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## Instructions on authorisation Proof of Union Status

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## Proof of Union status

### Union goods

Union goods are products produced in the customs territory of the EU or goods cleared upon import, i.e. in free circulation. Union goods can be transferred within the EU without any customs formalities. If goods are transported between EU countries in such a way that the route deviates outside the customs territory of the EU, the customs status of the Union goods must be proved when the goods return to the customs territory of the EU.

In maritime traffic, the Union status of goods transferred from one EU county to another must be proved at the port of unloading if the goods are transported with some other vessel than a regular shipping service authorised by Customs.

If the goods are transported by air with one transport document from one EU airport directly to another airport within the EU, the customs status of the goods will not have to be established separately at the destination airport.

In road traffic, the Union status must be established with a document that proves the Union status or with a T2 or T2F transit if the goods are exported, for example by road from Finland to Russia via Estonia or via Switzerland to Italy.

If an export declaration has been made for Union goods for exporting outside the customs territory of the EU, the Union status can no longer be verified.

### Proving Union status

For the time being, Union status is mainly proved with a paper document, until the joint electronic system Proof of Union Status (PoUS) for establishing Union status is introduced within the EU. The document used can be, for instance, a T2L or T2LF document filled in on page 4 of the SAD, or another document accepted in the Union customs legislation, such as an invoice or shipping company's goods manifest. The document has to be endorsed by Customs. The endorsement of the document can be requested via Customs' appointment service in such locations where Customs does not have customer service.

A customs endorsement is not required if it is a case of an invoice or transport document regarding Union goods worth no more than 15,000 euros in all, or if the operator has an authorisation for the status as authorised issuer.

### Authorisation for the status of authorised issuer

Customs can grant an authorisation for the status as authorised issuer (formerly authorised consignor). The authorised issuer can personally verify the Union status of goods. The former so called 'Authorised

consignor's authorisation' (Article 324e of the Commission Implementing Regulation) to verify the Union status with an electronic manifest without stamps, corresponds to the current authorised issuers authorisation to use the electronic goods manifest to prove Union status and which cannot be submitted until the vessel has departed. An authorised consignor's authorisation granted before 1 May 2016 is valid during a transitional period, but only until 1 May 2019 at the latest. When using these authorisations, the new Customs Code of the EU and its implementing regulations regarding the authorisation as authorised issuer, must be adhered to.

An authorised issuers authorisation can be applied for from the Customs Authorisation Centre.

### **Conditions of the authorisation for status as authorised issuer**

The conditions of the authorisation for status as authorised issuer under the transitional period, before the electronic system is introduced:

- the holder of the authorisation has not committed any serious violations against customs or tax legislation
- the competent authorities can supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned
- the applicant keeps records which enable the competent customs authorities to carry out effective controls
- the holder of the authorisation regularly issues proof of the customs status of Union goods, or the customs authorities know that they can meet the legal obligations for the use of those proofs

Furthermore, when the authorisation holder draws up the shipping company's goods manifest after departure they must:

- be an international shipping company established within the Union
- use electronic data interchange systems to transmit information between the ports of departure and destination in the customs territory of the Union
- operate a significant number of voyages between the Member States on recognised routes

### **Proof of Union status drawn up by the authorised issuer**

The T2L or T2LF-asiakirjassa document, invoice, transport document or goods manifest of the authorised issuer must include the following information:

- full name and address of the consignor
- the number, description, marks and reference numbers of packages
- the normal trade description of the goods
- the gross mass of the goods in kilograms
- container identification numbers, where applicable
- signature, unless the holder of the authorisation has given the customs authorities a written undertaking stating that they have been exempted from the requirement to sign

In addition to the above mentioned the shipping company's goods manifest must include the following data:

- full name and address of the shipping company
- name of vessel
- the place and date of loading
- the place of unloading
- reference to the bill of lading or other commercial document
- the following entries for the customs status of the goods:
  - the letter 'C' (equivalent to T2L) if the customs status of Union goods can be demonstrated
  - the letter 'F' (equivalent to T2LF) for goods consigned to or originating in a part of the customs special territory of the Union (for example the Åland Islands)
  - the letter "N" for all other goods

When using the SAD document, 'T2L' or 'T2LF' is entered in the right side of box I and in the corresponding box in possible continuation sheets; 'T2L bis' or 'T2LF bis'. If the goods are sent from or consigned to a part of the customs special territory of the Union (for example the Åland Islands, Canary Islands), the Union status of the goods must be proved with a T2LF document.

The front of the SAD document, box C 'Office of departure', has to be stamped with the authorised issuer's special stamp, which can also be produced with a computer:

1	2	
3		4
5		6

(Size: 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

'Authorised consignor' must be filled in on the front of the document or in box D 'Control by office of departure' of the SAD.

There is no need to sign the document if the authorisation holder has provided Customs with a written undertaking stating that they can meet all legal consequences that arise from the use of proof bearing the special stamp. In this case, the document must have the following endorsement: 'Signature waived'.

When proving the Union status of goods, which packaging does not have customs status as Union goods, the proof must include the statement 'N package – [code 98200]'. If the proof is submitted retrospectively, it must include the statement 'Lodged retrospectively – [code 98200]'.

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

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

### **Advance notification prior to exit submitted to Customs by the authorised issuer**

The holder of the authorisation must send a copy of the document they have endorsed demonstrating the Union status of the goods, as an advance notification by email to [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 line of the email. The advance notification for the goods must be submitted to Customs no later than two (2) hours before the departure of the goods.

An advance notification registered in the Portnet system is also accepted. 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 advance information is sufficient for possible customs controls. The subject of the email should be 'Advance notification on loading goods' and the following information in the message: name of the

holder of the authorisation, the authorisation number, place and date of loading, vessel to be loaded and goods description.

An advance notification is not required of authorised issuers who have an authorisation to draw up goods manifests after the departure of the vessel (i.e. the previous T2L authorisation for authorised consignor in accordance with Article 324e of the Commission Implementing Regulation)