

Authorisation Catalogue on PUESC

Through extended authorisations, you receive or grant another person (e.g. a representative) access to the Tax and Customs Information System (SISC), and thereby to the information, data, and services contained therein.

The National Revenue Administration authority will verify whether you are entitled to the authorisations you are applying for. To this end, it will compare the application for registration or update of representation with the content of the submitted power of attorney.

Please remember that all extended authorisations and authorisations for systems that you select in the WPE0001 application form on PUESC must be entered directly into your power of attorney. Check the exceptions in the description of the [Associate a representative with a company service](#).

Note

To submit tax returns on PUESC in the name of a company, you do not need extended authorisations; it is sufficient if you:

1. create an account on PUESC with a basic scope of authorisations, and
2. submit a power of attorney on the UPL-1 form in the e-Tax Office or via ePUAP – [check how to do it \(the page opens in a new window\)](#).

Catalogue of extended authorisations on PUESC

Item	Extended authorisation	Description of authorisation
1.	Update of company data	This authorisation allows for the update of company data on the PUESC portal. Further information and the form to be completed can be found in the description of the Change company details on PUESC service. This authorisation also allows for the submission of applications for the assignment of an excise number for a certified consignee or a temporary certified consignee, as well as the modification of data contained in these applications. Further information and the forms to be completed can be found in the description of the Obtain an excise number for a certified consignee service. This authorisation also allows for the submission of applications for the assignment of an excise number for a certified consignor or a temporary certified consignor,

		as well as the modification of data contained in these applications. Further information and the forms to be completed can be found in the description of the Obtain an excise number for a certified consignor service.
2.	Deactivation of representation	This authorisation (formerly: Registration, update, and deactivation of representation) allows for the removal of a company representative on the PUESC portal and the removal of the association without the need to submit additional documents. Further information can be found in the description of the Change or remove associations service.
3.	Access to DSK balancing	This authorization allows you to submit explanations regarding the termination of temporary storage in the RPS system (DSK Automatic Balancing Module). This authorization also allows you to receive messages related to the processing of temporary storage declarations in the RPS system.
4.	Access to cieplo.gov.pl	The cieplo.gov.pl portal is an external portal. Only an entrepreneur or their representative who is registered on PUESC with the extended authorisation Access to cieplo.gov.pl may register on the cieplo.gov.pl portal.
5.	Access to the CBAM registry	This authorisation also allows access (logging in) via PUESC to the EU CBAM declarant portal for the purpose of submitting applications for authorised CBAM declarant status. Further information can be found in the description of the CBAM – access the CBAM declarant portal service.
6.	Access to the settlement of special procedures	This authorisation allows for the submission of a so-called bill of discharge in the RPS system (Settlement of Special Procedures). The obligation to submit such a settlement is specified in the provisions of EU customs law. Further information can be found in the descriptions of the following services: • Submit a bill of discharge

		• Submit an inventory The service descriptions also include forms to be filled in
7.	Access to the INF system	This authorisation allows access (logging in) via PUESC to the Union INF system for the purpose of submitting an electronic request for the issuance of an INF information sheet. The authorisation also allows for the monitoring of the INF sheet status. Further information can be found in the description of the service: INF STP – obtain an INF Information Sheet for Special Procedures in the INF SP System.
8.	Information on guarantees (balance, debit documents/operations, operation history) (OSOZ2)	This authorisation allows for obtaining information on guarantees registered in the Integrated Guarantee Management System (OSOZ2), i.e.: • customs debt guarantees, • transit guarantees, • excise guarantees, • gambling guarantees. The authorisation also allows you to: • enable the receipt of e-mail notifications regarding your guarantees and obtain information on expiring validity dates or approaching guarantee balance limits, • register individual guarantees in the form of vouchers used in the transit procedure. Further information can be found in the description of the Get information about guarantee service. The forms to be completed are also available within the service description.
9.	Handling of Binding Tariff Information	This authorisation allows access (logging in) via the PUESC portal to the EBTI PL2 system to electronically submit an application for a Binding Tariff Information (BTI).

