

Finnish Customs Enforcement 2022



Content

- 4 Crime overview
- 8 Online alcohol trade under intensified tax control
- 9 Finnish Customs investigated aggravated tax fraud in importing cosmetics products with the European Public Prosecutor's Office
- 9 Transfrontier waste shipments as an environmental offence
- 11 Export control an even more visible part of Finnish Customs
- 12 Customs Laboratory conducts tests to investigate suspected crime and ensure product safety
- 13 Imported animal feed carries a coronavirus risk
- 14 Roughly a hundred notifications from product safety control to the EU
- 15 EU funding helps the Customs Laboratory to acquire new technologies
- 16 A busy year in international control operations
- 18 Changes in narcotics smuggling and distribution organisations
- 19 Popularity of cocaine continues to grow
- 20 Processing and smuggling of amphetamine oil
- 22 Sanctions against Russia kept Finnish Customs busy
- 23 Nearly 300 preliminary investigations of violations of export sanctions against Russia
- 24 Equipment and training for Ukraine
- 24 Combating and uncovering food crime in cooperation between Finnish Customs and the Finnish Food Authority
- 26 333 years of customs crime prevention and investigations
- 28 Crime statistics

Evolution or revolution?

I have to confess that the world has already changed. We were hardly able to notice the change (let alone react to it) before it had already taken place. Was the change simply part of evolution, or even a revolution? The world is changing fast – can we keep up?

While the global rules of the game have been tested for a few years now, they were thrown into the bin last year. Russia's brutal invasion especially changed the position of Ukraine, but also that of Finland – both logistically and geopolitically. From the customs authorities' perspective, the most significant consequences were the extensive sanctions against Russia and Belarus, as well as the sudden changes in supply chains: The closure of Russia's airspace, the waning rail and sea transport across the Russian border, the flame of trade with Russia dying down, and the relocation of the security sector and its operators from the edges to the centre.

Evolution or revolution? Did it all take place very rapidly and specifically last year, or should we have understood this development path already in 2008 or no later than in 2014? Or in the 1980s or the 1990s? Or did it all already start in the 1910s or the 1920s? Looking back, it is easy to claim, even justifiably so, that causal relationships and weak signals could have been seen during and between different periods, but predicting the future may always be the most difficult task. However, customs authorities also have to play the role of enlightened oracle.

Finnish Customs needs to understand global goods flows from Finland's perspective and especially the transport of goods across Finland's border. Finnish Customs is the authority that ensures that the international transport of goods complies with regulations considering society as a whole. We are expected to identify any irregularities in transport and react to any adverse non-conformities, and even see future disruptions before they happen. Do we have the capabilities to respond to these expectations?

data + understanding + decisions + reactions = capabilities of Finnish Customs

In 2022, the EU imposed a total of nine packages of sanctions on Russia. In practice, each package was announced a few minutes, or at most a few hours, before entering into force – and mainly during weekends. Finnish Customs was able to operate efficiently amidst these tight schedules. The enforcement of the first package of sanctions was probably the most significant of them all, as it was a highly vague package from the perspec-



tive of Finnish Customs and its practical application had hardly been considered. Still, we got to work from the very first hour and showed our ability to make decisions and react in our whole range of activities, from customs enforcement to customs clearance, and from analyses to criminal investigations.

We rapidly introduced a new set of rules for our personnel, and the focus of customs enforcement shifted from imports to the east to exports. Our personnel showed an excellent level of commitment and activity in supervising the EU's sanctions. Finland and Finnish Customs have deservedly been thanked for the effective enforcement of sanctions, the identification of various phenomena and ideas to reshape the sanctions to ensure their broad effectiveness. We can give each other a pat on the back with a good conscience and say "Well done"! Thank you to all of you!

Evolution or revolution? Building capabilities is hard work, in which instant wins are rare. The role of Finnish Customs as a security authority has already been recognised, and it will become even more significant in the future. Even though routine and repetitive tasks will be automated, people – and therefore employees of Finnish Customs – will still be needed, and especially in more demanding tasks that require an extensive and solid understanding of the operating environment and any changes in it. I do not believe in any revolution at Finnish Customs or in its enforcement sector, but continued evolution must be a given, so that we can continue to respond not only to our expectations, but also those of others regarding the operations of Finnish Customs. Based on the experiences from recent years, it is safe to say that our proven track-record has not at least lowered these expectations.

On the Sámi National Day in 2023

Sami Rakshit
Director of the Enforcement Department

Executive Editor
Rakshit Sami

Statistics
Soini Saila

Contributing writers
Havumäki Juha

Ryhttärei Lasse
Sainio Pirjo

Editor in Chief
Hirvonen Esko

Language revision
Pajukallio Outi

Kallio Anna
Kangas Paula

Sarvikivi Jani
Szilvay Ilmari

Subeditor
Piirainen Angelika

Turkama Kati
Vartiainen Vilma

Keskinen Jarkko
Kivelä Petri

Koskenranta Hanna
Virtaranta Satu (Ruokavirasto)

Photographs
Press photo

Layout
LSB Yhtiö Oy

Mäkitalo Seppo
Neffling Jonna

Printing house
Punamusta Oy

Customs
Cooperations partners

Publisher
Enforcement Department
of Finnish Customs

Nevalainen Petteri
Nokki Janne

ISSN 2489-625X (print)
ISSN 2489-6268 (online)

Petrell Sarianna

Crime overview

The security situation has changed dramatically in Europe. Transformed by the coronavirus pandemic and the war in Ukraine, the security environment has an impact especially on safeguarding the national security of supply and the cross-border transport of goods in the field of responsibility of Finnish Customs. Finnish Customs has been forced to adapt to the new operating environment, in which the foundations of security and trade policy, the routes of transport and goods flows, and the requirements for the tasks of our personnel are constantly changing.

The coronavirus pandemic and the sanctions against Russia have restricted transports. This has had an extensive impact on the movement of people and goods. Cross-border crime has also reshaped itself. Finnish Customs constantly identifies new logistical solutions and smuggling routes. The decrease in passenger transports has increased the smuggling of banned substances and products subject to restrictions in postal and express courier services and in cargo transport. Commercial lorries have especially been used to smuggle products illegally into Finland.

The field of responsibility of Finnish Customs is characterised by sudden changes. For example, Finnish Customs needs to react immediately to the packages of sanctions imposed on Russia by the EU. The war in Ukraine has also caused changes in transport routes in Eastern Europe, and new sanctioned products have found their way to illegal markets. The smuggling of narcotic substances in shipping containers has increased, with cocaine batches also ending up in Finland. COVID lockdowns in China reduced air traffic, causing delivery interruptions in pharmaceuticals and designer drugs, among others. The blockage of the Suez Canal, a key transport route for global trade, in March 2022 put a momentary stop to cargo ships.

One of the key tasks of Finnish Customs is protecting people and the environment, and seeing to overall safety and security in society. Finnish Customs targets its control and crime prevention activities according to constant changes in the operating environment. Ensuring the legitimacy of consumer protection and foreign trade is important. In combating cross-border crime, Finnish Customs operates in close cooperation with other law enforcement authorities.

Evading the sanctions against Russia as a new phenomenon

The EU has imposed several extensive import and export sanctions on Russia due to its invasion of Ukraine. As an enforcement authority, Finnish Customs supervises the sanctions as part of its normal

customs control operations, based on risk analysis associated with goods flows, and directly at customs offices. In addition, Finnish Customs provides assistance in identifying and locating the assets of individuals and organisations added to EU sanctions lists. The sanctions have caused significant additional workloads for Finnish Customs.

In 2022, heavy road transports on the eastern border decreased by as much as 65–90 % from the previous year from one week to the next. Air, sea and rail traffic between Finland and Russia has also decreased considerably. At the end of 2022, passenger volumes on the eastern border were more than 80 % lower than during the corresponding period in pre-pandemic years. Even though traffic on the eastern border has decreased significantly, workloads have been high in customs enforcement. The customs offices of Vaalimaa and Kotka have been under the most significant pressure.

The sanctions against Russia and suspicions of their evasion present a new phenomenon. In 2022, some 20 000 cases of goods transport between Finland and Russia were processed under enforcement of sanctions based on customs declarations. Of these, more than 1 000 were inspected. The number of regulation offences increased significantly in 2022: Finnish Customs registered 306 regulation offences of various degrees regarding sanctioned activities. In previous years, Finnish Customs has only investigated rare cases of regulation offences.

Enforcement of sanctions by Finnish Customs has focused on commercial transports. Sanctioned transports have involved electronics such as computers, mobile phones and hard drives, shipping equipment, drones, boats and spare parts. Some of the goods subject to sanctions monitoring are dual-use products that can be used for both civilian and military purposes. Luxury products, cash and alcohol have been discovered in passenger transports.

Various attempts at circumventing sanctions have occurred. Sanctioned organisations seek to hide their decision-making and ownership information through complex multinational arrangements. Companies and private individuals conceal their connections to Russia. Private individuals carry banned goods to Russia hidden in vehicles. Larger consignments are smuggled under incorrect customs codes or using false declarations or forged certificates of origin. Customs procedures are exploited for purposes of concealment. Sanctions are also evaded by carrying goods to Russia through friendly countries. In addition, permitted transit through Russia is exploited by declaring goods for example to Kazakhstan, even though they are unloaded in Russia.

According to Europol, the war has changed and will change the operating methods and areas of criminal groups. Crime involving data networks, smuggling and illegal firearm trade is expected to increase. Illegal products and firearms may also end up in Finland from conflict areas.

Number of customs offences and impact of crime prevention increased

The lifting of the restrictions on passenger traffic due to the COVID pandemic and the expanded enforcement of sanctions due to the war in Ukraine have affected the overall situation of crime prevention by Finnish Customs. In 2022, Finnish Customs uncovered a total of 6 482 criminal cases, up by more than a thousand from the previous year. The number of regulation offences, pharmaceutical offences and smuggling offences has increased especially.

