

# Finnish Customs Enforcement 2024



**CUSTOMS**

# Content

- 6** Crime situation
- 11** Security first – Finnish Customs is an overall security authority
- 12** Low-value e-commerce shipments from outside the EU pose various challenges for Finnish Customs
- 15** Finnish Customs supporting other enforcement authorities
- 16** Tracking cryptocurrencies demands technical expertise and close international cooperation
- 17** Investigating value added tax fraud in partnership with the European Public Prosecutor’s Office
- 18** Ensuring the safety of sea traffic with the European Ports Alliance and PCB cooperation
- 20** Tracking and recovering proceeds of crime has improved
- 21** Millions of cases of value added tax fraud in intra-Community purchases of vehicles
- 22** Finnish Customs uncovered an aggravated regulation offence
- 23** EU funding strengthens Finnish Customs’ control capabilities in a changing environment
- 24** Finnish Customs’ control tools are developed with CCEI funding
- 25** Quantities of smuggled cocaine continue to climb
- 26** Around 20 million euros worth of marijuana seized
- 28** Finnish Customs monitors and identifies CBRNE substances that pose threats
- 30** Finnish Customs’ sniffer dogs work hard for our safety
- 31** Preliminary ruling of the Supreme Court on snus smuggling
- 32** Crime statistics

**Executive editor**  
Gardemeister Samy

**Editor in Chief**  
Lounatmaa Petri

**Subeditor**  
Piirainen Angelika

**Photographs**  
Customs  
Cooperations partners

**Statistics**  
Soini Saila

**Language revision of  
the original Finnish  
text**  
Turkama Kati

**Layout**  
Suominen Eija

**Publisher**  
Enforcement Department  
of Finnish Customs

**Contributing writers**  
Alamäki-Karkiainen Pirkko  
Alhonen Miika  
Arhippainen Kati  
Castro Puma  
Gardemeister Samy  
Heikkinen Harri  
Holster Riikka  
Jokela Jaana  
Kainulainen Ville  
Kallio Janne  
Kaunisto Kimmo  
Koskenranta Hanna  
Kuparinen Sanna

Nieminen Ari  
Petrell Sarianna  
Salonen Reetta  
Sarvikivi Jani  
Sopanen Tenho  
Törmälä Ville  
Vanhala Mikko

**Printing house**  
Punamusta Oy

ISSN 2489-6276 (print)  
ISSN 2489-6284 (online)

# **Recognition and results speak for themselves**

---

**Editorial**



2024 was another interesting year of hard work for Finnish Customs' enforcement. Over Christmas, the Eagle S case reminded us how much our operating environment has changed in the areas near Finland. Finnish Customs must also respond to these changes, and we have made great progress in this area. And there is more to come. Finnish Customs' new strategy was approved at the end of the year, making us an even stronger security authority. Our preparedness and contingencies for hard-to-predict incidents have been increased, and everything we do will highlight safety and freedom from danger, not to forget the smooth running of the legal goods trade, as well as ensuring the preconditions for fair competition and smooth customs services for companies. One Finnish Customs—security and competitiveness through cooperation: that is our vision.

Cooperation between the Police, Customs and the Border Guard, which plays a major role in our enforcement sector, also gained a new strategy towards the end of the year. The strategy, which came into effect at the start of 2025, further intensifies the important collaboration between customs enforcement and law enforcement. It is vital for a small country like Finland to foster cooperation and joint activities and enable them through legislative instruments. Police, Customs and the Border Guard—strong and effective together is a clear vision that obligates us authorities to ensure the internal security of Finland and the European Union together. Preparedness, technological compatibility, procurement with EU funding and communications are among the entirely new elements of the strategy.

