



MCP/CNS Customers

Phone

Date 13/6/2025
Our ref

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Web www.gov.uk

Proof of Union Status goods and the new Customs Goods Manifest requirements

Dear trader,

Proof of Union Status (PoUS) removes the need for further customs processes or duties when moving goods between the EU and Northern Ireland. Traders can use it when the presumption of Union status doesn't apply or when goods have been taken out of the EU or Northern Ireland.

Goods produced in Northern Ireland can benefit from being automatically classed as having Union status due to the unique market access benefits granted to Northern Ireland businesses under the Windsor Framework.

What are Union status goods?

Union Goods are those produced in the customs territory of the EU or Northern Ireland, or imported goods that are in free circulation, i.e., they've had all import duties and taxes paid.

Customs Goods Manifest (CGM) coming soon

From 15 August 2025, one method of proving Union goods are moving from an EU member state into Northern Ireland (NI) or vice versa is changing.

The CGM will be introduced into the PoUS system as a new option. This means if you currently move Union goods via the Shipping Manifest, you'll need to move over to the CGM on this date.

OFFICIAL

Information is available in large print, audio and Braille formats.
Text Relay service number – 18001



This only affects those who don't hold Authorised Issuer, also known as ACP status, or move goods via an agent/intermediary who holds Authorised Issuer/ACP status. If you already use the T2L/T2LF method using the EU PoUS system (which went live in March 2024), you can continue to use this process to prove the status of the goods.

What this means

If you or your agent don't have Authorised Issuer/ACP status, from 15 August 2025, Customs will need to endorse or reject each CGM request for PoUS goods via the PoUS system.

However, if you hold Authorised issuer/ACP status or move your goods via an agent/intermediary who holds ACP status, you can continue to enter the details of Union goods, normally indicated by 'C' status, into a shipping inventory. Customs won't need to endorse or reject your CGM.

You can apply to hold Authorised Issuer/ACP status at any time, provided you're eligible.

Apply for ACP now to be ready for the change

To apply for ACP / Authorised Issuer Status via the Uniform User Management (UUM) authentication system, email admin.uum@hmrc.gov.uk and tell us:

- that you wish to register to access the EU CDMS Portal to apply for ACP
- your business address
- your XI EORI number
- your name
- your email address

You must be established in Northern Ireland for HMRC to process your request and hold a valid XI EORI.

If you have any questions, please contact Authorisedissuer@hmrc.go.uk.

Claire Satur

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.