

Background – what is SENT and what is changing in March 2026?

The National Revenue Administration monitors road and rail transport using the [SENT \(System for Electronic Transport Supervision\)](#) and [PUESC platform](#).

In the SENT system the following is monitored:

- transport and turnover of goods beginning on the territory of Poland and ending on the territory of Poland or outside the territory of Poland,
- carriage and turnover of goods beginning and ending outside the territory of Poland,
- transport of goods beginning and ending outside the territory of Poland and ending in the territory of Poland.

If you are shipping, receiving, transporting goods (covered by the SENT system) or you are foreign carrier performing the international road transport and cabotage operations, you are obliged to report the transport to the electronic SENT register and update it. As a carrier you are also obliged to equip the means of transport with a device transmitting geolocation data.

From 17 March 2026, Poland is extending SENT to include specified clothing and footwear categories (CN 61, CN 62, selected CN 63 items, and CN 64), subject to defined thresholds.

Questions from APAT (Portugal) and answers from PIFFA (Poland)

1. **Question: Does this new SENT obligation apply to freight forwarders acting as transport operators carrying goods between Spain and Poland? Which party is legally responsible for submitting the SENT declaration in such cases (shipper, consignee, or carrier)?**

Answer: In the case of transporting goods (footwear and clothing) between Poland and Spain, the first SENT notification is submitted by:

i) For imports from Spain (or another EU country) into Poland:

a. the recipient (PL) submits the notification and provides the SENT reference number to the carrier;

b. the carrier (including carriers from another EU country or outside the EU) is required to have an account on the PUESC portal and to complete the SENT notification with the data indicated in Section II of the above document.

ii) For exports from Poland to Spain, the notification is submitted in the case of:

a. goods originating from a third country, after being released for free circulation in the EU in Poland (within the meaning of customs law), where the place of termination of transport is outside the territory of Poland in another EU Member State (customs procedure 42 00 – release for free circulation at national customs offices); or

b. goods not accompanied by an invoice, within the meaning of the Polish VAT Act, documenting the supply of goods, an intra-Community supply of goods, or the export of goods, as defined in that Act, either in paper or electronic form (in a format that allows inspection of its content). In this case: the consignor (PL) submits the notification and provides the SENT reference number to the carrier; the carrier completes the notification in accordance with Section I of the above document.

2. **Question: Does the obligation apply to international transport operations, where goods are shipped from Spain to Poland and vice versa?**

Answer: In this scenario, it appropriately corresponds to both the export from Poland to another EU Member State (Article 5 of the SENT Act) and the intra-Community acquisition of goods (Article 6 of the SENT Act).

For exports (and intra-Community supply of goods) from Poland (Article 5 of the SENT Act), notifications must be submitted in respect of:

- a. goods originating in a third country which have first been released for free circulation within the EU in Poland (within the meaning of customs law), and the place where transport terminates is located outside the territory of Poland, in another EU Member State (customs procedure 42 00 – the “release for free circulation” procedure at national customs offices) or
- b. goods which are not accompanied by an invoice, within the meaning of the Polish VAT Act, documenting (either in paper or electronic form, in a format that allows inspection of its content) a supply of goods, an intra-Community supply of goods, or an export of goods, as defined in that Act. In the case of an intra-Community acquisition of goods (Article 6 of the SENT Act), the importation into Poland will require a notification even if the goods originate from within the EU.

3. Question: What specific obligations does the SENT system impose on the parties concerned?

Answer: It depends on the scenario.

- a. **In case of exports (and intra-Community supply of goods) from Poland** (Article 5 of the SENT Act) the consignor of the goods submits the SENT notification and then provides its reference number to the carrier, who subsequently completes the SENT record (in the PUESC system) with the previously specified data.
- b. **In case of carriage from Spain to Poland** (Article 6 of the SENT Act, i.e. intra-Community supply of goods) the recipient of the goods (in Poland) submits the SENT notification and then provides the reference number of the notification to the carrier, who completes the data in SENT. The scope of the data to be completed has been discussed earlier.

The transit of goods through Poland (Article 7 of SENT Act) has already been addressed earlier; therefore, as this scenario was not included in the inquiry, please refer to the previous section of the information.

4. Question: Are there any thresholds or exemptions (e.g. weight, quantity, or type of goods) that would exclude certain shipments of clothing or footwear from SENT reporting?

Answer: There are weight and quantity thresholds. Obligation to monitor the road and rail transport of goods and the trading of heating fuels (SENT) applies to goods:

- a. from CN Chapter 61 – articles of apparel and clothing accessories, knitted or crocheted, where the gross weight of the consignment of goods covered by this chapter exceeds 10 kg;
- b. from CN Chapter 62 – articles of apparel and clothing accessories, other than knitted or crocheted, where the gross weight of the consignment of goods covered by this chapter exceeds 10 kg;
- c. from CN code 6309 00 00 – worn clothing and other worn articles, where the gross weight of the consignment of goods covered by this code exceeds 10 kg;
- d. from CN Chapter 64 – footwear, excluding CN heading 6406 (parts of footwear), where the consignment of goods covered by this chapter contains more than 20 pieces of footwear (which constitutes 10 pairs of shoes or, for example, 20 right shoes);
- e. covered by CN Chapters 61 or 62 (articles of apparel and clothing accessories, knitted or crocheted or other than knitted or crocheted) or CN Chapter 64 (footwear), excluding CN heading 6406 (parts of footwear), where the gross weight of the consignment containing goods from at least two of these chapters exceeds 10 kg.

Furthermore, certain exemptions from the SENT notification obligation have been provided. The obligation to submit notifications does not apply to transports carried out under Article 5 or Article 6 of the SENT Act, where the entity required to submit the notification is:

- a. an AEO (Authorised Economic Operator)
- b. or is a party to a cooperation agreement concluded with the Head of the National Revenue Administration, as referred to in Article 20s of the Act of 29 August 1997 – (Polish) Tax Ordinance.

5. Question: What practical steps should be taken in order to ensure full compliance with these new Polish requirements ahead of their entry into force?

Answer: The carrier should register its business on the PUESC portal. Entities other than Polish companies may also complete such registration. Handling SENT notifications by carriers requires only basic authorisations (simplified registration). Information on registration is available on the official government website: <https://puesc.gov.pl/en/uslugi/zarejestruj-firme-uzyskaj-numer-eori>.

During the entire route of transporting goods covered by the notification, the carrier is obliged to ensure the transmission of up-to-date geolocation data of the means of transport subject to the notification.