The situation on the eastern border remained the same throughout the year. The border-crossing points have been closed, except for occasional freight train

traffic. Finnish Customs' personnel have been superbly flexible and understand the background of the change. The situation is not expected to change. At the time of writing, Prime Minister Petteri Orpo announced that, for securing Finland's safety, the eastern border cannot now be opened. The reassignment of personnel from the eastern border to Southern Finland, airports in Lapland, and the EU's internal border has reinforced the crossing points for important passenger and commercial traffic flows for Finnish Customs. The results speak for themselves. Especially on the narcotics front, the seizure rates of cocaine and marijuana have increased dramatically. Enforcement activity has been successfully targeted at high-risk traffic and sites. Our operations are characterised by well-managed and professional control activities.

The challenges affecting the entire European Union—the sharp rise in e-commerce and a significant increase in cocaine smuggling by international organised criminals—have added their own colour to the year. The security of EU ports has received much attention, and measures have been taken. This also requires cooperation with businesses. In Finland, Customs is in charge of this aspect of cooperation between the Police, Customs and the Border Guard.

The phenomenal popularity of e-commerce in consumer purchasing behaviours has posed challenges for EU customs authorities in terms of controls and the operational capabilities of customs clearance systems. Together with our colleagues at the Ministry of Finance, we have influenced the EU customs reform, which is currently underway, to ensure it results in legislative amendments that will be much-needed in the future. Enforcement work has been carried out based on target selection using an automated mail monitoring line and EU cooperation, especially with the EU Anti-Fraud Office (OLAF).

Ukraine's war against Russia will soon enter its third year. Finnish Customs has been an active influencer in Finland in the preparation of EU sanctions for the Ministry of Foreign Affairs. It has also intensified its cooperation with states at the EU's external border on information exchange and controls. Nationally, the activity has kept our enforcement and crime prevention personnel busy. Their performance has been excellent.

Finnish Customs has been widely praised for its enforcement activities and received support from politicians and the ministries that supervise us. Our expertise has also been recognised by the EU Commission. We have communicated actively and continued our advocacy efforts across various EU forums in the areas of legislation and internal security, as well as in developing the customs union and customs cooperation.

Excellent. Many thanks to all of you for this past year.

Helsinki, 8 January 2025

**Samy Gardemeister**

Director of the Enforcement Department

# Crime situation

---

The tense geopolitical situation has created uncertainties in Europe and fundamentally changed the security and operational environment in Finland. The volatility of international markets, changes in transport and goods flows, and society's dependence on Baltic Sea transport pose new challenges for Finnish Customs. Finnish Customs also has to deal with the explosive growth of e-commerce, sanctions enforcement and the ever-evolving nature of customs offences. In this context of greater security and trade policy tension, Finnish Customs bears an increasingly broad responsibility for societal security.

## **Finnish Customs as a security authority**

Finnish Customs is the only authority that operates on all of Finland's borders and monitors cross-border traffic. Finnish Customs also plays an important role in combating cross-border crime. Since the eastern border closed in November 2023, the need for enforcement and crime prevention by Finnish Customs has increased at ports and on the western border. Logistics can only run smoothly if Finnish Customs ensures that major passenger and freight hubs remain operational. Finnish Customs also has an important role to play in preventing the entry of banned substances and restricted goods, thus preventing harm from their use.

Finnish Customs aims to ensure that our society and environment are safe and stable. The demands of the changed operating environment have emphasised Finnish Customs' role as a security authority. In addition to "hard security", Finnish Customs' responsibilities include enabling equal competition between businesses and ensure the safety of consumers, the environment and the climate. Finnish Customs protects society's economic interests, facilitates legitimate foreign trade and ensures the safety of goods.

Close cooperation between the Police, Customs and the Border Guard has been further enhanced during this exceptional year. International cooperation in intelligence gathering, enforcement and criminal investigations is also important. Finnish Customs is also preparing internal reforms to make it more responsive to society's expectations.

## **Crime in ports and sea transport**

Ports are among the largest and most important hubs for international freight logistics. In Finland's changing security environment, the functioning of ports and maritime transport is essential for the security of society. In 2024, Customs' priority for Police, Customs and Border Guard cooperation was "criminal activity and influence through ports".