In 2022, the results of customs crime prevention were clearly the highest in five years; EUR 106 million in total. The majority, EUR 71 million, consisted of recovered proceeds of crime. These excellent results indicate that the operations of Finnish Customs were targeted successfully.

In 2022, Finnish Customs seized less firearms than in previous years (304). The majority of these were gas weapons. Gas weapons are popular because they do not require any licence and can easily be modified into firearms. A total of 20 firearms were seized. Finnish Customs also discovered airguns and 3D-printed firearms during its investigations. A total of 161 firearms offences were identified, slightly more than in the previous year.

More aggravated narcotics offences than in 2021

In 2022, the number of narcotics offences investigated by Finnish Customs remained at the previous years' level. Finnish Customs uncovered a total of 1 389 narcotics offences, of which 291

were aggravated. There were slightly more aggravated narcotics offences than in the previous year, and the threshold for an aggravated offence was exceeded especially in seizures of amphetamine, cocaine and marijuana. The number of standard narcotics offences decreased from the previous year. They are mainly uncovered in postal traffic.

The lifting of COVID restrictions has increased smuggling cases in passenger transport. Finnish Customs has also discovered new phenomena in the smuggling of narcotics. Narcotics are still smuggled into Finland especially through postal and express courier services, and the amount of substances often exceeds the threshold for an aggravated offence. Criminal groups have also exploited heavy goods traffic. Narcotics are smuggled into Finland by sea and air from the Baltic countries and Western Europe. Substances are also imported from Sweden, particularly across the northern land border.

The role of foreign citizens in aggravated narcotics offences has increased. Foreign individuals have arrived in Finland to receive and forward narcotics. The share of foreign suspects in the aggravated narcotics offences was roughly 43 % in 2022. The narcotics offences investigated by Finnish Customs are also starting to show signs of the operations of street gangs in the Helsinki region. Finnish Customs has intercepted deliveries of narcotics ordered from abroad to street gangs of immigrant backgrounds.

Narcotics trade in the Darknet has been changing ever since the authorities and site administrators shut down several popular sites. The Finnish narcotics market has relied more than before on international marketplaces. In 2022, trading websites and discussion forums experienced significant disruptions, having a negative impact on trading. The narcotics trade seems to have shifted increasingly to instant messaging services and regional sales groups. Other anonymous





networks are also used increasingly alongside the Tor network.

The amount of seized narcotics doubled

In 2022, Finnish Customs seized a total of 1,382 kilograms of narcotics. The figure having nearly doubled from the previous year can be explained by the large volumes of khat that have again been seized from air passengers after the pandemic. Batches of dozens of kilograms of fresh khat have been found in luggage. In 2022, Finnish Customs seized 926 kilograms of khat, 650 kilograms more than in the previous year.

The amount of seized hashish also increased. Hashish has again been imported into Finland by passengers and through postal and express courier services. The total amount of seized hashish was 12 kilograms. The volume of seized marijuana was the highest in ten years at 318 kilograms. Marijuana is imported into Finland through express courier services in international goods traffic and in passenger transport. In many cases, marijuana comes from Spain, from where criminal organisations smuggle it to the rest of Europe.

Similarly, more amphetamine was seized in 2022 than in previous years (86 kilograms). A batch of 43 kilograms seized in spring accounts for half of this total volume. The seized amphetamine was made from base amphetamine smuggled into Finland in wine bottles. According to wastewater surveys conducted by the National Institute for Health and Welfare (THL), amphetamine is still used broadly across Finland, albeit its use has decreased from the peak figures in 2020–2021. Amphetamine is often imported into Finland from the Netherlands or Germany. Currently, methamphetamine plays a fairly small role in Finnish narcotics markets. In 2022, Finnish Customs seized 0.2 kilograms of methamphetamine.

Customs seized a total of 40 350 tablets of ecstasy, fewer than in the previous year. The number consisted mainly of a few individual seizures. The largest smuggling case involved the seizure of 9 000 tablets, which were exceptionally

uncovered in air passenger traffic. According to wastewater surveys, ecstasy is used across Finland, while its use has decreased in several towns.

In 2022, Finnish Customs also seized a smaller amount of cocaine than in the previous year, roughly five kilograms in total. According to wastewater surveys, cocaine is used more than ever before, especially in the Helsinki region, with its volumes being even higher than those of amphetamine during weekends. Cocaine is smuggled into Finland in lorries and by airline passengers. The availability of cocaine has increased in Europe. In particular, the smuggling of cocaine in shipping containers via major European ports has increased. Cocaine batches have ended up in Finland intentionally or by accident, for example, if a batch could not be landed at the intended European port. Finland has also been used as a transit country for cocaine.

With regard to other narcotics, a considerably smaller volume of LSD was seized than in the previous year, totalling 3 330 units. The amount of seized heroin has also been small in recent years. In 2022, Finnish Customs only seized two grams of heroin.

A record number of pharmaceuticals classified as narcotics (503 610) was seized in 2022 like in the previous year. The total number was significantly raised by a single case, in which some 400 000 tablets of benzodiazepines were seized in heavy goods traffic. Pharmaceutical classified as narcotics were also imported in high volumes through postal services and in smaller volumes by passengers. The amount of Subutex, a buprenorphine product, was small, with a total of 4 120 tablets being seized.

The amount of seized GBL, banned on the consumer market, was more than 50 % higher than in the previous year, totalling 390 litres. According to the Customs Laboratory's statistics, slightly more than four kilograms of new psychoactive substances were discovered. Of these, the most popular appears to be alpha-PHP, of which roughly a kilogram was discovered. According to wastewater surveys, the use of designer drugs

shows more regional and chronological variation than that of more conventional narcotics. The regular abuse of designer drugs mainly takes place in the Helsinki region and its neighbouring areas.

The highest number of doping offences in five years

The number of doping offences continues to increase. In 2022, Finnish Customs uncovered 292 doping offences, the highest number in five years. The number of both standard and aggravated doping offences increased from the previous year. A total of 24 aggravated doping offences were registered. However, the number of seized doping substances was small like in the previous years, at 24 870 tablets or ampoules. Seizures mainly involved anabolic steroids, testosterone and dehydroepiandrosterone (DHEA).

Finnish Customs recorded a total of 1 330 pharmaceutical offences and violations, significantly more than in the previous year. However, the number of seized pharmaceuticals was much smaller than in the previous year (355 960). In 2022, the most common seized pharmaceuticals included nicotine pouches, various anti-inflammatory drugs, erectile dysfunction drugs and ivermectin, which is claimed to alleviate COVID infection symptoms. Despite warnings, Finnish consumers continue to order pharmaceuticals online, even though their active substances may be incorrect or even hazardous to health.

The majority of individual offences and violations related to pharmaceuticals and doping substances are uncovered in postal and courier services, mainly in international mail at Helsinki Airport. Individual cases are discovered in sea and air traffic. The largest seizures are usually made in conjunction with criminal investigations.

Regulation offences increased the amount of economic crime

After the outbreak of the COVID pandemic, the number of economic crime cases investigated by Finnish Customs has decreased regarding nearly all types of offences. Furthermore, the amount of assets seized in conjunction with economic crime has decreased significantly. In 2022, Finnish Customs recorded 134 new economic crime reports, and the investigation of 90 economic crime cases was completed. The increase in the number of new and open economic crime investigations can be explained by the significant increase in regulation offences due to sanctions against Russia.

Aggravated tax fraud, classified as economic crime, included the illegal importation of cigarettes, alcohol and snus, as well as cases related to excise duties and value added tax, and customs storage. The number of offences involving intellectual property, nature conservation, forgery and customs clearance has remained low. In

addition, Finnish Customs has investigated cases of food fraud related to berries, spices and meat products.

The number of tax fraud cases investigated by Finnish Customs increased slightly from the previous year. In 2022, Finnish Customs recorded 582 tax fraud cases, of which 122 were aggravated. The majority of the tax fraud cases investigated by Finnish Customs in recent years has involved the smuggling and illegal trading of snus. Before the COVID pandemic, cigarettes, snus and alcohol were especially smuggled by passengers, while more cases have recently been uncovered in postal and express courier services and commercial goods traffic.

In 2022, significantly fewer snus cases (roughly 165) were registered than in the previous year. The amount of seized snus totalled 4 460 kilograms, equalling 297 330 cans when converted into snus cans of 15 grams. The amount was half smaller than in the previous year. At the same time, the use of nicotine pouches has increased in Finland. Snus was mainly imported into Finland from Sweden by passengers and through postal services.

More cigarettes (roughly 1.2 million) were seized and detained in conjunction with criminal cases than in the previous year. Cigarettes were uncovered in postal and cargo consignments sent to Finland from Estonia and in small batches hidden in lorries and private cars that arrived in Finland from Russia and Estonia. As a result of the sanctions against Russia, vehicle and passenger traffic between Finland and Russia has decreased significantly, which affects the number of smuggling cases.

Passenger traffic has returned to normal after the COVID pandemic which has affected the importation of alcohol. Finnish Customs recorded 69 alcohol offences in 2022. Much more alcohol was seized than in previous years, totalling 21 800 litres. In passenger transports, 77 beverage consignments, containing 37 630 litres of alcohol, were registered for consideration of taxes. Online purchases of alcohol increased during the COVID pandemic. During January–October 2022, a total of 384 alcohol shipments were reported in commercial transport for consideration of taxes, consisting of 3.5 million litres of alcohol. In November, Finnish Customs and the Finnish Tax Administration started a joint project to improve the efficiency of tax control in online alcohol trading. At the end of the year, Finnish Customs detained and stored 81 540 litres of alcoholic beverages purchased online for which no advance notification or guarantee had been submitted as laid down in the Excise Duty Act for further examination by the Finnish Tax Administration.

