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The SENT System – Control of Goods Transport in Poland

The SENT system (System for Electronic Transport Supervision) is one of the key instruments used by the Polish state to control the transport of so-called sensitive goods. Since its introduction, it has significantly affected the practices of transport, trading, and waste-management companies and has now become a permanent element of the regulatory landscape.

I. WHICH GOODS?

The system covers so-called sensitive goods. These include fuels and heating fuels, lubricating oils, denatured alcohols, tobacco drying, and certain chemical products. Selected types of waste, including fuel and oil waste, are also subject to SENT. From March 2026, the scope of application will additionally be extended to clothing and footwear.

II. WHEN DOES THE REPORTING OBLIGATION APPLY?

SENT applies to transports with a connection to Poland. The reporting obligation exists both for transports that begin or end in Poland and for transports that take place entirely outside Poland, provided they pass through Polish territory. The system therefore also covers pure transit traffic.

III. OBLIGATIONS

The obligations under the SENT system are clearly allocated: the sender reports the transport, the freight forwarder supplements the data and ensures geolocation, while the recipient confirms receipt of the goods. For road transport, a GPS tracking device or

the SENT GEO app is additionally mandatory.

IV. SANCTIONS AND RISKS

Errors in applying the SENT system can have serious consequences. These include high administrative fines, the immobilization of vehicles, and joint and several liability of all parties involved in the transport. There is also a risk of disputes with the tax authorities.

V. CHALLENGES

Companies report difficulties primarily with the correct classification of goods, frequent legislative changes, and risks arising from errors made by contractual partners. Since SENT also applies to transit goods, the system affects numerous international companies.

VI. CONCLUSION

For the TSL and waste-management sectors, the correct classification of goods is crucial. It determines whether SENT notification is required or whether unnecessary risks can be avoided. In view of the dynamic



legal situation, continuous review of processes is recommended, as well as legal support where appropriate.

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