



Correction and cancellation after the release of goods for export

Contents

1. **General**
2. **Requests for correction and cancellation**
 - 2.1 Written requests for correction and cancellation
 - 2.2 Electronic services
 - 2.2.1. Service channels
 - 2.2.2. Web services
 - 2.2.3. Message exchange
3. **Information that is not corrected**
4. **Electronic request for correction**
 - 4.1 Data content
 - 4.2 Situations where an electronic request for correction is rejected
5. **Cancellation**
 - 5.1 Conditions for cancellation
6. **Electronic request for cancellation**
 - 6.1 Data content
 - 6.2 Situations where an electronic request for cancellation is rejected

1. General

The exporter and any representative used by the exporter have to see to that the export declaration is correct as it is submitted, so that the processing of a possible correction does not delay the goods transport. The declarant also has to make sure that no more than one export declaration is submitted for the goods in question.

If the declarant notices an error that needs to be rectified before the release of goods for export (e.g. Customs sends an error message or the exporter notices an error in the export declaration submitted in advance), the declarant can amend the data in accordance with the customer instruction No. 1/2008 for export.

If, after Customs has released the goods included in the export declaration to the export declaration, the customer notices incorrect data in the submitted export declaration, the declaration cannot be amended. Instead, a correction has to be made. A request for correction has to be submitted immediately after the error has been detected. The goods cannot exit the customs territory of the EU until the decision on correction has been taken and Customs has sent the decision (pdf) as well as the new accompanying document, EAD or ESS, to the customer or these documents have been printed for the customer at Customs.

A request for correction can also be submitted after the goods have exited the customs territory of the EU, but under certain restrictions, mostly on re-export notifications. A request for correction has to be submitted, at the latest, within one year from the date when Customs accepted the export declaration that needs to be corrected as received.

Finnish Customs only corrects Finnish export declarations, that is, export declarations for goods placed under the export procedure in Finland.

This instruction is not applied to correction and cancellation of EAGF exports (export of export refund goods, exports due to export obligation and export of intervention goods) for which there are specific customer instructions.

2. Requests for correction and cancellation

Requests for corrections and cancellations can be submitted to Customs in writing or electronically. A request can be submitted either by the exporter in whose name the declaration has been made or by the agent acting as the exporter's representative who has made the declaration. If the export declaration that needs to be corrected has been submitted by an agent acting as an indirect representative, only this agent can request for a correction. If the request for correction is submitted by an exporter who has not submitted the original export declaration, the request for correction can only concern such declared goods that have already exited the territory of the EU.

What also has to be provided in the request for correction is the location of the goods, that is, the place in Finland where the goods can be controlled when the request for correction is submitted. If the goods are not in Finland, the location information provided in the original declaration is provided in the request.

2.1 Written requests for correction and cancellation

A written request for correction or cancellation has to be in standard format. The standard format form for requesting cancellation or correction of an export declaration is available on the Finnish Customs website at [Vientitullauksen lomakkeet](#) in Finnish (Hakemus, vienti-ilmoituksen mitätöiminen/oikaisu, Tullilomake 701s). The form can be submitted to Customs by e-mail, fax or mail. The request has to contain the MRN or the transaction identifier of the export transaction to be corrected or cancelled as well as the reasons for correction or cancellation.

In a request for correction, the customer shall describe how the export declaration is to be corrected and give the status of the export declaration (waiting for release/has been released). The required documents and reports shall be attached to the request. The request shall be submitted by e-mail, fax or mail to the address given in the form.

Please note that the one-hour processing time is not applied to the processing of the correction. If the export goods have already exited the Community, the correction is not considered urgent, and Customs will process the correction as non-urgent.

A request for cancellation is not accepted if it is found that the export goods have already exited the territory of the EU.

2.2 Electronic services

2.2.1 Service channels

The electronic request for correction or cancellation can be submitted either in message format or via the online service. The manner in which the original export declaration was submitted does not limit which of the electronic service channels is chosen for submitting the request for correction or cancellation. In other words, correction or cancellation of an export declaration submitted using message exchange can be requested using the web services and vice versa.

2.2.2 Web services

An electronic request for correction or cancellation can be submitted using the Web Export service on the Finnish Customs website. The declarant has to be a so-called identified user in order to use search criteria to retrieve the declaration that needs to be corrected or cancelled.