Online alcohol trade under intensified tax control

In spring 2022, the Ministry of Finance launched a project to improve the impact of tax control directed at online alcohol trade. The project was also planned by the Finnish Tax Administration and Finnish Customs who are also responsible for its execution. Intensified tax control aims to resolve the situation where alcohol is delivered to buyers in Finland from online shops located in the EU Member States without paying statutory excise duties or tax on beverage packaging in Finland.

Online purchases of alcohol increased especially during the coronavirus pandemic. Proper taxes are only paid in Finland on few alcohol deliveries purchased online. The annual tax deficit is estimated to be as high as EUR 80–100 million.

Additional funding for Finnish Customs and the Finnish Tax Administration

Finnish Customs and the Finnish Tax Administration have received additional funding to cover the control project's expenses, which has enabled Finnish Customs to recruit more control resources and acquire more storage space for alcohol. Tax control was initiated in November 2022 and is expected to continue until the end of 2023.

During the first two months of intensified tax control, Finnish Customs inspected, based on risk analysis, deliveries of alcoholic beverages which were purchased online and which arrived in Finland. Finnish Customs has seized alcohol deliveries

for which no advance notification or guarantee has been submitted as laid down in the Excise Duty Act for further investigations by the Finnish Tax Administration. All in all, Finnish Customs seized and stored 81 544 litres of alcohol purchased online during November and December.

Investigating the tax liability

The Finnish Tax Administration has deemed part of the seized deliveries to concern distance selling, for which the seller carries the tax liability. The Finnish Tax Administration has decided to detain these deliveries. The purpose of the detention is to ensure that the seller pays proper taxes in Finland. If taxes are not paid during six months, Finnish Customs has the right to dispose of the products.

In distance purchase situations where the buyer is liable to pay tax on alcohol deliveries, the delivery is not stored to wait for the payment of taxes, as it will be forwarded to the customer from Finnish Customs after investigations. If a private individual has not submitted any advance notification or paid any guarantee for their alcohol delivery, the Finnish Tax Administration will provide them with a taxation decision. In distance purchase situations, companies participating in the transport of products may also be liable to pay tax in certain situations.

After intensified tax control started in November, deliveries of alcohol purchased online have decreased.



Finnish Customs investigated aggravated tax fraud in importing cosmetics products with the European Public Prosecutor's Office

Aggravated tax fraud in the importing of cosmetics investigated by Finnish Customs was transferred to indictment proceedings in January 2023. Because the case involves additional duties imposed by the European Commission and the suspected damage was directed at the European Union's assets, the preliminary investigation was conducted in cooperation with the European Public Prosecutor's Office (EPPO). This was the first preliminary investigation conducted by Finnish Customs, in which an authorised European prosecutor acted as the prosecutor.

Cosmetics products imported using incorrect commodity codes

The European Commission has imposed an additional duty of 25 % on certain products delivered from the United States to the EU. Based on the preliminary investigation, there is reason to suspect that a Finnish company had intentionally declared imported cosmetics products using incorrect commodity codes to avoid additional duties. It is suspected that, through this procedure, the company made gains of more than half a million euros.

The preliminary investigation was conducted in 2018 and 2019, during which Finnish Customs

carried out several searches of homes and other locations in Finland. The company's responsible person is suspected of tax fraud. In addition to the additional duties avoided, the company has been ordered to pay an increased duty on the products it has imported. The total amount of taxes avoided by the company, with increases and interest, is more than EUR 720 000 in total.

EPPO – a new partner for Finnish Customs

Based in Luxembourg, EPPO was established on 1 June 2021. EPPO investigates crime that damages the EU's financial benefits, including tax fraud related to duties, and prosecutes and brings to justice their perpetrators in the EU Member States. Currently, 22 EU Member States have agreed on closer cooperation with EPPO to protect the EU budget against fraud.

Due to the international reach of customs offences, Finnish Customs is currently conducting several preliminary investigations regarding economic crime, with an authorised European prosecutor acting as the prosecutor. Experiences in cooperation with EPPO prosecutors

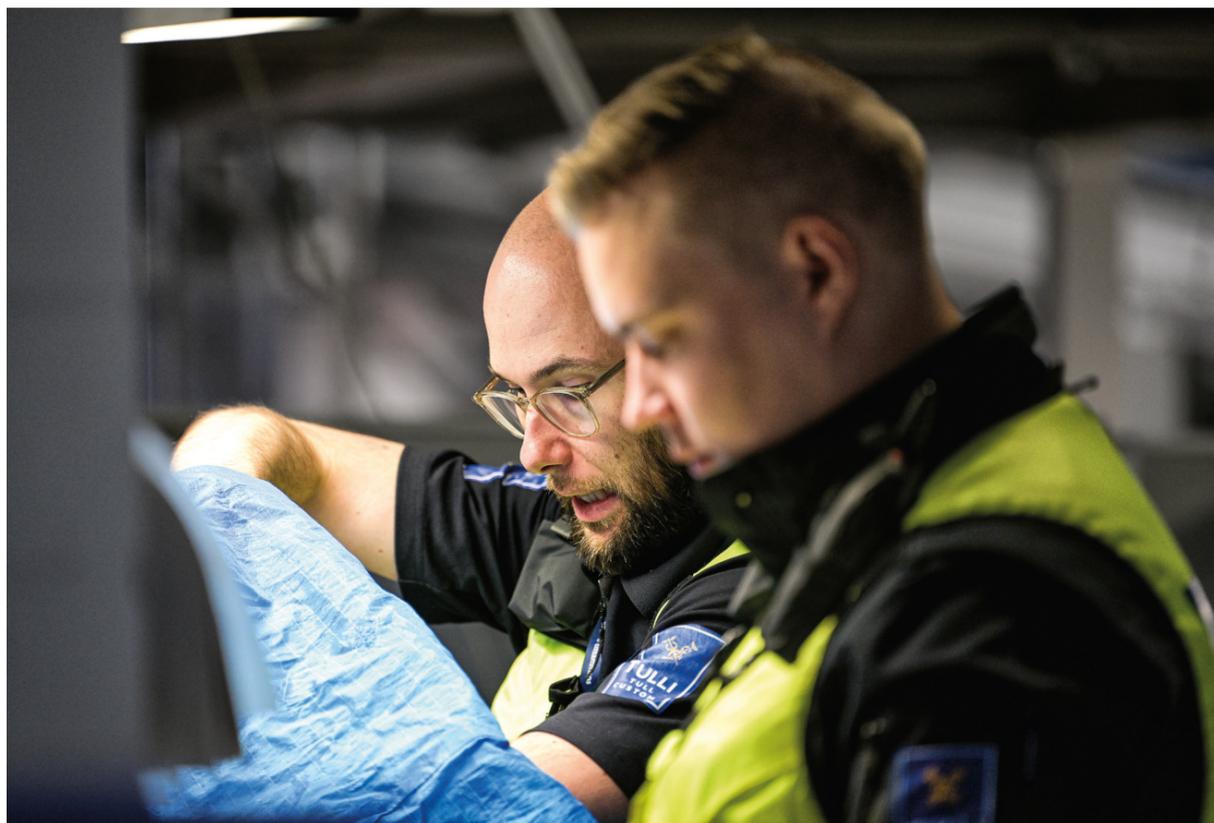
Transfrontier waste shipments as an environmental offence

In the spring of 2022, the Economic Crime Investigation unit of Finnish Customs investigated a case related to a transfrontier waste shipment, in which a total of 1 678.7 tonnes of metal waste separated from municipal waste had been exported from Finland. Suspicions arose during regular customs control operations. The case was investigated as an environmental offence, as the activities were found to cause harm to the state of the environment.

The preliminary investigation focused on a Finnish company whose primary line of business

was the construction of roads and motorways. The company has an internal unit specialising in the circular economy. The company's transfrontier waste shipments have mainly covered the processing of slag and the export of metal waste from Finland to Germany, the Netherlands and Denmark, and the delivery of combustible waste to Estonia.

During the preliminary investigation, it was discovered that the company had exported individual batches of waste to the Netherlands, Germany and Denmark in 2019 and 2020. Only



a single waste batch delivered to a waste processing plant in Denmark had an export licence granted by the Finnish Environment Institute (SYKE) and the appropriate securities.

Criteria for green list waste not met – no permits

According to the company's interpretation, waste had been transported as green list waste, even though it did not meet the relevant EU criteria. Green list waste means non-hazardous waste of a single fraction, which is intended for recycling or reuse and is not considered to be harmful to the environment. Green list waste includes metal, paper and untreated wood waste. It can usually be transported from one EU or OECD Member State to another without any separate notification procedure, as its transport is unlikely to cause an environmental risk. Provisions on green list waste are laid down in more detail in Regulation (EC) No 1013/2006 of the European Parliament and of the Council on shipments of waste.

The investigated waste came from the company's slag processing plant, which is in Southern Finland. It consisted of metal waste separated from bottom slag generated through the incineration of municipal waste. Bottom slag means

the material remaining on the waste processing plant's boiler grate after incinerating municipal waste, and it is a mixture of glass, metals, stone, concrete, ash and melting products. The company had separated metal waste from this material, after which the company regarded this waste as "19 12 03 – non-ferrous metal" in accordance with European Waste Catalogue (EWC) codes.

SYKE involved in the investigation

As part of its preliminary investigation, Finnish Customs requested an expert statement from the Finnish Environment Institute, SYKE. According to the statement, the metal content in the waste mixture consisting of four different grain sizes was too low for it to be exported as green list waste from Finland. Based on this, SYKE considered the waste to require a waste shipment permit. However, the shipment did not have such a permit.

