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clothing and footwear



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Starting from 17 March 2026 traders in the clothing and footwear industry will have to report transport of their goods in the SENT system. This means that companies have just a few months to prepare appropriate technical and procedural infrastructure, which will require registering with PUESC, appointing representatives and implementing new operating processes.

Expansion of SENT to include clothing industry

As of 17 March 2026 traders from the clothing and footwear sector will face a new administrative challenge – the requirement to report shipments of their goods in the SENT system. The decision to expand monitoring to these industries is a result of the growing scale of illegal trade in clothing and footwear in Poland, which has been a significant segment of the gray market for many years. The expansion of SENT is meant to regulate the market, increase the transparency of the supply chain and get rid of unfair competition from entities operating outside the fiscal system. The Ministry of Finance is consistently implementing a strategy of gradually covering with the monitoring system more industries with a high risk of abuses, and the textile industry was a natural candidate to be covered after earlier successes in other areas of the economy.



Goods to be covered and reporting thresholds

The new regulations precisely specify which goods and in what quantities are subject to mandatory reporting in the SENT system. Three main categories have been included in the system: articles of apparel and clothing accessories, knitted or crocheted (CN Chapter 61), articles of apparel and clothing accessories, not knitted or crocheted (CN Chapter 62), and footwear, excluding footwear parts (CN Chapter 64). Of key importance are the thresholds that have been set – for clothing the reporting obligation arises when the gross weight of the shipment exceeds 10 kilograms, whereas for footwear the threshold is 20 pieces, i.e. 10 pairs. In addition, the regulations apply to worn clothing and worn textile articles classified under CN code 6309 00 00, also with a threshold of 10 kg. Special attention should be given to so-called mixed shipments – if a shipment contains goods from at least two of the above-mentioned CN chapters and the total weight exceeds 10 kg, then it also needs to be reported. This classification requires traders to have a thorough knowledge of the CN codes of their products and to accurately weigh and document each shipment.

Legal consequences of failure to comply

Ignoring the requirements associated with SENT may lead to serious financial and legal consequences. The main penalty is a fine that may be imposed by the tax authorities for failure to report or incorrect reporting – the fine may amount to as much as several tens of thousands for a single violation. In addition, failure to report transport may be deemed to constitute participation in illegal trade in goods, leading to detailed tax inspections, seizure of goods, and in extreme cases even criminal tax liability. Traders must also consider the risk of transport being suspended by the inspection services, which would generate additional operating costs and delivery delays. Regular violations may also affect the taxable person's credibility and lead to the loss of eligibility for simplified procedures in other areas of business operations.

Appointing a representative and managing permissions

After successfully registering with PUESC, the next necessary step is to properly configure permissions and appoint a representative who will be responsible for submitting SENT reports on behalf of the company. The system makes it possible to grant powers of attorney to employees or third parties (e.g., accounting offices, logistics companies) who will handle the technical aspects of the transport reporting process. The process of adding a representative requires submitting an appropriate application in the PUESC system, which must be approved by the tax authority – this may take up to 30 working days. The company should decide if the reports will be submitted by the logistics department, the accounting department, or a dedicated compliance specialist, as this will determine the scope of the granted permissions. Companies with multiple locations may need several representatives with different levels of permissions. It is also of key importance to ensure continuity of operations – to appoint deputies in case the primary representative is absent so that there are no interruptions in the filing of mandatory reports.

Registration with PUESC as foundation of operating within the system

The main preparatory step to begin reporting shipments in the SENT system is to create or update the trader's profile on the Electronic Tax and Customs Services Platform (PUESC). The platform is the central point of electronic communication with the tax authorities, without which it is not possible to file any SENT reports. The registration process requires a qualified electronic signature or trusted ePUAP profile, and the completion of a detailed form with the company's data. It is particularly important to correctly state the type of business activity and list all the locations from which the monitored goods will be shipped or to which they will be delivered. Companies already registered with PUESC may have to update their data – add new PKD codes corresponding to the clothing or footwear industry, if not previously reported. It should be noted that because it may take from a few days to two weeks for the application to be verified by the tax authorities, the process should be started well in advance.

Practical aspects of day-to-day operations

Operating within the SENT system is not a one-off activity, but rather an operating process built into the company's daily logistics activities. Each transport of goods covered by the system requires a so-called "opening" of a report before shipment – this consists of sending to the system detailed information about the sender, recipient, route, carrier, and characteristics of the transported goods. The system then generates a unique reference number, which must accompany the shipment during transport and be available to be shown to inspection services. Once the goods are delivered, the report needs to be "closed" in the system, confirming the completion of the shipment. Reporting errors can be corrected, but this requires additional procedures and may attract the attention of the inspection services. Companies must also be prepared for roadside checks to verify that the goods actually transported are consistent with the SENT report. This means the need to provide drivers with access to the reference number and transport documentation in electronic or paper form.





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Integration of SENT with company software

Effectively managing SENT obligations in the long term requires integrating the system with the company's existing business software. Companies that use ERP, WMS, or TMS class systems should consider implementing dedicated modules or plugins that enable the automatic generation of SENT reports based on shipment orders and warehouse documents. Such automation minimizes the risk of errors resulting from manual data transcription and significantly speeds up the process of handling each shipment. For smaller companies, an alternative may be to implement simplified procedures using spreadsheets or dedicated web applications offered by providers of solutions for the logistics sector. It is also key to train the personnel that handle shipments – logistics department employees must understand not only the technical aspects of filing reports, but also the legal consequences of errors and omissions. Regular internal audits of SENT-related processes will help identify weaknesses before they result in violations.

Professional support with adapting to new requirements

Implementing the obligations related to the SENT system is a multi-stage process that can be a significant burden for companies, especially those with no previous experience with regulations of this type. The professional support of experts specializing in tax and customs compliance makes it possible to not only avoid costly mistakes, but also to optimally organize internal processes from the start. Professionals can conduct a comprehensive configuration of the PUESC system, ensure the correct appointment of representatives, as well as design operating procedures tailored to the specific nature of the company's business. An investment in professional advisory services will translate into an operating peace of mind, avoidance of penalties, and reputation of a dependable partner in the eyes of clients and regulatory authorities alike. A comprehensive analysis performed by experts can also identify opportunities to optimize logistics processes in the context of the new requirements.



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