In recent years, the vast majority of drugs smuggled into Finland have entered the country via ports, mainly on lorries arriving by ferry. There has also been a significant increase in cocaine smuggling in shipping containers in the Baltic Sea region, and some cargoes have reached Finland. In addition to drug trafficking, ports also detect waste and regulation offences, smuggling of weapons and cigarettes, and other crimes. Ports also facilitate activities linked to illegal immigration and terrorism.

**In recent years, the vast majority of drugs smuggled into Finland have entered the country via ports, mainly on lorries arriving by ferry.**

Criminal actors are constantly developing new ways to exploit sea transport for their illegal activities. Criminal networks are increasingly linked to companies operating in Finnish ports, especially in the freight forwarding and logistics sector. Corruption, intimidation and violence, which are strongly linked to the modus operandi of international organised crime, are serious threats to Finland's internal security. In addition to criminals, state actors and organisations acting on their behalf have become a threat. Finnish Customs has responded to the growing importance of ports by stepping up activities to support the security of sea transport.

## **Impact of customs crime prevention worth EUR 130 million**

In 2024, Finnish Customs registered 5 527 criminal cases, around 700 fewer than in the previous year. With the closure of the eastern border, minor rationing offences have almost disappeared. Tax fraud and pharmaceutical crime also fell. In contrast, drug-related crime increased significantly. In addition to record drug seizures, Finnish Customs seized a substantial amount of snus, cigarettes and doping substances.

In 2024, the societal impact of Finnish Customs' crime prevention activities was very large, totalling almost EUR 130 million. The majority of this, EUR 56 million, consisted of recovering the proceeds of criminal activity. The amount also included items not seized during investigations, valued at EUR 50 million, and taxes evaded through criminal activity, amounting to EUR 21 million. This excellent result reflects the successful targeting of Finnish Customs' operations.



### **Crime-related violence on the rise**

Violence linked to organised crime is on the rise. The typical modus operandi of organised crime groups is to arm themselves, seek power and use violence. A total of 154 firearms offences were recorded in 2024, which is the same as in recent years.

Finnish Customs seized 350 weapons, which is 100 more than in the preceding year. Of these, 342 were gas-powered weapons. Most of the gas-powered weapons were seized from postal shipments and passengers entering Finland from Estonia. Due to differing arms legislation in EU countries, gas-powered weapons can be ordered from international online shops. Gas-powered weapons are easy to convert into weapons capable of firing bullet cartridges. Illegal weapons and their components, as well as 3D weapons, are traded on dark web platforms.

### **Sanctions are circumvented by increasingly complex means**

Finnish Customs has been kept busy with the European Union's sanctions against Russia and the related investigations. Since the start of the war in Ukraine, Finnish Customs has detected almost 30 000 anomalies in goods traffic, of which 3 700 have undergone targeted checks. Finnish Customs has opened preliminary investigations into sanctions violations in a total of 900 cases.

Since the eastern border was closed, the number of minor regulation offences has fallen significantly. However, the numbers of standard and aggravated regulation offences have remained high. In 2024, Finnish Customs recorded nearly 100 regulation offences related to sanctions violations, 35 of which were investigated as aggravated offences. The courts have convicted several dozen offenders.

Russia is seeking to acquire the equipment, materials and technology needed to maintain its military capability by circumventing sanctions in an increasingly diverse range of ways. Complex international networks of companies, middlemen and front companies are used to transport goods to Russia. The transport channels vary, and sales companies are deceived by cover stories and forged documents. The approaches are adapted as new sanctions regulations are introduced. In addition, professional assistants are used to conceal suspicious financial transactions and to take advantage of customs and export procedures, among other things.

Finnish Customs has investigated some cases involving a highly systematic and organised approach. For example, in some attempts to export sanctioned goods to Russia, the goods arrive in Finland by air and are then sent for intermediate warehousing before being taken to Russia by road. The suspects have included executives in international freight forwarding companies.



Finnish Customs foiled attempts to export various high-tech products, defence equipment, electronic devices and drones to Russia.