		Further information can be found in the description of the Get a Binding Tariff Information (BTI) service. The forms to be completed are also available within the service description.
10.	Handling of REX applications	This authorisation allows access (logging in) via the PUESC portal to the EU REX system for the purpose of electronically submitting an application for Registered Exporter status. Further information can be found in the description of the REX – obtain registered exporter status service. The forms to be completed are also available within the service description.
11.	Handling of applications for authorisations covered by the Customs Decisions System (CDS)	This authorisation allows access (logging in) via the PUESC portal to the Union Customs Decisions System (CDS) for the purpose of submitting an electronic application for a customs authorisation that will be valid in Poland and in at least one other European Union Member State. Further information can be found in the description of the service: CDS - Obtain an authorisation valid in several EU Member States.
12.	Online payments for customs duties and taxes on imports, and non-tax payables recorded in ZEFIR2	This authorisation allows you to electronically pay taxes (excise duty, gambling tax, value added tax on intra-Community acquisition of motor fuels – VAT14), fees (fuel fee, emission fee), customs duties and taxes on imports, customs and fiscal penalties and fines, and documents with an overdue payment date – recorded in the ZEFIR2 system. In the authorisation for a company representative, the full scope of the authorisation must be indicated as: Online payments for customs duties and taxes on imports and non-tax payables recorded in ZEFIR2 regarding payables resulting from, among others, customs declarations, tickets, penalties and fines, including: • making collective payments via specification files,

		checking the status of settlements (including arrears) and overpayments. Further information can be found in the description of the Pay due via e-Payments. A simplified service, Pay for document via e-Payments, is also available on PUESC. It is used when the payment concerns an AKC-US declaration, an application for excise bands (WNSB), or an inspection/decision issued by a border inspection.
13.	Online payments for tax payables recorded in ZEFIR2	This authorisation allows you to electronically pay domestic and intra-Community excise duty, gambling tax, tax on the extraction of certain minerals, value added tax on the intra-Community acquisition of motor fuels (VAT-14), and fuel and emission fees – recorded in the ZEFIR2 system. In the authorisation for a company representative, the full scope of the authorisation must be indicated as: Online payments for tax payables recorded in ZEFIR2 regarding domestic and intra-Community excise duty, gambling tax, tax on the extraction of certain minerals, VAT-14, fuel and emission fees, including: - online payment of daily advances, - making collective payments via specification files, - checking the status of settlements (including arrears) and overpayments. Further information can be found in the description of the Pay due via e-Payments.
14.	Balancing of guarantees for authorised companies (OSOZ2)	This authorisation allows you to debit an excise guarantee in the Integrated Guarantee Management System (OSOZ2), release the amount of such guarantee, withdraw a guarantee debit, and withdraw the intention to release a guarantee. Further information can be found in the description of the Perform guarantee operations. The forms to be completed are also available within the service description.

15.	SENT – sending, supplementing ,updating or closing declarations in the road and rail freight transport monitoring system	This authorisation allows you to send, supplement, update and close declarations in the System for Electronic Transport Supervision (SENT) covering the transport of so-called "sensitive goods" and the trade in heating fuels. The authorisation also enables the registration of external location systems (ZSL) services. Further information can be found on the Carriage of goods subject to monitoring (SENT) page.
16.	SENT – closing declarations in the road and rail freight transport monitoring system	The authorisation (restricted) only allows you to close declarations in the System for Electronic Transport Supervision (SENT). The authorisation only allows to confirm a declaration, after the completion of the transport or acceptance of the goods by the obliged company. It does not allow for other operations on SENT declarations (logging, updating). Further information can be found on the Carriage of goods subject to monitoring (SENT) page.
17.	Submission of excise applications	This authorisation allows you to use the following services available on the PUESC portal: • Submit an initial requisition for excise stamps • Submit a request for release excise stamps and obtain an authorisation to receive them • Notify the head of the Tax Office about the planned movement of excise goods without excise stamps • Obtain a confirmation about the exemption from excise duty • Obtain a certificate about the exemption from excise duty • Get the excise number of the certified consignee • Get the excise number of the certified consignor Further information can be found in the descriptions of these services.

