

SENT Reporting Obligations in Poland: Comprehensive Fact Sheet

DSLVL Association for Freight Forwarding and Logistics Germany

As of: February 2026

Introduction

The Polish Road and Rail Freight Traffic Monitoring System (SENT) obliges consignors, consignees and carriers to electronically report sensitive goods transports via the PUESC platform. From 17 March 2026, SENT will be extended to apparel and footwear. [1] This fact sheet explains all case constellations, thresholds and reporting obligations for cross-border and national transport.

1. Covered product groups and thresholds

1.1 Product groups up to 16 March 2026 (inventory)

- **Fuels:** diesel, gasoline, liquefied petroleum gas (LPG), heating oils, lubricants[2]
- **Alcoholic products:** ethanol, spirits, vodka, wine, other alcoholic beverages above 1.2% alcohol content[2]
- **Tobacco products:** cigarettes, smoking tobacco, cigars, e-liquids with nicotine[2]
- **Chemicals:** Selected chemicals (including certain acids, industrial chemicals)[2]
- **Edible oils and fats:** vegetable oils (rapeseed, sunflower, soy, palm), certain animal fats, olive oil, margarine[2]
- **Coal and coal products:** coal, briquettes, other solid fuels derived from coal[2]
- **Waste:** Certain categories of waste, in particular hazardous waste (since 22 February 2022 import and transit; since 12 January 2025 also export of group 8 waste)[3]

Threshold: The said goods are subject to SENT if their gross weight exceeds 500 kg or their volume exceeds 500 liters. Heating oils, denatured ethyl alcohol (over 500 litres) and dried tobacco are subject to notification regardless of quantity. [3]

1.2 New product groups from 17 March 2026 (clothing and footwear)

- **CN Chapter 61:** Garments and clothing accessories, knitted or crocheted[1][4]
- **CN Chapter 62:** Apparel and clothing accessories, not knitted or crocheted[1][4]
- **CN code 6309 00 00:** Used clothing and other used goods[1][4]
- **CN Chapter 64:** Footwear (except CN code 6406 – Footwear parts)[1][4]
- **Mixed consignments:** Combinations of at least two of Chapters 61, 62, 64 (except 6406)[1][4]

Thresholds from 17 March 2026:

Product group	Threshold
CN Chapter 61 (knitted clothing)	Gross weight > 10 kg
CN Chapter 62 (non-knitted clothing)	Gross weight > 10 kg
CN code 6309 00 00 (old goods)	Gross weight > 10 kg
CN Chapter 64 (footwear, except parts)	More than 20 pieces (e.g. 10 pairs)
Mixed consignments (Chapter 61/62/64)	Total gross weight > 10 kg

Table 1: Thresholds for clothing and footwear as of 17 March 2026

2. Scope of application according to traffic relations

2.1 Innerpolnische Transport (PL–PL)

Notifiable: All transports of sensitive goods within Poland, provided that the respective thresholds are exceeded.[5]

Declarant: Usually the consignor, who generates the SENT reference number and passes it on to the carrier and consignee.[5][6]

Special features: In the case of heating oil deliveries, the recipient must generate a transaction code from the SENT system before taking over the goods; without this code, the delivery will be refused.[6]

2.2 Innerhalb transport of EU (EU–PL, PL–EU)

Notifiable: Intra-Community acquisitions (other EU Member States to Poland) and intra-Community supplies (Poland to other EU Member States) of sensitive goods above the thresholds.[7][8]

Notifier:

- **Intra-Community acquisition (EU → PL): recipients** in Poland[6][8]

- **Intra-Community delivery (PL → EU):** consignor in Poland[6][8]

Important: SENT obligations are in addition to the Intrastat reporting obligations and are not just a customs issue – they also cover EU goods in the EU internal market.[7][8]

Examples:

- **Clothing from Spain to Poland:** Polish recipient reports purchase in the SENT system if the threshold value (10 kg) is exceeded.[8]
- **Shoes from Poland to Germany:** Polish shipper reports delivery in the SENT system if the threshold value (more than 20 pieces) is exceeded.[8]

2.3 Transport between Poland and third countries (PL – third country, third country – PL)

Notifiable: All imports from third countries to Poland (after customs clearance/release for free circulation) as well as exports from Poland to third countries.[6][9]

Notifier:

- **Importing from a third country to Poland:** Recipient in Poland[6][9]
- **Export from Poland to third country:** consignor in Poland[6][9]