### **Drug crime is becoming more professional and international**

The number of narcotics offences that Finnish Customs was made aware of increased significantly compared to the preceding years. In 2024, Finnish Customs uncovered a total of 2 055 narcotics offences. The number of large narcotics offences increased, and there were more aggravated narcotics offences than ever before (562). Seizures of marijuana, cocaine and amphetamine in particular surpassed the threshold for aggravated offences. There were also more standard narcotics offences than in previous years. Most of them are uncovered in postal traffic.

Foreign nationals have taken on a stronger role in drug crime. In 2024, the proportion of foreigners suspected of aggravated narcotics offences investigated by Finnish Customs rose to 57 per cent. Finnish operators have well-established links with criminal networks selling drugs, particularly in the Baltic countries, Spain, Sweden and the Netherlands. Albanian criminals are also known to organise, among other things, cocaine smuggling to the Nordic countries. In many cases, the smuggling of drugs into Finland is managed entirely from abroad.

The countries of origin, routes and concealment methods for smuggling drugs into Finland have changed in some cases. Production chains are changing due to drug legalisation in other countries. For example, cannabis is increasingly imported into Finland from non-European countries where it is legalised. In addition,

more narcotics are now being imported into Finland via Sweden. However, the vast majority of hard drugs still enter Finland by mail and express courier, commercial traffic and passenger traffic from the Baltic States and Western Europe.

Finnish Customs' most significant drug crime investigations show that the serious and organised drug crime in Finland has become increasingly professional and international. Drug smuggling and trafficking are carried out by multinational criminal networks that use trusted individuals and service providers around the world. The perpetrators and the proceeds of the crimes are concealed using measures to enhance anonymity, such as highly encrypted communication channels and cryptocurrencies. More violence is used in international activities.

Sites on the dark web play a major role in drug trafficking. In the autumn of 2024, Finnish Customs worked with the Swedish police and Europol to close down the Sipulitie trading platform, which operated as a hidden service on the Tor network, and to seize the content of the web servers. The site had over 17 000 registered user accounts. The administrator has reported that Sipulitie had a turnover of EUR 1.3 million.

### **Drug seizures increased dramatically**

In 2024, Finnish Customs seized a total of 2 052 kg of drugs, almost double the amount seized in the previous year. Seizures of marijuana, amphetamine and cocaine in particular skyrocketed. The amount of marijuana seized in 2024 was by far the largest in history at 1 321 kg. Finnish Customs seized a total of 57 kg of hashish.



Marijuana was smuggled into Finland mainly from Spain, Thailand and the United States. Thailand has legalised cannabis, and marijuana is available there at low prices. Marijuana is smuggled into Finland by mail and air travel. In one exceptionally large case, Finnish Customs seized more than 2 million euros worth of marijuana smuggled from Spain and Thailand. Marijuana was found in the suitcase of a suspect who had arrived from Bangkok and in a large storage room rented in Espoo. It was a continuous, skilfully-organised import operation.

**In 2024, Finnish Customs seized a total of 2 052 kg of drugs, almost double the amount seized in the previous year.**

According to wastewater tests by the National Institute for Health and Welfare (THL), amphetamine is the most widely used stimulant drug in most of Finland. Its use increased in several cities in 2024. Finnish Customs seized 237 kg of amphetamine, many times the amount seized in previous years. Amphetamine often comes to Finland from the Netherlands or Germany. Methamphetamine currently accounts for a fairly small proportion of Finland's drug market. In 2024, Finnish Customs confiscated 6.6 kg of methamphetamine.

Cocaine use has remained high. According to the THL wastewater study, cocaine use increased in 2024 throughout the country, up to and including northern Finland. The amount of cocaine seized was more than three times as much as in the previous year at 53 kg. Most of the cocaine seized by Finnish Customs was very pure. In one major case, 15 kg of cocaine was found in the chassis of a car that arrived in Naantali harbour on a ferry from Sweden. The cocaine had a street value of around EUR 2.3 million.