		The forms to be completed are also available within the descriptions.
18.	Submitting customs applications	This authorization allows for the submission of certain customs applications through PUESC. More information can be found in the announcement dated May 29, 2026 .
19.	Granting substitution under a power of attorney	This authorisation allows for the appointment of a further representative under the existing power of attorney. Further information can be found in the description of the Associate a representative with the company service, under the Do you need power of attorney tab.
20.	Authentication of a copy of a power of attorney	This authorisation allows you to electronically submit a scan (copy) of an original paper power of attorney, electronically authenticated on the PUESC portal. Further information can be found in the description of the Associate a representative with a company service, under the How to authenticate a copy of a power of attorney tab.
21.	Access to the list of all representatives	This authorisation allows you to view the list of company representatives and their scope of authorisations on the PUESC portal. Further information can be found in the description of the Check the registered associations service.
22.	Access to all messages sent/received on behalf of and for the benefit of the entity by all authorised persons	This authorisation allows you to view all messages (letters, declarations to operating systems) sent and received by all company representatives on the PUESC portal. Further information can be found in the description of the Manage cases and documents service.
23.	Management of ZSL/OBU services	This authorisation allows access to services dedicated to the operator of external location systems (ZSL) and On-Board Units (OBU). Further information can be found in the description of the Support for external location systems (ZSL/OBU) service.

		The forms to be completed are also available within the description.
24.	Change of access code for a guarantee (OSOZ2)	This authorisation allows you to change the obtained guarantee access code or obtain additional codes in the Integrated Guarantee Management System (OSOZ2) via PUESC. Further information can be found in the description of the Set up guarantee and register voucher service. The forms to be completed are also available within the description.

System authorisations available on PUESC

Item	System authorisation	Description of authorisation
1.	AES	This authorisation allows for the submission of an export customs declaration in the AIS/AES system. The obligation to submit such a declaration is defined by the provisions of EU customs law. Further information and the form to be completed can be found in the description of the Lodge export customs declaration service.
2.	AIS/IMPORT	This authorisation allows for the submission of an import customs declaration in the AIS/IMPORT system. The obligation to submit such a declaration is defined by the provisions of EU customs law. Further information can be found in the description of the Lodge import customs declaration service.
3.	AIS/ICS	This authorisation allows for the submission of an entry summary declaration in the AIS/ICS system. The obligation to submit such a declaration is defined by the provisions of EU customs law. Further information can be found in the description of the Lodge ENS service.
4.	NCTS2	This authorisation allows for the submission of a transit customs declaration in the NCTS2 system. The obligation to submit such a declaration is defined by the provisions of EU customs law. Further information can be found in the description of the Submit transit declaration and fulfil other obligations related to transit of goods service.
5.	DIGITAL BORDER	This authorisation allows you to obtain real-time information on the border clearance status of a vehicle belonging to a carrier performing international transport of goods and crossing a border crossing point. Further information can be found in the description of the Check the status of the border check of the vehicle service.

6.	EMCS PL2	This authorisation enables the handling of the movement of excise goods in the Excise Movement and Control System (EMCS PL2). Further information can be found in the description of the Movement of Excise Goods (EMCS PL2) service.
7.	AIS/INTRASTAT	This authorisation allows for the submission of an INTRASTAT declaration in the AIS/INTRASTAT system. The obligation to submit such a declaration is defined by the provisions on European business statistics and national regulations. Further information can be found in the description of the Submit the INTRASTAT declaration service.
8.	TAX FREE	This authorisation allows you to register a company for the handling of electronic TAX FREE documents, manage documents, and process VAT refunds. Obligations result from the Value Added Tax Act. Further information can be found in the description of the Submit a TAX FREE declaration service.
9.	PKWD-SINGLE WINDOW	In the event that a user does not have access to any system within PUESC, granting this authorisation is necessary to submit an application to an Inspection in the Single Window system. Further information can be found in the description of the Single Window and controls of border inspections service.
10.	OSOZ2 - emergency communication	An authorisation that allows for the use of the OSOZ2 System via the BCP (Business Continuity Plan) emergency communication channel. Further information can be found in the description of the Communication channels service.