The web services will be introduced in stages. In the first stage, to be introduced by the end of May 2012, requests for correction can be made via Web Export only of declarations originally submitted via Web Export. In the autumn of 2012, it will be possible to make requests for correction or cancellation of declarations originally submitted using message exchange. To do that, the user has to select the search "Export declarations submitted via other channels".

After retrieving the declaration, the declarant chooses whether to make a request for correction or cancellation. Examples of completed requests for correction and cancellation will be published in the user manual for Web Export in order to help the web declarant to enter the required information in the declaration.

2.2.3 Message exchange

To be able to submit a request for correction or cancellation using message exchange, the sender of the request

- must have the EDI sender status for exports
- must use messages according to version 2.1 or newer of the message implementing guidelines
- must have tested the correction and cancellation messages with Customs

The message implementing guidelines for export declaration are available on the [Finnish Customs website](#).

In message exchange, the customer's correction request message is the same as an export declaration message where the code for correction, 7, is given in the field "message function".

When a correct request for correction arrives to the system of Customs, the system sends a message of receipt as reply, and after that either a correction message or a message of rejection of the request for correction, as well as a decision in PDF format (either a decision on correction or a decision on rejection). If, in the checks on receipt, the request for correction is found to have the wrong form, the message declarant will only receive a rejection message, no decision on rejection (see 4.2 for more information).

In message exchange, the customer's cancellation request message is a separate message described in the "ELEX Data model" (version 2.1 or newer) on the Finnish Customs website:

[ELEX – Message Implementing Guidelines](#)

When a correct request for cancellation is received by the system of Customs, the system sends a message of receipt as reply, and after that either a cancellation message or a message of rejection of the request for cancellation, as well as a decision in PDF format (either a decision on cancellation or a decision on rejection of the request for cancellation). If, in the checks on receipt, the request for cancellation is found to have the wrong form, the message declarant will only receive a message of rejection of the request for cancellation (see 6.2).

3 Information that is not corrected

- The export customer's address information is not corrected

Customs does not correct the exporter's address information afterwards. Customs' export system ELEX retrieves the information on the customer primarily from the customer register of Customs, using the Business ID and its extension. In their export declarations, the export customers of Customs have to use the extensions they have been issued.

If Customs does not find the customer's name and address information in the customer register of Customs, it will be retrieved from the European Commission's EORI register. If a registered export customer's extension (e.g. T0001, T0002) has not been provided in the information on the exporter, it is the information of the principal place of business, retrieved from the EORI system, which is shown as the exporter's address information in printouts/decisions.

By registering as an export customer of Customs and by providing, in the export declaration after the Business ID; the export code extension (e.g. T0001) issued at registration, an export customer can make sure that the desired name and address information is shown in the export decisions and the accompanying document. Tullille kelpaa myös EORI- järjestelmän palauttamatt tiedot.

- As a rule, the customs procedure is not corrected

As a rule, the procedure codes for export are not corrected afterwards. For example, it is not allowed to correct the code for permanent export (beginning with 10) to codes for temporary export (beginning with 22 or 23) or to special procedures codes for outward or inward processing (beginning with 21 or 31). However, when calculations concerning tariff preferences are processed by Customs, a customer's request for correction can be considered case by case, provided that the customer, at the time of export, has had an authorisation for outward or inward processing. Otherwise the request for correction of the procedure code is rejected.

Re-exportation from a customs or free warehouse (3171, 3178) can only be corrected to re-exportation (procedure code beginning with 31). If a code for re-exportation, beginning with 31, has not been used in the original export declaration, it cannot be corrected to a code beginning with 31, if the exit of the goods has already been confirmed.

In exceptional cases, Customs can, by right of office and on its own initiative, accept the correction of a procedure code in the export declaration. A penalty fee for providing an incorrect procedure code is then imposed in connection with the correction.

It is possible to correct a procedure code in cases of temporary export where the goods are not returned to the Community, but are e.g. sold after the export has taken place. As such a request for correction (change of procedure) is submitted, documents that clearly and unequivocally show that this is the case have to be presented as proof.

- Information on customs procedures with economic impact are not corrected in export declarations with exit confirmation

Information on customs procedures with economic impact refers to certain information concerning special procedures provided either in connection with re-exportation or when submitting an export declaration that initiates outward processing (procedure code beginning with 21 or 31). Information that is not corrected in export declarations with exit confirmation:

- EU procedure
 - national procedure
 - code and number of authorisation document
 - additional statements concerning customs procedures with economic impact
- All information in export declarations for excise goods are not corrected

If the original export declaration contains excise goods and the previous document for the goods item are accompanying administrative documents (AAD), it is not allowed to correct the exporter's Business ID, commodity codes or net weights of goods items, unless the AADs have also been corrected. Removing goods items is not allowed either in these cases.