Cocaine also enters Finland by commercial freight and mail. In addition, air passengers smuggle significant quantities of cocaine concealed in luggage and inside their bodies. In one of the aggravated drug offences that Finnish Customs investigated, a passenger brought almost a kilo of cocaine into Finland inside their body.

LSD was seized in much larger quantities than in the previous year: 4 300 doses were seized. In contrast, substantially less ecstasy was seized than in previous years: only 16 970 tablets. Similarly, Finnish Customs seized 350 kg of khat, less than in the previous year. Heroin seizures have been small in recent years. Finnish Customs seized only 20 g of heroin in 2024.

### **Record quantities of narcotic medications seized**

In 2024, a record total of almost 648 900 units of narcotic medication were seized. A single investigation accounted

for the lion's share, when 450 000 tablets were discovered. Narcotic medicines enter the country in heavy goods traffic, postal deliveries and, to some extent, passenger traffic. Benzodiazepines are often smuggled from the Balkan region.

Subutex, a buprenorphine product, has maintained its position in the drug market. Subutex seizures were well up on previous years, at 68 300 units. Subutex comes to Finland mainly from France.

The dark web is a major source of designer drugs, which are seized from postal consignments. New designer drugs are constantly being created by slightly modifying substances that are already classified as narcotics. For example, significant quantities of various derivatives of alpha-PVP, such as alpha-PHP and alpha-PiHP, were seized in 2024. In total, Finnish Customs seized almost two kilograms of the substances, a large amount considering that these synthetic cathinones are taken in smaller doses than other stimulants. GBL, which is prohibited in consumer markets, was seized in a significantly lower quantity than in the previous year—a total of 25 litres. One characteristic of designer drugs is that they are used in more different places and at more different times than conventional drugs.

### **Doping and pharmaceutical crimes uncovered in international mail**

In 2024, Finnish Customs uncovered 427 doping offences, which is slightly more than in the preceding year. The number of minor doping offences remained high, but only nine aggravated offences were recorded. However, the number of seized doping substances tripled compared to previous years. Finnish Customs seized a total of 62 500 tablets or ampoules of doping substances. The increase is explained by a few large seizures of substances sent by mail from the Netherlands and a foot passenger arriving by ferry from Estonia, among others. The most commonly seized substances were anabolic steroids and injectable testosterone.

Finnish Customs recorded 710 pharmaceutical crimes and offences, fewer than in previous years. The quantity of pharmaceuticals seized was also the lowest in five years, at 75 900 units. Nicotine pouches are no longer classified as pharmaceuticals, which contributes to the decline in the number of pharmaceutical crimes and seizures. In 2024, the most common pharmaceuticals seized by Finnish Customs were erectile and anti-hypertensive drugs, antihistamines and various antibiotics. The majority of the individual crimes and offences related to pharmaceutical and doping agents are uncovered in postal and express freight traffic, mainly in the international post arriving at Helsinki Airport.

### **Long and demanding financial crime investigations**

Regulation offences have increased the number of financial crime investigations by Finnish Customs over the past three years. In 2024, Finnish Customs regis-



tered 137 new financial crime reports and completed the investigation of 125 financial crime cases. Finnish Customs recorded 404 cases of tax fraud, much more than in the previous year. A significant share of the tax frauds investigated by Finnish Customs concerned the smuggling of tobacco products. Since the closure of the eastern border and the Supreme Court ruling of June 2024 (KKO:2024:39), the number of tax fraud cases has decreased because cases of snus smuggling are no longer investigated as tax frauds.

There were 71 cases of aggravated tax fraud. Some of these were cases of smuggling illicitly manufactured cigarettes. The tax interest in these cases was substantial. Investigations also covered major cases of VAT and customs duty evasion on imports and carousel fraud related to intra-EU trade. For example, several million euros were avoided in VAT fraud on intra-Community purchases of vehicles.