The criminal case was investigated as an environmental offence because, according to SYKE, the activities could have posed a risk to the state of the environment and therefore violated public interest. A party guilty of an environmental offence can be sentenced to a fine or to a maximum imprisonment of six months.

Export control an even more visible part of Finnish Customs

As a result of changes in the operating environment of Finnish Customs, partly even relatively rapid ones, export control has become an even more important part of the activities of Finnish Customs. The geopolitical changes experienced in the 2000s have had a direct or at least an indirect impact on Finnish Customs' operations.

Through effective export control, Finnish Customs helps to ensure that the EU's foreign and security policy measures are effective, and that their goals can be achieved in full.

Monitoring incoming goods has traditionally been regarded as the basic task of Finnish Customs. However, this is only part of the truth. Export control directed at outgoing goods has long been part of the basic task. Export control is now an even more significant part of the effective execution of the EU sanctions against Russia. These sanctions have been in force since 2014, when Russia illegally annexed Crimea. Several new packages of sanctions were imposed during 2022 after Russia continued its invasion of Russia.

Here, the term "export control" broadly covers the enforcement of the exportation of all strategic products. As their name indicates, strategic products include all defence equipment and dual-use products that can be used for civilian and military purposes or in the development of weapons of mass destruction.

Through effective export control, Finnish Customs helps to ensure that the EU's foreign and security policy measures are effective, and that their goals can be achieved in full.

Criminals exploit the structures of legitimate business

Global supply chains, efficient logistics and various procurement channels offer an excellent setting for legitimate business related to international goods trade and ensure the smooth flow of international goods. Unfortunately, parties engaged in illegal trade are also seeking to exploit these structures of legitimate business. They also include criminals who aim to evade sanctions.

Extensive cooperation between the authorities is a key part of effective export control.

Cooperation and the exchange of information to combat illegal trade

Finnish Customs prevents and uncovers illegal goods trade through various control activities targeted on the basis on analysis and intelligence. Extensive cooperation between the authorities is a key part of effective export control. Finnish Customs is engaged in active information gathering and analysis in close cooperation with its national and international partners. Rapid and correctly timed exchange of information ensures a uniform and comprehensive overview and a high efficiency rate in activities, and prevents criminals from avoiding official measures through re-location from one country to the next.

Finnish Customs has intensified its analysis and intelligence operations related to export control, and will continue to invest in the development of the relevant crime prevention methods and activities, both nationally and internationally.

Customs Laboratory conducts tests to investigate suspected crime and ensure product safety

Through its testing activities, the Customs Laboratory protects consumers and the environment. Its tests also support other the activities of Finnish Customs, including criminal investigations, enforcement, as well as customs clearance and control operations. In addition, its tests serve other authorities.

In 2022, the Customs Laboratory examined more than 11 500 samples, half of which were related to suspected customs offences. A quarter concerned food safety, and slightly more than 10 % dealt with the safety of consumer goods. Roughly 6 % of all samples were related to controls conducted by other authorities.

Postal and cargo deliveries keep the Customs Laboratory busy

In 2022, more than 5 800 samples were tested as a result of suspected customs offences. The majority of the samples came from postal and cargo deliveries related to online shopping. Most of the samples tested by the Customs Laboratory contained narcotics or psychoactive substances banned on the consumer market, including alpha-PHP, MDPHP or 4-chloro-alpha-PVP.

Nearly 17 000 tests to supervise product safety

The Customs Laboratory tested more than 3 000 food products and more than 15 000 consumer items with regard to product safety and compliance with regulations. Nearly 17 000 samples were tested.

Key factors regarding safety or compliance of each product are tested from samples. In 2022, food products were tested especially for identifying any harmful microbes and concentrations of pesticides and mycotoxins. In addition, several tests were conducted based on food regulations. *Bacillus cereus* was the most commonly identified harmful microbe, and it was found from spices and herbs. Pesticides were mostly found in fermented tea and long-grain rice, and mycotoxins in oats and nutmeg seeds. In tests based on food regulations, most deficiencies were identified in the packaging labels of various juices and sweets.

Regarding consumer goods, the safety of toys and food contact materials was tested the most. Based on risk assessments, controls of toys were targeted at toys intended for babies and children under three years of age, as these products must be safe for their users, and sufficiently durable. Toys were especially subjected to mechanical and physical tests, as well as analyses of heavy metals and softeners. Small parts coming off and incorrect or incomplete labelling were the most significant deficiencies in safety. For example, the amounts of transferred elements and organic compounds were tested from food contact materials. Metal contact materials were found to release elements such as nickel and lead.

Salmonella bacteria traced successfully

Harmful microbes spoil food products and cause food poisoning. One of the most significant accomplishments of food controls by Finnish Customs was the discovery of the first harmful salmonella bacteria in processed food by the Customs Laboratory in December.

Information about a salmonella epidemic was already obtained from the Finnish Food Authority in summer, and more detailed information about products in the European Single Market was received in autumn. After this, the Customs Laboratory was able to target its sampling at the correct types of products, and the salmonella bacteria were discovered. During epidemics, cooperation and the exchange of information between different authorities is key in targeting control measures correctly.

Imported animal feed carries a coronavirus risk

To control animal disease risks, the EU has prepared legislation on animal by-products. The legislation regulates the terms by which animal by-products can be delivered to another Member State, used for various purposes and disposed of. The Finnish Food Authority is responsible for the control of animal by-products in Finland under the Ministry of Agriculture and Forestry's field of administration. One of the duties of the Finnish Food Authority is to promote, supervise and investigate animal health. Its other duty is to control animal by-products and provide guidance for control.

Regional State Administrative Agencies and municipal veterinarians also supervise the trade of animal by-products in the European Single Market, while the Finnish Food Authority grants import licences. In each case, the Finnish Food Authority assesses the preconditions for granting an import licence – what by-products are imported and for what purpose, and what the incidence of animal diseases in the country of origin is. For example, animal by-products are used extensively as feed raw materials in the fur industry. If the Finnish Food Authority suspects, during its control activities, that by-products have been illegally imported into Finland, it usually requests the preliminary investigation authority – Finnish Customs or the Police of Finland – to initiate an investigation.

A rare suspicion of a crime investigated by Finnish Customs

In November 2021, Customs detectives in Vaasa received a request from the Finnish Food Authority to investigate the suspected illegal importation of animal by-products. In the case, 45 lorry loads, i.e. 1.3 million kilograms, of animal by-products (fish waste) had been imported from Denmark to a fur feed mixing plant in Ostrobothnia during 2021. The fish waste-containing feed had been delivered to some 50 fur farms in Ostrobothnia during spring and summer 2021. The total import value of the feed batch was more than EUR 200 000.

Animal by-products are divided into three categories based on their health risk. According to the Finnish Food Authority, carcasses of minks killed due to the coronavirus pandemic in Denmark had been stored in the facilities of a Danish company. As a result, the fish waste imported into Ostrobothnia was seen to carry a higher ani-

mal disease risk, and it was classified in category 2. Category 2 by-products require an import licence, and they need to be processed appropriately before use as fertilisers or fur animal feed, for example. The importer had not obtained an advance import licence for the fish waste from the Finnish Food Authority.

According to the Finnish Food Authority's investigation request, this illegal procedure presented a serious risk of the spread of animal diseases in Finland. Such animal diseases include the fish diseases IHN and ISA, salmonella and COVID-19.

Significant criminal investigations on a European scale

Customs detectives in Vaasa have been responsible for the preliminary investigation of the case in Finland. They have also cooperated with the Danish police and Europol.

The investigated offences include smuggling, causing the danger of the spread of a veterinary disease, and breach of the Animal By-Products Act. In addition, the prosecutor can impose a corporate fine on the buying company. In Finland, three individuals in charge of the feed mixing plant's operations have been suspected of a crime during the preliminary investigation.

The Danish police has investigated sellers and distributors that have participated in the case in Denmark. The feed mixing plant that received the batches has operated in the sector for several decades and delivered feed to dozens of fur farms in Ostrobothnia.

According to the Finnish Food Authority's knowledge, such a criminal investigation has never been conducted before in Europe. Therefore, the Finnish Food Authority considers the investigation conducted in Finland to be significant. The case was transferred to the Prosecutor's Office of Ostrobothnia for indictment proceedings in early autumn.

The case has raised discussion on adding an aggravated form of a smuggling offence to the Criminal Code of Finland. Finnish Customs has already identified the need for such an addition in conjunction with several previous smuggling cases. Such an addition would be necessary because crime is constantly changing its shape, and the coercive measures used in the preliminary investigation phase must keep up.



Roughly a hundred notifications from product safety control to the EU

In 2022, the product safety unit of Finnish Customs submitted roughly 100 notifications of the most hazardous products identified in the enforcement of food product and consumer goods safety to the other Member States through the European Commission's systems. Of these notifications, 50 were submitted to the RASFF system regarding food products and food contact materials, while the remaining notifications concerned deficiencies in consumer goods. These notifications were submitted to the Safety Gate system, which is better known as Rapex.

Notifications of pesticide residues and chemicals

Notifications regarding food products were mostly submitted to the RASFF system due to excessive pesticide residues, which was the reason for practically every other notification. In addition, notifications were submitted due to products whose microbiological quality was

found to be insufficient as a result of salmonella, for example, or products that had excess concentrations of harmful foreign substances, including mycotoxins. Finnish Customs also notified the European Commission of a few food products that contained banned additives or that otherwise caused a health hazard.

The majority of the notifications of consumer goods submitted to the Rapex system were associated with excess concentrations of chemicals in products. For example, all findings of phthalate-containing softeners made regarding children's toys or accessories were reported to the European Commission. Toys were the most common product group in the Rapex notifications submitted by Finnish Customs.