Third countries in the SENT context: All countries outside the EU, including Switzerland, Norway, Iceland, Liechtenstein and the United Kingdom (UK).[9][10]

Important: SENT obligations are in addition to the usual third-country customs formalities (export/import declaration, security messages such as ENS/EXS); SENT does not replace a customs declaration. [9][10]

Examples:

- **Clothing from China to Poland (import):** Polish consignee reports after customs clearance in the SENT system.[9]
- **Shoes from Poland to the UK (export):** Polish shipper reports in the SENT system before transport.[9][10]
- **Fuel from Switzerland to Poland:** Polish recipient reports in the SENT system after import.[10]

2.4 Transit traffic through Poland (third country–EU–PL, EU–PL–EU, third country–PL–third country)

Reportable: All transport of sensitive goods transiting through the territory of Poland, regardless of whether the origin and destination are in EU Member States or third countries.[6][11]

Declarant: Usually the carrier who carries out the journey through Poland.[6][11]

Special features: Foreign carriers – including British carriers – who transport sensitive goods to/from/through Poland are subject to stricter registration obligations and tracking requirements.[10][11]

Examples:

- **Clothing from Germany to Lithuania through Poland:** Carrier reports transit in the SENT system.[11]
- **Alcohol from the Czech Republic to Latvia through Poland:** Carrier reports transit in the SENT system.[11]
- **Shoes from the UK to Lithuania through Poland:** Carrier reports transit in the SENT system.[10][11]

3. Technical implementation and procedures

3.1 PUESC Platform and Registration

All reports are made via the PUESC electronic platform (Portal Usług Elektronicznych Służby Celno-Skarbowej) at <https://puesc.gov.pl>. [12]

Requirements for registration:

- Only natural persons can open a PUESC account (e.g. authorized employees of the company)[12]
- **Senders and recipients:** Need advanced level[12]
- **Carriers:** Only need basic level access[12]
- **EORI number:** Required for all parties involved[8]

3.2 Notification procedure – step by step

1. **Step 1 – Register the intention to transport:** The person subject to the notification (consignor, consignee or carrier) logs in to PUESC and selects the appropriate form in the "Transport of goods subject to monitoring (SENT)" area.[13]
2. **Step 2 – Fill out the form:** Details of the shipper, recipient, goods (CN code, quantity, weight), route (start, destination, transit route if applicable), vehicle.[13]
3. **Step 3 – Receive the SENT reference number:** After submitting the form, a SENT reference number will be generated (validity: 10 days) as well as three authentication keys for the shipper, carrier and recipient.[13]
4. **Step 4 – Carrier adds registration:** Carrier adds its own information (company data, vehicle registration number, registration information, planned start and end date of the transport).[13]
5. **Step 5 – Transport confirmation:** Transport must only start after receipt of the confirmation; Driver must carry a SENT reference number or replacement document. [13]

6. **Step 6 – Continuous updating:** All parties involved in the transport must continuously update messages during transport (e.g. in the event of a route change, delay).[13]
7. **Step 7 – Geolocation:** Carrier must ensure the transmission of up-to-date geolocation data of the vehicle throughout the journey (requires technical solutions).[8][13]

3.3 Special case: SENT system not accessible

If the SENT system is not available, a substitute procedure applies: The person subject to the reporting obligation documents transport data manually and transmits it immediately after system availability has been restored. [14]

4. Exceptions and Exemptions

4.1 Postal transports

Transports of postal items by postal operators in the legal sense are expressly excluded from the SENT procedure. [15] This exception does not apply to logistics companies or courier services that act as freight forwarders or carriers and are not registered as postal operators in the legal sense. [15]

4.2 Quantity thresholds

Transports below the respective threshold values (e.g. clothing under 10 kg, shoes under 20 pieces) are not subject to notification. [1][4]

4.3 Authorised Economic Operators (AEO) and “trusted entities”

Authorised Economic Operator (AEO) is an EU-wide programme for trusted companies involved in international supply chains. It is based on the SAFE Framework of Standards of the World Customs Organization and aims to increase supply chain security and facilitate legitimate trade. Companies with AEO status must meet strict criteria regarding compliance with customs and tax regulations, reliable bookkeeping, financial solvency and, where relevant, security and safety standards. The status is granted by the customs authority of one EU Member State but is recognised throughout the EU and normally leads to fewer physical inspections and faster customs clearance.