Finnish Customs' Economic Crime Investigation Unit cooperates with the European Public Prosecutor's Office (EPPO) in complex financial crime investigations. EPPO investigations are long-lasting and involve close international cooperation. The number of EPPO investigations is growing, with a dozen currently underway at Finnish Customs. Preliminary investigations have concerned, among other things, additional and anti-dumping duties.

### **Significantly more cigarettes and snus than in the previous year**

In 2024, Finnish Customs uncovered numerous large batches of cigarettes illegally imported into Finland. Approximately 7.1 million cigarettes were seized in criminal cases, which is the highest number in ten years. Most of the smuggling cases were detected in intra-EU traffic, in shipping traffic from Estonia to Finland. Cigarettes were found in lorries and cars. Illegally imported cigarettes were also discovered in warehouses in Finland. The cases show that cigarette smuggling into Finland has increased and become more professional.

In 2024, illegal imports of snus began to rise again. Finnish Customs seized a total of 4 800 kg of snus, more than five times the amount in the previous year. The seizure rate was boosted by one major case, in which around 3 600 kg of snus was smuggled out of Sweden in a single commercial transport operation. The border between Sweden and Finland remains the most common route for smuggling snus. In addition, large quantities of snus arrive in southern Finland by ship from Estonia and Sweden.

### **Alcohol-related crime down – laughing gas a new phenomenon**

In 2024, Finnish Customs recorded 24 alcohol crimes, which was clearly more than in 2023. As in 2023, a small amount of alcohol was seized: 1 520 litres. Fifty-seven batches of beverages containing a total of 27 220 litres of alcohol were transferred for tax assessment from passenger traffic. From commercial transport, 62

consignments of alcohol were sent for tax assessment. The alcohol tax fraud offences have involved smuggling alcoholic beverages in intra-EU personal and passenger transport and illegal online sales.

In 2024, large quantities of laughing gas, which young people use as an intoxicant, flowed into Finland. Finnish Customs checks the prescription and licensing requirement for shipments of laughing gas. However, Finnish Customs cannot intervene in the import of laughing gas unless it is imported for medical use. The street trade in laughing gas is lucrative. In some cases, street gangs were suspected to be behind the activities. There are serious health risks associated with laughing gas, including permanent nerve damage.

### **Environmental crimes require international investigation**

The number of environmental, intellectual property, counterfeiting, and customs clearance offences has remained low. Food fraud and environmental and nature conservation crimes are internationally significant phenomena and pose immediate threats to the environment and human health. The activity is organised and productive, with a low risk of getting caught and suffering sanctions. Although the number of such criminal cases recorded by Finnish Customs each year is low, the cases are often large and require extensive international investigation.

In 2024, Finnish Customs investigated a serious nature conservation and customs clearance offence in which 36 000 kg of CITES-listed minke whale meat was imported from Norway to Finland. The export of minke whale meat from Norway and its import into the European Union is prohibited. The inexpensive minke whale meat had been used to make food intended to feed working dogs. CITES protects animal and plant species threatened by international trade.

Finnish Customs also investigated two other large-scale smuggling operations in which food companies imported more than 10 000 kg of poultry and beef with insufficient documentation from Estonia and Latvia. These food offences were committed for financial gain.

Strict international rules govern shipments of waste from one country to another. In 2024, Finnish Customs uncovered several shipments of waste that were not documented correctly. Some of the shipments had to be intercepted. These cases involved, for example, suspected attempts to export cable waste to non-EU countries. In addition, Finnish Customs investigated an environmental crime case in which a company was suspected of exporting nearly 15 million kilograms of waste electrical and electronic equipment to Asia without proper permits. The company made criminal gains of approximately EUR 1.8 million.

# Security first – Finnish Customs is an overall security authority

---

The world has changed. Changes in the operating environment are challenging authorities in many areas, and Finnish Customs is also called upon to do more.

In addition to changes in the security environment, global trade is changing, and information flows have grown exponentially. Changes in the internal security environment and the challenging state of public finances have also become a reality. In a changed operating environment, Finnish Customs has needed to shift the focus of its operations. In the autumn of 2024, we updated our strategy for the new strategy period 2025–2029.

