goods can be proved, but the packaging cover does not have customs status as Union goods, the proof must bear the mention 'N-packaging - [code 98200].'

Union status cannot be verified regarding goods for which the export formalities have been completed or which have been placed under the outward processing procedure.

The proof regarding the customs status of Union goods is valid for 90 days from the date of registration or issue, and it must be archived for at least three (3) years.

## Obligations of an authorised issuer

The authorised issuer registers the T2L and T2LF documents in the Proof of Union Status System (PoUS).

If the holder of the authorisation uses a self-confirmed shipping company's cargo manifest, a copy of it must be sent to the email address [unioniasema.ennakkoilmoitus\(at\)tulli.fi](mailto:unioniasema.ennakkoilmoitus(at)tulli.fi). The authorisation holder's name and authorisation number should be written in the subject field of the email. The advance notification for the goods must be submitted to Customs no later than 30 minutes before the departure of the goods. Instead of an email, a notification registered in the Portnet Service is also accepted as an advance notification. The notification is submitted in section: IMO FAL notifications > exit > FAL 2 cargo notification.

The final quantity of goods in bulk (e.g. grain) is usually not known before the loading is completed. In these cases, the data provided in advance is sufficient as an advance notification for possible controls by Customs. The subject of the email should be 'Advance notification on loading goods' and the following details in the message:

- name of the authorisation holder
- authorisation number
- loading location and date of loading
- vessel to be loaded
- description of goods to be loaded

An advance notification is not required of a shipping company that has permission to draft a shipping company's cargo manifest only after the departure of the vessel.

## Follow the authorisation instructions and make changes if needed

The authorisation holder must observe any possible amendments made to these authorisation instructions.

The authorisation holder needs to inform the issuer of the authorisation of any changes that may affect the validity or the content of the authorisation. A change to the authorisation must be applied for in the Customs Decision System. When necessary, the authorisation holder may request that the authorisation be cancelled or that the validity of the authorisation be interrupted for a specified period.

Customs may provide more specific provisions on how to apply the authorisation and, on the supervision of related terms and provisions.

If the authorisation holder no longer meets the conditions for the granted authorisation, no longer observes the terms and conditions of the decision or other guidance provided by Customs, Customs might impose a penalty fee, interrupt the validity of the authorisation for a specified period or cancel it.

## Applicable legislation

Union Customs Code i.e. Regulation (EU) No 952/2013 of the European Parliament and of the Council, Articles 22-28 and 153

Commission Implementing Regulation (EU) 2015/2447, Articles 199–204

Commission Delegated Regulation (EU) 2015/2446, Articles 126a, 128 and 128 a-d

**More information:** [yritysneuvonta\(at\)tulli.fi](mailto:yritysneuvonta(at)tulli.fi)