Communication promotes cooperation

The goal of communication is that authorities across Europe can withdraw any non-conforming products from their markets. On the other hand, >

notifications help target risk-based controls more broadly, as they convey information about any problems in different types of products. Finnish Customs also uses notifications submitted by other authorities in its control activities.

Violations of organic production regulations were also reported

Any cases in breach of organic production regulations uncovered by Finnish Customs were also

reported to the European Commission in the Organic Farming Information System (OFIS). The primary purpose of OFIS notifications is to initiate reports on whether the requirements of organic production legislation have been breached with intent. For example, when Finnish Customs discovered residues of chemical pesticides in several tea consignments in 2022, investigations were targeted at the manufacturer and farmer.

EU funding helps the Customs Laboratory to acquire new technologies

The basic task of the Customs Laboratory is to conduct various analyses which calls for diverse expertise. Key focus areas include the competence of the personnel and the quality of equipment technologies. Maintaining a high level of quality in activities requires constant attention, as rapid changes in society are easily reflected in areas where Finnish Customs operates. Yesterday's technologies cannot combat tomorrow's threats. In other words, future needs must be addressed in the acquisition of measuring instruments in addition to current challenges. The equipment selected must be suitable for routine supervision, and be robust and durable whilst representing new and innovative technologies. The Customs Laboratory's specialists are required to maintain regular contact with other laboratories that test and deploy various equipment. They must also maintain contact with manufacturers to know what measuring instruments will be introduced. Networks play an important role in this, and especially the Customs Laboratories European Network (CLEN) enables effective contact between different customs laboratories. Finnish control laboratories also share information about proven equipment technologies actively.

Funding for new acquisitions

In 2021, the European Union announced the Customs Control Equipment Instrument (CCEI), a unique funding programme for customs authorities. Member States can obtain funding from the CCEI to acquire, maintain and update customs control equipment. In autumn 2021, the Customs Laboratory applied for funding with the justifi-

Yesterday's technologies cannot combat tomorrow's threats.

cation emphasising its work for the benefit of several ministries and the analysis services it provides for various authorities in Finland and also in the rest of the EU in the future. The application also stated that the Customs Laboratory provides analysis data for various EU projects and EU agencies. After funding was granted, and now the Customs Laboratory can deploy new measuring instrument technologies more broadly – either completely new technologies or technologies proven on a smaller scale.

More effective testing

The five instruments for which funding was granted will be acquired in 2023–2025. They will be used in the testing of illegal imports, product safety and commodity codes. Furthermore, they allow more diverse screening of banned, harmful or dangerous substances in various samples and the identification of plants contained by products based on their DNA. The new instruments can also be used to analyse the structures of designer drugs and other harmful substances very reliably, and determine their concentrations more easily. In addition, the Customs Laboratory will acquire robotics to pre-process samples before their analysis. The Customs Laboratory tests thousands of samples each year, and their number may increase in the future. Robotics helps improve the quality and efficiency of analyses.

A busy year in international control operations

In 2022, Finnish Customs participated in more than ten international control operations with its national and international partners. Such operations play a significant role in preventing illegal trade, improving the efficiency of cooperation and the exchange of information, and developing the processes of Finnish Customs. Participation in each operation is considered thoroughly, as the number of operations has increased significantly in recent years, and there are also various other joint international activities. To get the most out of joint projects, limited control resources need to be used with care.

International operations are coordinated by the authorities of the participating countries, the World Customs Organization (WCO), the European Union Agency for Law Enforcement Cooperation (Europol), the International Criminal Police Organization (Interpol), and the European Anti-Fraud Office (OLAF).

Thorough preparations for operations

Operations require the ability to plan, prepare and lead several activities at the same time. The personnel and control resources required are defined accurately beforehand. Hubs in passenger or goods transport that are significant for operational goals are taken into account. The planning of national activities and success in operations call for close cooperation between different units and an effective network of national authorities.

International operations are coordinated by the authorities of the participating countries, the World Customs Organization (WCO), the European Union Agency for Law Enforcement Cooperation (Europol), the International Criminal Police Organization (Interpol), and the European Anti-Fraud Office (OLAF). Active participation and influencing is already important during the preparation phase. This ensures that Finland's national targets are addressed during and after each operation.

Various projects

Operations reflect the changes identified in the operating environment, and are linked to the prevention of European threats. Last year, Finnish Customs participated in the supervision of the EU's sanctions against Russia, the prevention of the import of illegal pharmaceuticals and low-quality food products, and the monitoring of cash transports. In addition, Finnish Customs again participated with the Finnish Environment Institute (SYKE) in the DEMETER operation, focusing on illegal transfrontier shipments of waste along with up to 90 customs authorities from across the world and several other international organisations.

International operations help customs authorities inspect and monitor professional and serious crime better than before.

National and international benefits

Even if the pre-defined quantitative goals were not achieved through intensified activities during the operations, they still provide valuable and current information about illegal international activities and the new methods and smuggling routes used by criminals. International operations help customs authorities inspect and monitor professional and serious crime better than before.

In addition, international operations increase cooperation between different units and authorities and provide important information for the assessment and development of activities. Even complex problems can be combated more easily when working together. Success in operations strengthens mutual trust and improves the state of national security.



Changes in narcotics smuggling and distribution organisations

Due to the exceptional circumstances in recent years, international narcotics manufacturing and smuggling organisations have also changed their operating methods. Not only have smuggling methods changed, but organisations have also started to distribute larger batches of narcotics in Finland. In previous years, the majority of the largest batches of narcotics seized by Finnish Customs were uncovered in passenger and goods transport.

Before the pandemic, it was typical that a narcotics distribution organisation operating in Finland acquired batches from manufacturers and wholesalers based in Central Europe or Spain, which they then smuggled into Finland for distribution. The courier was usually a person who attempted to blend in with other passengers. Normally, narcotics were hidden in a passenger's luggage, a vehicle used to cross the border, or cargo. Cases in which a passenger smuggled narcotics inside their body were also common.

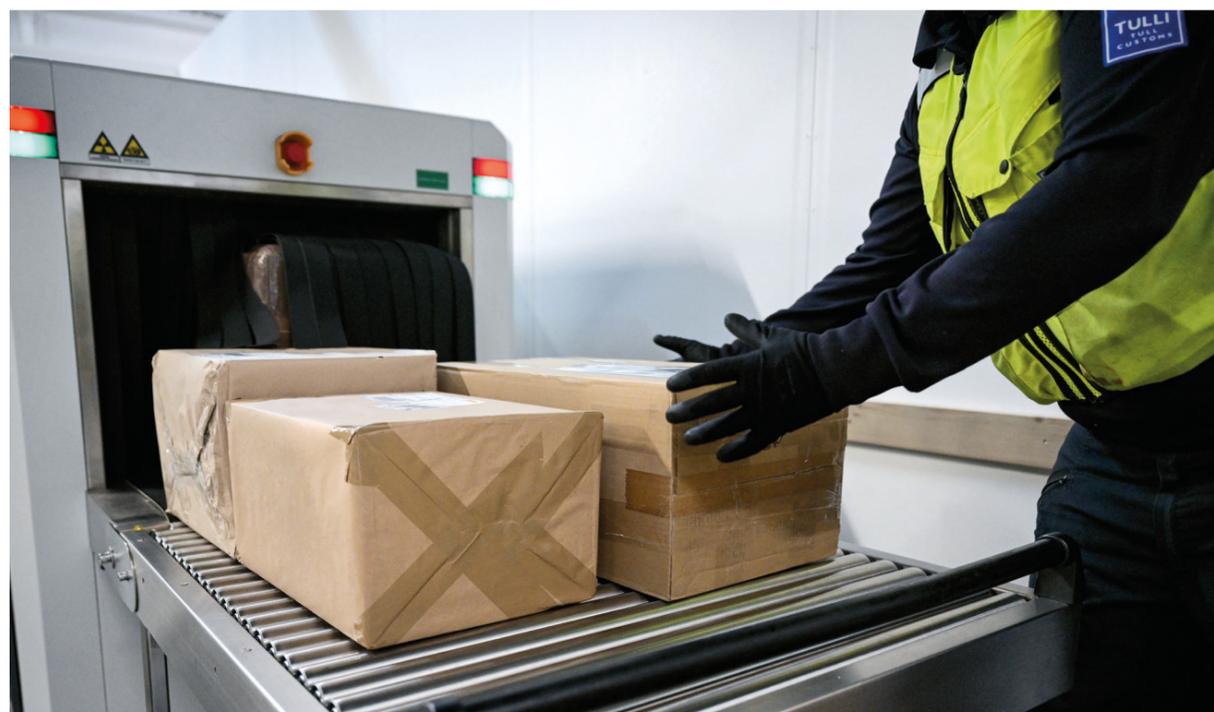
When the coronavirus pandemic was at its worst, passenger transport was temporarily stopped. In the narcotics markets, this meant that smaller and larger batches of narcotics were mainly transported in postal and express courier

services. While passenger and goods transport has already started to return to normal since the pandemic, narcotics are still smuggled mainly in postal and express courier services, as is shown by the uncovered cases.

Changes in operating methods seek a higher profit margin

During several preliminary investigations conducted by Finnish Customs, it has been discovered that manufacturers and wholesalers of narcotics based in Central Europe especially have changed their operating methods so that they smuggle narcotics batches into Finland in postal and express courier services. In addition, they send their own operatives to Finland to deliver narcotics to their distributors in Finland.

In this way, one stage can be left out from the smuggling chain. This new operating method is probably in use so that organisations can obtain a higher profit margin from their narcotics. For example, a kilogram of amphetamine can be bought at roughly EUR 500 in the Netherlands. Its wholesale price in Finland is easily ten times that. Profits are still many times higher in street sales.