We are a stronger security authority. We take a holistic approach to security in line with the concept of total security: for us, security is not only about control and crime prevention, but also about ensuring the safety and security of products, protecting everyday life and the environment, and fiscal security.

## **Controls of foreign traffic as a guarantee of internal security**

At Finnish Customs, we are responsible for the security of goods in international transport. We identify the risks based on information. We are the only authority that operates on all of Finland's borders and monitors cross-border traffic.

The effective oversight of international traffic and preventive crime-fighting has also become a guarantor

of internal security. We have a wide range of technical and tactical means of detecting and solving customs crimes. We work closely together nationally and internationally on intelligence gathering, crime detection and investigation. By solving customs crimes, we bring millions of euros of economic benefit to society.

## **Security, stability and competitiveness**

Our research and analysis ensure the safety of our products. They enable us to prevent dangerous and illegal products from entering the country. We also ensure biodiversity and the stability of society as a whole by enforcing restrictions and prohibitions. We focus our activities on fiscal security and compliance to ensure the competitiveness of Finland and the EU.

We aim for society and environment to do well, and we want Finland to be a good place to do business.

In this changed environment, strengthening Finnish Customs' role as an overall security authority was a clear choice. Our new strategy will help us respond to the challenges of the future: One Finnish Customs—security and competitiveness through cooperation.



# Low-value e-commerce shipments from outside the EU pose various challenges for Finnish Customs

---

In 2024, Finnish Customs received around 8.5 million import declarations for e-commerce shipments from states outside the EU, known as third countries. Most of the consignments were of low value, meaning they were worth less than 150 euros.

The number of low-value e-commerce shipments was eight times higher than in the preceding year. Almost 98 % of the shipments came from China.

## **Tens of millions of e-commerce shipments to individuals**

According to Finnish Customs' statistics, a total of 28 million e-commerce consignments arrived in Finland in 2024. The number was a significant increase in comparison to 2023.

A consignment of goods refers to products with the same commodity code, for example, women's T-shirts. A single consignment may contain several items in the same commodity code. This means that tens of millions of individual products arrive in Finland every year from online shops outside the EU. Despite the large number of e-commerce shipments, their value only accounts for about 1 % of Finland's total imports from outside the EU.

The nature of shipments has also changed. In the past, most shipments from third countries were addressed to businesses. In 2024, the vast majority—more than 90 %—of shipments went to private individuals.

These developments have posed new challenges for Finnish Customs, particularly in terms of controlling product safety.

**There is no guarantee that a product ordered from an online shop in a third country is safe.**

## **Finnish Customs monitors product safety based on risks**

Products placed on the EU market must meet certain legal requirements to protect the safety and health of consumers and the environment.

Finnish Customs controls imports of foodstuffs and consumer goods in intra-EU and external trade based on risks. It checks documents and takes samples for control tests by the Customs Laboratory.

In practice, Finnish Customs takes a few items of the same product from a specific batch in the importer's warehouse after the products have entered the country. The product batch is selected for controls based on a risk assessment. This means that, for example, a batch of non-compliant children's clothing can be prevented from entering the market at the import stage.

## **Finnish Customs cannot guarantee the security of online purchases from outside the EU – buyers beware**

With the rise of online shopping, non-compliant products are arriving in thousands of separate shipments addressed to thousands of different recipients. It is very challenging for Finnish Customs and other market supervision authorities to monitor such quantities effectively.

Spot checks only remove individual non-compliant products from the flow of goods. In addition, the substance or product is usually worn down or destroyed during testing. Testing is also expensive, so checking individual products is not a sensible use of authorities' resources.

The primary responsibility for the conformity of products lies with manufacturers, importers and sellers. In e-commerce, the importer is a private consumer who orders a product online. If a product is not compliant, the individual should, therefore, contact the seller or manufacturer of the product. When buying online from foreign countries, the seller or manufacturer of the product is often abroad.