- Transport and container information is corrected only in certain situations

Identity of the means of transport (e.g. the registration number of the car) is not corrected after the goods have been released for export, unless the mode of transport has also changed.

As for sea transports, a container number can be corrected or added to the declaration on the basis of a request for correction.

As for air transports, the airway bill number and the flight number can be corrected or added to the declaration on the basis of a request for correction.

- Information on place of exit is not corrected

The place of exit is not corrected. The place of exit shown in the Customs systems and in the decision on release with exit confirmation sent to the customer is the one where the goods were presented.

4 Electronic request for correction

4.1 Data content

In an electronic request for correction, the same fields are to be filled in as in the export declaration that shall be corrected, but with accurate, corrected information. In addition, the following information shall be provided:

Additional statement code FIXFN concerning the whole declaration (i.e. the item to be cleared)

- One of the following reason codes (code explanation in parentheses) describing the information to be corrected shall be entered as the value of FIXFN in the text field following the code:
 - 12(Data concerning the whole declaration)
 - 13 (Trader details)
 - 14 (Document details)
 - 15 (Transport details)

16 (Goods item details)

17 (Correction on Customs' initiative)

- The value 17, correction on Customs' initiative, is used when Customs asks the customer to correct information in the export declaration. This can happen e.g. after a goods control or when Customs requests for a correction of statistical information on foreign trade.
- Even if the declaration contains several corrections to an export declaration, FIXEN and its value will be entered here only once, and the code that best describes what needs to be changed will be chosen as the value.

Additional statement code FIXFO concerning the whole declaration (i.e. the item to be cleared)

- In the text field following the code FIXFO, the reasons leading to the request for correction are entered as free-form text.
- The FIXFO code and the free-form explanation relating to it can be used several times in the declaration, if needed.

As for removing a goods item, the additional statement code FIXFS has to be entered for the item in question.

- All details have to be provided even on a goods item that will be removed as well as the additional statement code FIXFS for removal
- Removing an individual goods item always affects the data concerning the whole declaration (e.g. total gross mass, total number of packages and total number of goods items). These details have to be changed accordingly. Even if removing an individual goods item was the only change, one also has to remember to provide the additional statement codes FIXFN and FIXFO.

If the exporter's or representative's Business ID or its extension needs to be corrected, the correct trader detail is entered in the text field after the code FIXFO.

- In the request for correction, the trader details on the exporter or the representative have to be the same as in the original export declaration
- the FIXFN reason code will then be 13

In Web Export, the additional statement codes FIXFN, FIXFO or FIXFS are not used. The reason codes are in the drop down list, and the freeform explanation relating to the request for correction is entered in the appropriate field. As for removal of a goods item, it is enough to remove the goods item, so no code is used.

4.2 Situations where an electronic request for correction is rejected

Examples of situations where an electronic request for correction is rejected:

- the request for correction is submitted after more than one year from the date when Customs accepted the export declaration that needs to be corrected as received
- the original declaration has been submitted by an agent acting as an indirect representative, and the request for correction is submitted by another actor
- the declaration code (code list 2) has been changed (example: the original declaration had the code A for complete declaration and the request for correction, submitted as a message, has the code C for incomplete declaration)
- the export declaration is already being corrected
- the original export declaration has been split, and the splitting has not yet been completed
- the goods included in the export declaration have been placed under a transit procedure that has not yet been discharged

- the reference number or the additional reference provided in the request for correction is different from the corresponding reference number in the original export declaration
- in the request for correction, there are more goods items than in the original declaration, or in the request for correction, all goods items have been requested to be removed
- the request for correction concerns information that is not corrected (see point 3)
- in the request for correction, none of the details in the original export declaration have been requested to be corrected

A correction request message sent by a message declarant can also be rejected if:

- the message has been sent using a schema version older than 2.1 or if other schema errors are detected in the message
- the original export declaration's transaction identifier provided in the correction request message is not valid
- there are inaccurate trader details in the correction request message
- in the correction request message, there are formal errors detected in controls of correctness and content

In these cases, the message declarant will not receive a decision on rejection, only a rejection message.

