

This is a quick and handy summary of the most relevant course information.

### 1 Learning objectives

By the end of this 85-minute course, you will have learned about:

- the customs status of goods as Union or non-Union goods;
- the concept of Proof of Union Status (PoUS) as well as the different means;
- the possible changes of the customs status of goods;
- how an economic operator can request a PoUS and which steps an authorised issuer should follow;
- the use of a PoUS.

### 2 Customs Status of Goods

- The 'customs status' refers to the status of goods as 'Union goods' or 'non-Union goods'.
- Union goods are either:
  - goods wholly obtained in the customs territory of the Union;
  - goods brought into the customs territory of the Union and released for free circulation;
  - goods obtained or produced in the customs territory of the Union, using only goods from the above mentioned goods.
- Union goods lose their customs status of Union goods when
  - they are taken out of the customs territory of the Union;
  - they are placed under an external transit, storage or inward processing procedure;
  - they are placed under an end-use procedure and are subsequently abandoned or destroyed;
  - the declaration for release for free circulation has been invalidated after the release;
  - they are used equivalent goods.
- Union goods retain however their customs status when
  - they are carried by air from one Union airport to another Union airport under cover of a single transport document issued in a Member State;
  - they are carried by sea between Union ports by an authorised RSS;

- they are carried by rail on a common transit procedure under cover of a single transport document issue in a Member State.
- Non-Union goods are all goods other than Union goods:
- Non-Union goods become Union goods when they are released for free circulation.
- All goods within the customs territory of the Union are presumed to have the customs status of Union goods, unless it is established that they are non-Union goods:
  - goods brought into the customs territory of the Union that are under customs supervision to determine their customs status;
  - goods in temporary storage;
  - goods placed under the any of the special procedures, except for internal transit, outward processing and end-use
  - products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union.
  - goods obtained from the proj
  - products of sea-fishing and other product taken or caught by vessels flying the flag of a third country.

In these cases, the customs status of Union goods must be proved through a proof of Union status (PoUS).

### **3 Regular Shipping Service (RSS)**

Union goods keep their Union status when carried by sea between Union ports by an authorised RSS.

An RSS is a service that carries goods in vessels that travel only between Union ports and do not come from, go to or call at any point outside the customs territory of the Union or any points in a free zone of a Union port.

An economic operator should apply for an authorisation for RSS at the competent Customs Authority.

The shipping company authorised to establish an RSS has to register the vessels it intends to use and the ports it intends to call.

### **4 Proof of Union Status (PoUS)**

The economic operator should be able to prove the customs status of the goods:

- where the presumption of the customs status of goods does not apply (see above);
- when Union goods have been taken out of customs territory of the Union.

#### **4.1 T2L or T2LF data**

- Use: for goods in free circulation within the customs territory of the Union shipped and delivered within the customs territory of the Union in case the consignor and consignee are based in the customs territory of the Union.

- T2L and T2LF data must be endorsed or registered by the Customs Authority of the country where the goods are loaded.
- This PoUS is valid for 90 days from the date of registration.

#### **4.2 Customs goods manifest**

- The customs goods manifest must be endorsed by the competent Customs Authority. However an authorised issue may use it without endorsement or registration.
- This PoUS is valid for 90 days from the date of registration.

#### **4.3 Transit declaration**

- Transit declarations, such as TIR Carnet, ATA Carnet of Form 302 may be used as PoUS. Union goods will be identified in these documents by the code T2L or T2LF.
- These codes will be authenticated with a stamp by the customs office of departure and the signature of the competent official.

#### **4.4 Fishing-related PoUS**

- The fishing logbook, landing declaration and transhipment declaration can be used to prove the customs status of Union goods for :
  - products of sea-fishing caught by a Union fishing vessel in waters other than the territorial waters of a third country.
  - goods obtained from these above products on board of that vessel or a Union factory ship.

#### **4.5 Proof for motorised road vehicles**

- Motorised vehicles can prove their customs status by their registration plates and registration documents.

#### **4.6 Proof for packaging**

- In case of packaging, excluding containers, which is used for the transport of the goods, a specific proof of evidence is not required if :
  - the packaging can be identified as belonging to a person established in the customs territory of the Union;
  - the packaged goods are declared as having the customs Status of Union goods; and
  - there is no doubt about the veracity of the declaration.

#### **4.7 Proof for passenger baggage**

- Goods in passenger's baggage that are not intended for commercial use are considered as Union goods if:
  - the passenger declares that goods have Union status; and
  - there is no doubt about the veracity of the declaration.

#### **4.8 Invoice or transport document**

- Union goods having a value that does not exceed € 15.000,- can prove their customs status by means of invoice or transport document.

#### **4.9 Label for postal consignment**

- Postal consignments carrying Union goods will bear a label that proves their Union status.

## 5 Endorsement and registration of a PoUS

- The normal procedure is to request a PoUS in the form of T2L or T2LF data or customs goods manifest.
  - The person requiring a PoUS lodges an endorsement request to the competent Customs Authority in the PoUS system.
  - The Customs Authority validates the endorsement request and checks the customs status of the goods that are presented.
  - If valid, the Customs Authority will endorse the proof by issuing an MRN to the proof and setting a validity period. The validity period is in general 90 days.
  - The Customs Authority then confirms the endorsement and sends the proof information to the PoUS system.
- An authorised issue does not have to request an endorsement.
  - He may himself issue the T2L or T2LF as proof. In this case, he only need to request the customs authority to register the data who will then provide him with a MRN number. The validity period is in general 90 days.
  - He may use the customs goods manifest without endorsement or registration by the customs authority.

## 6 Use of a PoUS

- When the goods are presented at the customs office of presentation the economic operator will communicate the corresponding MRN.
- The customs office of presentation requests the proof from the PoUS system by means of the MRN.
- If the proof is valid and refers to the goods presented, the proof is accepted as PoUS and its use is registered in the PoUS system.

*Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.*