Popularity of cocaine continues to grow

Cocaine is the most commonly used illegal stimulant in Europe. The number of cocaine users varies from one country to the next, and it is used the most in Southern and Western Europe. According to estimates, roughly 14 million adults in the European Union, or nearly five per cent of people aged 15–64 years, have tried cocaine during their life. Some 3.5 million of them have used cocaine during the last 12 months.

As an indication of this, a record-breaking 214.6 tonnes of cocaine were seized in the EU in 2020.

It has been estimated that up to 60 per cent of all cocaine produced in Colombia is delivered to European markets. The reason for this is the high rate of return of cocaine, which in turn results from the general wealth of the market area. Generally speaking, both the availability of cocaine and the number of users are high in Europe. As an indication of this, a record-breaking 214.6 tonnes of cocaine were seized in the EU in 2020. This is nearly four times the amount seized in 2010. Based on the most recent estimates, the corresponding figure in 2021 is expected to be as high as 300 tonnes. At the same time, resealed cocaine has been found to be purer than before, although its price has practically remained unchanged. Furthermore, the seizures of raw materials imported from South America hint that cocaine is being processed in Europe on a large scale.

Wastewater surveys can be regarded as a good indicator of use. For example, according to samples taken at the Helsinki Viikinmäki water treatment plant in May 2022, the incidence of cocaine during weekends was higher than that of amphetamine for the first time.

Use of cocaine increasingly common in Finland

The use of cocaine has also increased significantly in Finland. Wastewater surveys can be regarded as a good indicator of use. For example, according to samples taken at the Helsinki Viikinmäki water treatment plant in May 2022, the incidence of cocaine during weekends was higher than that of amphetamine for the first time.

Traditionally, cocaine has been imported into Finland from South America via Belgium, the Netherlands or Spain. Countries of origin especially include Colombia, Bolivia and Peru. However, it has been noticed that while the markets in Finland have grown, cocaine has been delivered directly from its countries of origin to Finland. This phenomenon may be increasing. On the other hand, possible changes in delivery routes may mean that larger batches of cocaine are imported into Finland, with their final destination being outside our borders. For example, a cocaine batch of roughly 3.5 tonnes was seized in Estonia, which was smuggled into Russia via the Port of Kotka in a banana delivery.

Transit of narcotics sets new challenges for Finnish Customs

The transit of narcotics via Finnish ports also requires Finnish Customs to effectively identify and inspect potential targets accurately and safely. In the future, it must also be ensured that Finnish Customs has access to sufficient background information (notifications and advance information) about consignments accurately and quickly. In addition, the suitability and condition of the technological systems used in inspections must be maintained, and logistics processes must be kept comprehensively under control both at ports and in other transport areas.

Furthermore, Finnish Customs must be able to respond to any external threats potentially associated with cocaine batches of hundreds or even thousands of kilograms. For example, criminals may seek to take possession of narcotics batches in port areas or during transport using force (rip-off operations). Considerable narcotics batches may also end up in Finland due to logistics problems experienced by smugglers. This may increase rip-off operations in Finland.



Amphetamine base was smuggled from the Netherlands inside wine bottles.

Processing and smuggling of amphetamine oil

Every year, Finnish Customs and the Police of Finland uncover a few cases in which crystalline amphetamine has mainly been made from amphetamine oil smuggled from Belgium or the Netherlands.

The scientific name of amphetamine oil is base amphetamine. It is amphetamine in a pure base form. Base amphetamine is a narcotic substance in the same way as regular amphetamine in crystal form.

Base amphetamine is precipitated into a saline form

Base amphetamine is not water-soluble which means that it absorbs poorly into the circulatory system when used orally, for example. For use as a narcotic, base amphetamine is evaporated and the vapour is then inhaled. Normally, base amphetamine is precipitated into amphetamine sulphate, i.e. its saline form, because as a salt it

dissolves in water so that it can be used intravenously or orally. Usually, seized amphetamine is in its saline form.

To precipitate base amphetamine into amphetamine sulphate, a solvent and sulphuric acid are needed in addition to the base. Methanol or acetone is normally used as a solvent, in addition to which easily available battery acid or strong sulphuric acid is used. In the precipitation process, base amphetamine is mixed with the solvent, after which sulphuric acid is added to the solution. The amphetamine sulphate produced in the process is usually dried, after which it can be diluted to the strength used in street sales by adding caffeine, creatine, MSM powder or some type of sugar to it.

Smuggling inside wine bottles

The smuggling of base amphetamine is difficult to detect due to its state. In recent years, Finn-

ish Customs has uncovered cases in which base amphetamine was smuggled inside powder extinguishers, oil circulation heaters and wine bottles.

The most recent of such cases was discovered at the end of March 2022, when the Helsinki Investigation Unit of Finnish Customs uncovered a case in which base amphetamine was smuggled from the Netherlands inside large wine bottles. Some 47 kilograms of amphetamine in total were seized from the suspects apprehended at a leased cottage in Loviisa and in Vuosaari in Helsinki. During the preliminary investigation, it was discovered that the amphetamine had been precipitated at the same cottage.

Some 48 kilograms of amphetamine, one kilogram of marijuana, a hundred grams of cocaine, plus firearms, doping products and cigarettes, as well as EUR 9 000 in cash and a watch worth EUR 20 000 were seized during the preliminary investigation. In addition, it was suspected, based on the

preliminary investigation, that ten kilograms of amphetamine, 300 grams of cocaine and 18 000 ecstasy tablets ended up in street sales through the organisation. The total street value of the seized narcotic substances, doping products and cigarettes and those ended up in distribution would have been roughly EUR 1.7 million.

During the preliminary investigation, nine citizens of Finland, the Netherlands, Belgium and Morocco aged 30–48 years were suspected of being involved in the operation. In September, Helsinki District Court issued sentences for the suspects, ranging from fines to imprisonment. The sentences are not yet legally valid.

The preliminary investigation showed that, in addition to the main suspect in Finland, a criminal group operating in Belgium and the Netherlands organised the operation. The preliminary investigation into the role of the suspects operating outside Finland is in progress.



Firearm seized during a preliminary investigation.

Sanctions against Russia kept Finnish Customs busy

Russia's invasion of Ukraine and the resulting sanctions against Russia and Belarus caused significant workloads for Finnish Customs in 2022.

The EU had already imposed its first sanctions on Russia in summer 2014 after the invasion of Crimea and the war in Donetsk and Luhansk in Eastern Ukraine. These small-scale sanctions only concerned rare products, and enforcing them did not cause any significant workloads for Finnish Customs.

However, everything changed in the winter of 2022, when Russia first recognised the independence of the People's Republics of Donetsk and Luhansk and then invaded Ukraine on 24 February 2022. As a result, the EU slowly started to impose stricter sanctions on Russia. The sanctions were expanded and intensified several times during 2022. Currently, nine packages of sanctions are in force. The most recent package was imposed on 16 December 2022.

Finnish Customs has monitored sanctions on goods, transport and the movement of people

The EU sanctions on Russia have an extensive impact on various financial and societal sectors. They cover the movement of goods, the export of services and skills, banking, financial and insurance services, transport, the movement of people, and EU assets. Finnish Customs is responsible for supervising the movement of goods, as well as transport and the movement of people to some extent.

However, enforcement has mostly concerned the sanctions imposed on the import and export of goods – part of the core operations of Finnish Customs. Goods have been included in every

EU package of sanctions, with new goods being added from one package to the next. The import bans cover iron and steel products, coal and other solid fossil fuels, crude oil and oil products, gold, and goods that generate significant income for Russia (including timber and tyres). The export bans in turn cover defence equipment, dual-use goods, oil exploration, production and refining technologies, high technology, aviation and space industry goods, banknotes of the EU Member States' official currencies, marine products and technologies, luxury products (including electronics and household appliances), and goods that promote Russia's industrial capabilities (including paints, varnishes and lubricants).

A total of 20 000 goods shipments analysed

During the enforcement of sanctions in 2022, Finnish Customs analysed some 20 000 goods shipments between Finland and Russia. More detailed inspections were carried out in roughly 1 200 cases, with some 180 cases resulting in a preliminary investigation.

Enforcement of sanctions has employed a significant number of personnel and units across the organisation monitoring of Finnish Customs. These include the personnel engaged in practical enforcement and controls of goods, handlers of customs declarations, the Command Centre which coordinates customs control operations, as well as personnel in intelligence and risk analysis, investigation, customs information, corporate audit, communications, statistics, legal and international affairs, goods tariffs and tariff systems, and steering and management of sanctions enforcement.

Nearly 300 preliminary investigations of violations of export sanctions against Russia

Monitoring the export sanctions against Russia has caused significant workloads for Finnish Customs and required broad skills in various areas and cooperation between intelligence and risk analysis, customs clearance, physical customs controls and crime investigation. Sanctions monitoring has especially highlighted the significant role of Finnish Customs in foreign trade control, and as a criminal and preliminary investigation authority.

Even though Finnish Customs has previously enforced sanctions and carried out preliminary investigations of any violations, 2022 was an exceptional year from the perspective of criminal investigations. In 2022, Finnish Customs initiated preliminary investigations for a total of 300 cases in which the export sanctions imposed on Russia had been violated. The violation of sanctions is treated as a regulation offence in the Criminal Code of Finland. In previous years, Finnish Customs has investigated five cases in which it has suspected a regulation offence or an aggravated regulation offence.

As a criminal and preliminary investigation authority, Finnish Customs has been engaged in close cooperation, both nationally and internationally. At a national level, it has cooperated with the Ministry for Foreign Affairs and the National Prosecution Authority, among others. Cooperation with the National Prosecution Authority during preliminary investigations has been given specific emphasis, as there is no significant prior case law regarding the violation of export sanctions. Key questions have included the preconditions of different forms of regulation offences and proving sufficient intent.

