



tulli.fi

Instructions on authorisation

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Proof of Union status

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Proof of Union status

Union goods

Union goods are products manufactured in the customs territory of the EU or products cleared for import and in free circulation in the EU. Union goods can be transferred within the EU customs territory 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.

When exporting goods in maritime traffic from one EU country to another, the Union status of the goods must be proved in the port of destination if the goods are transported with some other vessel than a regular shipping service approved by Customs.

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

In road traffic, the Union status of the goods must be established with a document that proves the Union status or with a T2 or T2F Union transit.

If an export declaration has been made for Union goods for export outside the customs territory of the EU, the Union status of the goods cannot be verified. Export formalities are also applied for trade across the tax border, but in that case, the goods do not leave the Union therefore, the T2LF can be endorsed for these goods.

Proof of Union status of goods

When proving the Union Status of goods, the document accepted can be a T2L or T2LF document filled in on copy 4 of a SAD document or some other document accepted in the Union customs legislation, such as an invoice or shipping company's goods manifest. The document must be verified by Customs. The verification of T2L and T2LF documents requires an appointment in such locations where Customs does not have customer service.

A verification by Customs is not required if the matter involves an invoice or transport document regarding Union goods worth no more than 15 000 euros in total, or if the operator acts as an authorised issuer.

Status of authorised issuer

Customs can grant an operator an authorisation to act as an authorised issuer. 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 Authorisation Centre.

The conditions of the authorisation for the status of authorised issuer

The applicant must fulfil the following conditions in order to qualify for the authorisation for the status of authorised issuer:

- the holder of the authorisation shall not have committed any serious or repeated infringements of 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 proofs 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 * are fulfilled if the applicant has an AEO authorisation.

Until the system for Proof of Union Status is deployed, an authorisation to draft a shipping company's goods manifest can only be granted after the ship has departed. In that case, in addition to the abovementioned requirements, the authorisation holder

- is an international shipping company established within the Union
- 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's T2L or T2LF document, invoice, transport document or goods manifest must include the following information:

- full name and address of the consignor
- 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 identification numbers, where applicable
- signature, unless the holder of the authorisation has submitted to Customs an undertaking for exemption from the obligation to sign.

In addition to the abovementioned, the shipping company's goods manifest must include the following data:

- full name and address of the shipping company
- name of the vessel
- the place and date of loading
- the place of unloading
- reference to the bill of lading or other commercial document
- the following entries on the customs status of the goods:
 - the letter 'C' (equivalent to T2L) if the Union status of the goods can be demonstrated
 - the letter 'F' (equivalent to T2LF) for goods whose Union status can be proved and which are sent to or from a special tax territory of the Union (for example Åland)
 - the letter 'N' for all other goods.

When using the SAD document, 'T2L' or 'T2LF' is written in the right side of box I and in the corresponding box on possible continuation sheets; 'T2L bis' or 'T2LF bis'. If the goods are sent to or from

a special tax territory of the Union (e.g. Åland, the Canary Islands), the Union status of the goods must be proved with a T2LF document.

The front of the document or box 'C Office of departure' of the SAD document 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	

(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

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

There is no need to sign the document if the authorisation holder has submitted to Customs an undertaking stating that they can meet all 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'.

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

The permission to draft a shipping company's goods manifest only after the ship has departed, enables the preparation of proof retrospectively. Proof provided retrospectively by other authorisation holders and operators must be verified by Customs and it must have the entry 'Issued retrospectively – [code 98201]'. If the value of the Union goods is less than 15 000 euros, their customs status does not have to be verified by Customs. 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 issue, and it must be archived for at least three (3) years.

The authorised issuer's obligations and actions in situations where changes occur

As an advance notification, the authorised issuer must send by email a copy of the document they have endorsed demonstrating the Union status of the goods 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 field 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.

A notification registered in the Portnet system 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 information 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 an authorised issuer, who has an authorisation to draw up a shipping company's goods manifest after the departure of the vessel.

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

The authorisation holder must inform the issuer of the authorisation of any changes that may affect the validity or the content of the authorisation. Changes to the authorisation must be applied for in writing from Customs' authorisation centre. 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 impose a penalty fee, interrupt the validity of the authorisation for a specified period or cancel it if the authorisation holder no longer meets the conditions for the authorisation or no longer observes the terms and conditions of the decision or other guidance issued by Customs.

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

Applicable legislation

Union Customs Code (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 128 and 128 a-d

More information: [yritysneuvonta.lupa-asiakkaat\(at\)tulli.fi](mailto:yritysneuvonta.lupa-asiakkaat(at)tulli.fi)