5 Cancellation

5.1 Conditions for cancellation

Cancellation of an export declaration at the exporter's or his representatives request after release for export is allowed if the customer can prove that the goods in the export consignment will not be exported from the territory of the EU at all (e.g. due to cancellation of a sale).

To cancel an export before the export declaration has been accepted as received, a written notification is to be submitted to Customs. Customs will then send the following rejection message (no PDF decision on cancellation of the export): "The received export declaration has been cancelled at the customer's request."

Cancellation is allowed if it is no longer appropriate to hold the goods declared for an export procedure under the export procedure. The purpose of a request for cancellation is not to replace amendments or corrections. If it is allowed to correct an incorrect detail, the primary thing to do is to correct a submitted export declaration.

If Customs has already decided to control the goods that have been declared for export, the request for cancellation is not accepted until the goods control has been completed.

Cancellation can also be requested if a code for a customs procedure with economic impact (3151) has, by mistake, been provided for the export goods, although it is a question of normal export (1000). In addition to cancellation, a new export declaration (procedure code 1000) will then have to be submitted for the goods.

If the request for cancellation concerns a notification of re-export from a customs warehouse (3171), the maker of the request for cancellation will have to present proof that the goods have been returned to the same customs warehouse. A customs declaration for placing of goods under the customs warehousing procedure can be used as proof.

Customs can also, case by case, consider allowing a cancellation if discrepancies are detected afterwards in the export declaration or if the details have to be amended several times.

In connection with the cancellation, the customer has to present to Customs the documents (export accompanying document, EAD or Export/Security Single Administrative Document (ESS)) he received in connection with the release for the procedure. Any other requirements set by Customs for acceptance of the cancellation have to be met.

Customs can also cancel an export declaration on its own initiative, if the exporter or his representative has not presented an acceptable account of the exit of the goods.

6 Electronic request for cancellation

6.1 Data content

The cancellation request message has to contain:

- Transaction identifier of the export declaration to be cancelled
- Date of the request for cancellation
- Reason for request for cancellation, entered using one of the following reason codes (explanation of the code in parentheses):
 - 1 (The goods declared for export will not be exported out of the customs territory of the EU)
 - 2 (Holding the goods under the declared customs procedure is no longer appropriate)
 - 3 (Several identical export declarations have been submitted for the same goods)
 - 4 (Processing of the declaration cannot continue due to the discrepancies in the declaration)
- Free-form text describing the reason for cancellation
- Replacement transaction identifier, that is, the transaction identifier of the export declaration that the customer wants to keep in force when the other identical export declarations have been cancelled.
 - The replacement transaction identifier is not provided if the reason code 1 has been used
 - The replacement transaction identifier is optional if the reason code 2 has been used
 - The replacement transaction identifier is mandatory if the reason code 3 has been used, or if the reason code 4 has been used and a new, replacement export declaration has been submitted
- The reference number of the export declaration to be cancelled is mandatory
- An additional reference number (representative's reference) can be entered, but if it is entered it has to be exactly the same as in the export declaration to be cancelled.
- Contact information of the maker of the request for cancellation (name, phone number and/or e-mail address of the contact person)
- Exporter's or representative's Business ID and its extension
 - If it is the representative who makes the request for cancellation, both the exporter's and the representative's Business IDs and their extensions have to be provided

6.2 Situations where an electronic request for cancellation is rejected

Examples of situations where an electronic request for cancellation is rejected:

- the export declaration that the request for cancellation concerns has not been accepted as received in ELEX, the export system of Customs
- when the request for cancellation arrives, the export declaration is being corrected
- the export declaration is being split

- the goods included in the export declaration have been placed under a transit procedure that has not yet been discharged
- the original declaration has been submitted by an agent acting as an indirect representative, and the request for cancellation is submitted by another actor
- the request for cancellation concerns excise good or re-export goods exported out of the customs territory of the EU
- one year or more has passed from the date when the goods included in the export declaration to be cancelled were released for export (export date)
- cases where the export procedure has started in Finland but the goods have been declared to be exported via another EU member state (indirect export) and the export system of this member state rejects the cancellation message sent by Finnish Customs

A cancellation request message sent by a message declarant can also be rejected if:

- the message has been sent using a schema version older than 2.1 or if other schema errors are detected in the message
- the original export declaration's transaction identifier provided in the message is not valid
- it is detected in the checks on receipt that the mandatory data in the message does not match the declared export transaction

In these cases, the message declarant will not receive a decision on rejection of the cancellation request, only a rejection message.