Banned goods have been hidden or misreported

Roughly speaking, the methods used in the uncovered violations of sanctions can be divided into two groups. On the one hand, private indi-

viduals have attempted to smuggle banned goods into Russia hidden in vehicles or without reporting them to Finnish Customs. In these cases, goods have mainly consisted of various luxury items or other small products that are easy to hide. On the other hand, goods have been declared incorrectly to Finnish Customs. Goods may have been declared under incorrect customs codes to conceal the fact that they are sanctioned goods. Alternatively, the customs code may have been declared correctly, but the final destination has been concealed. The aim has been to transport goods to another country via Russia. The transiting of sanctioned goods through Russia has been permitted, which has made it easier to evade sanctions. This has also increased the risk of critical products being used in Russia.

Heat exchangers in a lorry

One of the first cases to enter legal proceedings involved a situation in which a lorry driver attempted to transport sanctioned heat exchangers from Lithuania to Russia. The driver presented consignment notes to Finnish Customs, according to which the destination of the products was Kazakhstan. The purpose was to transport the products to Kazakhstan via Russia. During the inspection, other consignment notes concerning the same cargo were also found in the possession of the driver, which indicated that the destination was Russia. The driver said that he had first accidentally received the documents in which Russia was incorrectly indicated as the destination. Furthermore, the driver said that he had later received other documents in which the destination was Kazakhstan, but he also maintained the previous documents for some reason. The court deemed that the aim was to transport the products to Russia, not to Kazakhstan, and sentenced the driver to imprisonment for an aggravated regulation offence.

Equipment and training for Ukraine

In March 2022, Ukrainian Customs approached the customs authorities of the European Union and other countries by letter and requested technical equipment and various supplies to help prevent a humanitarian disaster in Ukraine. A list of the most urgently needed supplies was attached with the letter, including first aid kits, fuel, masks, bulletproof vests and torches.

Finnish Customs immediately initiated support measures and set up logistics arrangements to gather equipment from different units across the country. Nearly 400 kilograms of appropriate supplies were put together. Several locations and mobile teams participated in the project. All supplies were first gathered in Vaalimaa as planned through various routes and transport chains, where they were counted and catalogued. From there, the supplies were delivered to Helsinki Airport. The supplies were finally packaged at Airport Customs and prepared for delivery to Ukrainian Customs.

There was a particularly dire need for bullet-proof vests to ensure even slightly safer working conditions for our colleagues in life-threatening circumstances in Ukraine. All the supplies and tools gathered comprised old equipment, while still fully usable and suitable for this type of support. Appropriate removal proposals and

decisions were made before the supplies were delivered. An X-ray device for luggage and small cargo was later delivered successfully to Ukraine.

Sending safety equipment to Ukraine is an indication of the good will and operating capacity of Finnish Customs, as well as the effectiveness of international cooperation between customs authorities in all types of conditions.

Vehicle inspection training in cooperation

Cooperation between the customs authorities of Finland and Ukraine has later continued. The Enforcement Department of Finnish Customs will provide targeted vehicle inspection training for Ukrainian Customs in 2023. Online training has already been provided, and in-person training will be arranged in Poland close to the Ukrainian border during the first half of 2023. The training will be funded by the EU Customs Programme, and it will focus on operations in temporary vehicle inspection locations, of which there are thousands in the country. In addition, the training will include vehicle inspections, focusing on vehicle structures and occupational safety using conventional, but updated methods. This represents customs cooperation at its truest.

Combating and uncovering food crime in cooperation between Finnish Customs and the Finnish Food Authority

Food fraud is considered part of international fraud in the strategy and action plan for the prevention of the shadow economy and economic crime for 2020–2023. Food operators gain illicit financial benefits by importing illegal food products with an unclear country of origin and by ignoring transport requirements. At the same time, they place food safety at risk and potentially spread animal diseases.

To combat food fraud, a cooperation project between Finnish Customs and the Finnish Food Authority was launched for 2021–2023. The primary goal of the project is to combine the expertise of both organisations so that they can together uncover crime in the food chain in cross-border goods transports. The aim is to build effective processes between food control authori-

ties and Finnish Customs to uncover crime in the food chain.

During the early part of the project, the processes of Finnish Customs and the Finnish Food Authority in uncovering and investigating food fraud were described and cooperation models were prepared to improve the efficiency of combating.

Intensified control pilot project for imported spices, berries and meat products

To identify any needs to intensify and develop cooperation and coordination, an intensified control pilot project between the Finnish Food Authority and municipal food control authorities was aimed at the importation of spices, fresh

berries and meat products. The pilot project was carried out in three stages between May and September 2022, and various units of Finnish Customs, the Finnish Food Authority and municipal food control authorities participated in it. The purpose of the project was to identify the control, crime prevention and cooperation processes of different authorities and test the effectiveness of existing instructions and processes.

The first period of intensified control focused on finding any banned colourants hazardous to health in colourful spices, as well as identifying any other non-compliance with regulations. The aim of the second period was to identify whether berry labelling included appropriate information, such as the origin. The third period of intensified control was targeted at the importation of meat products and especially at the origin of meat and the prevention of African swine fever.

In addition, several suspicions of crime related to the importation of food products were investigated during the project based on food control tips and findings made by Finnish Customs.

Intensified control by Finnish Customs: Food supplements

Before the joint pilot project for intensified control, Finnish Customs tested its processes by placing food supplements sold at Finnish online shops under intensified control at the beginning of 2022. The aim was to identify whether food supplements imported into Finland contain any non-permitted pharmaceuticals.

Pharmaceutical or medicinal plants were found in nearly a third of the examined products. In addition, prohibited additives and inaccurate packaging labels and health claims gave cause for warnings or product rejections. Of the 24 food supplements investigated by Finnish Customs, 13 were found to be unfit for consumers, which is why their importation or placement on the market was prohibited.

First period of intensified control: Spices

The aim of the first period of joint intensified control between Finnish Customs, the Finnish Food Authority and municipal food control authorities was to find any non-permitted colourants in spices imported into Finland. The unauthorised colouring of spices is a fraudulent and common activity in the EU. Intensified control was targeted at operators whose products were assumed to be non-compliant based on earlier findings. The primary aim was to find Sudan dyes that are hazardous to health. Samples were taken from colourful spices, including curry, chili, paprika and turmeric powder. However, no non-permitted colourants

were found in the investigated spices.

Instead, there were problems with the microbiological quality and concentrations of crop protection agent residues.

Some 67 % of the tested spices were found to be non-compliant with regulations. Finnish Customs prohibited the import of five products. Warnings were issued for less severe errors in packaging labels or slightly elevated concentrations of microbes. One of the rejected products contained salmonella, and excessive concentrations of crop protection agents were found in four spices during laboratory tests. While residues of crop protection agents do not present any acute health hazard, their concentrations exceeded the permitted limits in the rejected products. In addition, one of the tested spices was rejected due to inaccurate packaging labels.

Second period of intensified control: Fresh berries

During the second period of intensified control, information was collected on imported fresh berries. Finnish Customs also inspected vehicles and berry loads at a port, analysed berry consignments, and forwarded its findings to municipal food control authorities who conducted inspections in berry sales locations in their control areas. Inspectors from four municipal control units also participated in the planning of intensified control and were on standby during the period, while loads were also inspected in areas of other control units.

The inspections conducted at sales locations focused on identifying whether consumers were provided with statutory information at the time of sale. If the accuracy of the origin was suspected, it was verified through an isotope analysis. Based on isotope analysis results, it is possible to deduct the geographic growth location of berries. The isotope analyses were conducted at the Finnish Food Authority's laboratory.

As a result of the inspections conducted at berry sales locations by municipal food control authorities, it was identified that berries of foreign origin were sold as Finnish berries in a few cases. In addition, other food importation cases that did not meet the statutory requirements were uncovered during the intensified control of berries. These shipments were effectively monitored and inspected in the control chain, and their access to the market was prevented.

Third period of intensified control: Meat products

The third period of intensified control focused on the importation of meat products from the Baltic >

countries. Focus was on identifying the origin of meat and preventing African swine fever (ASF). An important unit participating in the project from Finnish Customs consisted of food sniffer dogs specialising in identifying animal-based food products. A specialist from the Finnish Food Authority provided expert help during food inspections.

ASF is a severe viral disease that causes fever and internal bleeding in pigs and wild boar which, despite attempts to combat it, continues to spread to new areas in the EU. It presents a significant financial threat to the Finnish pig and meat industries. The virus may spread through food products, goods or people, which is why the importation of pork and wild boar meat, meat products made from them and other products containing them from various EU countries has been restricted. Restrictions imposed during the risk of animal diseases apply to the commercial transport and trade of food products and food products carried and purchased by private individuals for private uses.

Based on the restrictions set to combat ASF, Finnish Customs detained a total of 80 kilograms of meat products over a short period.

Special expertise and a rapid exchange of information are key

The intensified control project succeeded well in combining the expertise of different authorities and providing new information about combating and uncovering food crime in cross-border transports. Based on the results, the special expertise of the organisations and a rapid exchange of information between Finnish Customs, the Finnish Food Authority and municipal control authorities significantly increase the effectiveness of combating food fraud in cross-boundary goods transport.

Effective cooperation between the authorities and the planning and implementation of various stages of the pilot project required close contact and commitment. A solution-driven atmosphere and mutual trust in the project team were key in implementing the pilot project. The project showed that it is important to examine the effectiveness of existing processes and instructions between the authorities from time to time. By further intensifying cooperation between different authorities, we can achieve even better results in uncovering food crime in the future.

333 years of customs crime prevention and investigations

The history of customs crime goes as far back as customs activities. The first regulations on foreign trade and duties were introduced in the Middle Ages, and people have tried to evade them ever since.