In the SENT/e TOLL context, Poland uses the concept of “trusted entities”, which includes in particular AEO certificate holders and companies that have concluded a specific cooperation agreement with the Head of the National Revenue Administration (KAS). These trusted entities can benefit from simplified obligations in the SENT system. For certain categories of goods – including additional product groups that will become subject to SENT monitoring from 17 March 2026 – trusted entities may be partially or fully exempted from the obligation to submit SENT notifications, provided the detailed legal conditions are fulfilled.

For an AEO-certified freight forwarder or logistics company, AEO status does not mean a blanket exemption from SENT. All general SENT rules continue to apply in principle: registration on the

PUESC platform, creation of notifications before the transport starts, carrying the SENT reference number, continuous updates and geolocation. However, where the Polish legislation explicitly provides exemptions or simplifications for trusted entities, an AEO company can benefit from reduced reporting requirements and a lower administrative burden. In practice this may result in fewer SENT declarations for eligible movements, fewer interventions by the authorities and more stable transport planning.

To use these facilitations, the company's AEO status must be properly reflected in the Polish systems (PUESC/KAS) and any additional requirements laid down in Polish SENT legislation must be met. Even AEO companies remain fully subject to SENT obligations in all cases where no specific exemption is foreseen by law, for example in clearly defined import or export constellations, or for particular categories of sensitive goods. Especially in sectors with complex flows and many small consignments, such as fashion and footwear, the operational set-up may still be demanding despite AEO status.

For internationally active freight forwarders and logistics providers, it is advisable to systematically analyse:

- which SENT-relevant product groups (including clothing and footwear from March 2026) and traffic relations (domestic, intra EU, third countries, transit) are relevant,
- in which of these constellations AEO related SENT exemptions or simplifications can realistically be used, and
- how AEO status and SENT processes can be integrated into the company's IT landscape (interfaces to PUESC/e TOLL, master data, automation of checks and notifications).

On this basis, companies can decide whether applying for AEO status, or expanding their existing AEO profile, is an effective lever to reduce SENT related bureaucracy and strengthen their compliance profile towards the Polish authorities.

5. Penalties for violations

Violations of SENT obligations are severely punished in Poland:

- **Missing or late notification:** fines of up to several thousand euros[16]
- **Lack of geolocation:** additional fines[16]
- **Incorrect or incomplete information:** fines and possible transport delays[16]
- **Repeated violations:** increased fines and tightened controls[16]

Important: Both the formally reporting party and the carrier can be sanctioned if SENT obligations are not met.

6. Practical recommendations

6.1 For Shippers and Recipients

- For each shipment, check whether the goods fall under SENT and whether the thresholds are exceeded.
- Register on PUESC with extended access in time.
- Make sure your carrier has the SENT reference number before the shipment begins.
- Clarify contractually who will carry out the SENT message (sender, recipient or commissioned service provider).

6.2 For carriers

- Request the SENT reference number from the customer before the start of the transport.
- Set up technical systems to transmit geolocation data.
- Train drivers on how to use SENT documents and the backup procedure in the event of system failure.
- Continuously update SENT messages in the event of route changes or delays.

6.3 For all parties involved

- Have an EORI number ready.
- Document all SENT messages and confirmations for later verification.
- Consider the SENT requirements in transportation planning and costing.
- Inform business partners about SENT obligations at an early stage and clarify responsibilities.

7. Contact persons and further information

7.1 Official sources

- **PUESC-Portal:** <https://puesc.gov.pl>
- **SENT-FAQ (English):** <https://puesc.gov.pl/en/uslugi/sent-najczesciej-zadawane-pytania-faq>
- **Contact PUESC:** Online form via PUESC website

7.2 Industry Associations

- **CLECAT:** European umbrella organisation for freight forwarding and logistics – bundles questions from national associations to Polish authorities
- **PIFFA:** Polish International Freight Forwarders Association – Polish freight forwarding association with SENT expertise

7.3 Specialized Service Providers

Specialized service providers can be commissioned to handle PUESC registration, data collection and continuous updating on behalf of the operational processing of SENT reports.

Conclusion

The Polish SENT system records cross-border and domestic transports of sensitive goods – since 17 March 2026 also clothing and footwear. Depending on the relation, the reporting obligation lies with the shipper, consignee or carrier. All parties involved must register on PUESC, obtain SENT reference numbers before the start of the transport and transmit geolocation data during the journey. Violations are punished with considerable fines. To ensure smooth processing, it is advisable to have a clear contractual regulation of responsibilities and the early clarification of technical and operational requirements with all transport partners.

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