Customs offences as a separate category

In 1636, the first customs organisation was established in the Swedish Empire, to which Finland also belonged. Customs offences were separated from other crime in 1689.

The investigation and prosecution of customs offences was assigned to sea toll courts that convened immediately after a case was uncovered. Their members included customs officials and town merchants. Customs officials acted as prosecutors, as it was typical to the system of the time that individual officials acted as prosecutors in criminal cases concerning their field.

As early as in the 18th century, customs offences were considered a significant soci-

etal problem. This is well illustrated by the fact that highly detailed statutes were often issued for the prevention of smuggling and duty misappropriations.

When a separate customs organisation was established in Finland in 1812, the prevention of customs offences was assigned to it. Sea toll courts were dissolved, and the processing of offences was transferred to municipal courts. Customs managers acted as prosecutors in criminal cases in their respective customs territories, with the customs organisation's official prosecutor acting as the supreme prosecutor in customs crime cases.

Alcohol a long-standing favourite among smugglers

In the early 19th century, travel duty officials were recruited. They were mobile customs crime prevention officials who were authorised to investigate customs offences and assign them to courts.



On 14 December 1976, a record seizure was made at Helsinki Airport: 11 kilograms of heroin concealed in tin cans. Customs Museum.

Several other authorities, including rural police chiefs, often also discovered customs offences in their work. Fees were paid for information and seizures.

At the time, goods that carried high duties or whose importation was prohibited were smuggled in particular. However, one article came before everything else: spirits. The prohibition of the importation of spirits entered into force in 1811 and remained in effect for many years to come.

Alcohol smuggling reached its peak in the 1920s and at the beginning of the 1930s when the prohibition was in force in Finland. When the prohibition came to an end, Customs could also focus on other customs crime and fraud. Criminal investigations were intensified in the 1930s by recruiting the first customs detectives who investigated customs offences across the country. The detectives achieved good results from the very beginning.

From regulation to free trade

A difficult time of war and a long period of rationing soon followed, introducing new complicated regulations on foreign trade. Customs offences concerned various goods that were hard to come by. The investigation of the most significant and extensive customs offences was assigned to customs detectives, whereas customs managers of customs territories were still responsible for crime prevention at a local level.

When free trade was introduced in the 1950s and customs duties decreased, customs crime started to focus on goods carrying high duties, such as alcohol and cigarettes. In the 1960s, the smuggling of narcotics became a new phenomenon – previously, narcotics were mostly pur-



1990s: doping tablets inside a surfboard. Customs Museum.

chased at pharmacies. As importation was the most critical phase in narcotics trade, Customs intensified its crime prevention operations.

The inspection of all aspects of goods and passenger transport had to be given up after the 1950s when traffic volumes reached new levels. Other control methods also had to be developed.

Crime prevention rises to the challenge

After the 1960s, foreign trade and transport changed their shape and grew massively. At the same time, customs crime expanded and became international. Customs procedures were updated, and new equipment was required to prevent any illicit activities. In 1971, Customs was divided into customs districts that spanned the whole country. A new job role was established, investigators of customs offences, who were appointed to each customs district.

According to the National Board of Customs, investigators were required to have "an outgoing attitude, a good knowledge of people, people skills, consistent deductive abilities, quick perceptive skills, persistence and tenacity, a sense of duty, and a good knowledge of customs operations". Since the 1970s, investigators of customs offences were also able to attend police officers' courses.

The legal processing of customs offences was changed in 1972, after which customs officials no longer acted as prosecutors. At the same time, the system of paying seizure fees to customs employees and informants was discontinued. In 1973, the crime prevention organisation also underwent a complete overhaul. Ever since, Customs has had separate customs enforcement and crime prevention units. In 1980, Customs had 30 investigators.

Authorities working together

Finnish Customs was already engaged in close cooperation with the Police of Finland, the Finnish Coast Guard and the Finnish Border Guard during the early years of Finnish independence. Since then, their cooperation has become even closer. Cooperation focuses on crime prevention and criminal investigations.

International cooperation in crime prevention started in the 1920s between the Nordic countries. Since then, official customs enforcement agreements have also been signed on mutual assistance between the authorities of different countries. The first was signed with Sweden in 1963. The EU Member States are also engaged in close crime prevention cooperation.

More targeted customs control through intelligence and risk analysis

At the end of the 1980s, legislation on coercive measures also affected the prevention of customs offences. It restricted the authorities' powers, and new operating methods had to be sought. In addition, EU membership in 1995 caused many changes in customs enforcement.

Finnish Customs shifted to more targeted control, with information and its use at its core. As part of this change, Finnish Customs estab-

lished its intelligence unit in 1994. Since the 1990s, "intelligence" and "risk analysis" have been keywords in customs enforcement and crime prevention. Close cooperation with various trade and transport organisations was also something new.

Offences and investigations go online

The significantly increased use of technology in investigation and intelligence has been the trend in recent decades. Data networks are exploited more and more in customs crime, and Customs must focus on them. However, the input of criminal investigators and intelligence officers remains difficult to replace. Currently, Finnish Customs employs some 260 investigators.

Throughout the centuries, customs offences have been fairly similar, even though goods and methods have changed. Regulations on trade and international transport are often highly complicated and undergo constant changes.

Furthermore, customs crime has always involved a significant international dimension. To this end, the European Commission and the EU Member States established the European Public Prosecutor's Office (EPPO) in 2017. It has highly extensive supranational powers in the Member States. For example, EPPO can bring perpetrators to justice for crime targeted at EU funds, including customs duties.

Crime statistics

Crime overview	2018	2019	2020	2021	2022
Offences	8 943	7 835	6 641	5 402	6 482
Suspects of offences					
Foreigners total	2 919	2 856	2 121	1 723	2 160
All suspects	8 222	7 520	6 216	5 097	5 915
Impact of customs crime prevention (EUR million)					
Recovered proceeds of crime	30,80	24,50	26,00	32,10	71,3
Value of goods not seized	4,17	21,49	19,58	21,07	25,99
Evaded taxes	8,64	24,20	11,60	17,09	8,75
Total	43,61	70,19	57,18	70,26	106,04

Narcotics-related offences	2018	2019	2020	2021	2022
Aggravated narcotics offence	281	389	272	285	291
Narcotic offence	2 403	1 527	1 114	1 111	955
Preparation of a narcotics offence	12	34	35	78	96
Illicit consumption of narcotics	57	70	21	69	47
Total	2 753	2 020	1 442	1 543	1 389

Seized narcotics	2018	2019	2020	2021	2022
Amphetamine and methamphetamine (kg)	46,3	24,2	42,4	80,8	86,5
Hashish (kg)	34	47	0,7	3,5	12,1
Heroin (kg)	0,1	7,3	0,04	0,11	0,002
Khat (kg)	711	1 313	427	276	926
Cocaine (kg)	8,2	32,9	10	55	4,8
Marijuana (kg)	199,9	255,6	280,4	261,7	318,4
Total (kg)	1 060	1 714	769	710	1 382
LSD (doses)	6 039	3 671	1 699	9 893	3 332
Ecstasy (tablets)	187 784	40 935	79 451	53 916	40 350
Buprenorphine (tablets)	33 375	14 868	54 518	41 108	4 115

Medicine offences	2018	2019	2020	2021	2022
Medicine offence	80	117	456	103	155
Medicine violation	633	564	1 015	828	1 175
Total	713	681	1 471	931	1 330

Seized medicines (tablets)	2018	2019	2020	2021	2022
	56 009	83 843	370 385	1 537 444	355 956

Doping offences	2018	2019	2020	2021	2022
Aggravated doping offence	13	9	23	22	24
Doping offence	50	47	46	62	80
Petty doping offence	167	150	169	166	188
Total	230	206	238	250	292

Seized doping substances (tablets/ampoules)	2018	2019	2020	2021	2022
	587 445	298 326	34 678	21 611	24 868

Seized cigarettes (million pcs)	2018	2019	2020	2021	2022
	2,7	2,7	4,5	0,7	1,2

Seized snus (kg)	2018	2019	2020	2021	2022
	6 744	4 940	7 011	9 104	4 460

Alcohol offences	2018	2019	2020	2021	2022
Aggravated alcohol offense	0	2	7	2	5
Alcohol offence	3	4	16	1	1
Alcohol violation	4	1	1	0	5
Petty Alcohol offence	358	321	88	67	58
Yhteensä	365	328	112	70	69

Alcohol seizures (litres)	2018	2019	2020	2021	2022
Neutral spirits	210	0,5	4,4	9	0,5
Others	2 320	1 272	11 732	10 975	21 795
Total	2 530	1 272,5	11 736	10 984	21 796

Firearms offences	2018	2019	2020	2021	2022
Aggravated firearms offence	2	0	6	8	3
Firearms offence	31	33	103	85	81
Petty firearms offence	143	146	66	56	77
Firearms violation	0	0	0	3	0
Total	176	179	175	152	161

Seized weapons	2018	2019	2020	2021	2022
Gas weapons	127	187	506	435	284
Firearms	20	45	28	56	20
Total	147	232	534	491	304

Tax frauds	2018	2019	2020	2021	2022
Aggravated tax fraud	116	149	98	96	122
Standard offence	251	256	231	156	113
Petty tax fraud	927	957	588	316	347
Total	1 294	1 362	917	568	582

Customs offence investigations 2022

Source: Customs Laboratory

Samples relating to suspected customs offences (pcs)	
Doping	681
Narcotics	1 875
Pharmaceuticals classified as narcotics	263
Substances banned from the consumer market	740
Unclassified narcotic substances	63
Pharmaceuticals	1 485
Other crime-related samples	726
Total	5 833

tulli.fi