What is particularly worrying about buying online from abroad is that Finnish consumers are under the impression that a product is safe when the shipment has been "inspected by Customs" and "approved by an authority". Ordinary consumers may also have the impression that because most products on the EU market are made in China, they are exactly the same items as those sold in Finnish department stores and online shops.



But this is not the case. There is no guarantee that a product ordered from an online shop in a third country is safe.

### **Lots of commercial consumer products are rejected**

A responsible seller or importer is aware of their responsibilities and ensures the compliance and safety of products for the consumer before they are imported.

### **Most of the online purchases were products that come into contact with the skin.**

Despite this, Finnish Customs' product safety enforcement constantly finds non-compliant items in batches of products imported to Finland, even in commercial traffic. In 2024, 12 % of consumer products examined by Finnish Customs were rejected as non-compliant and slight defects (remarks) were found in 7 % of the products examined.

One might ask that if even importers who buy products professionally can make the mistake of ordering non-compliant products, how can an ordinary consumer be sure of the safety of a product based only on pictures or a description in an online store?

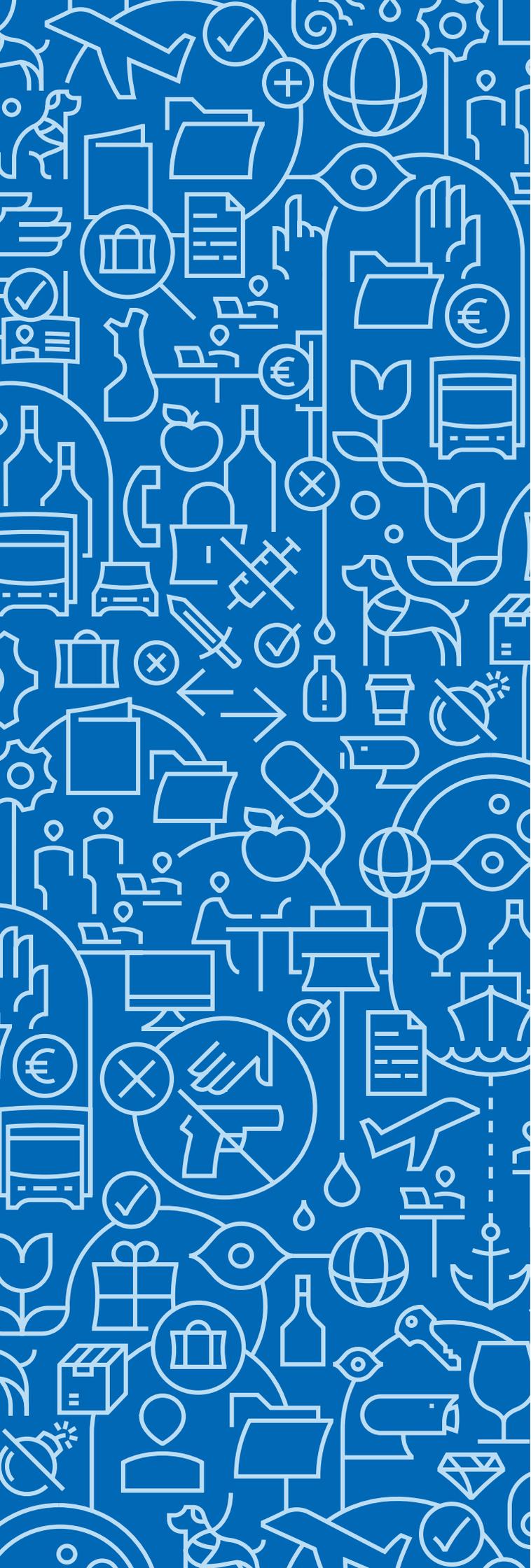
### **Most are textile goods – high risks for the consumer**

In 2024, one in four online purchases imported to Finland from outside the EU worth less than 150 euros was in the “textiles and textile goods” commodity group. The most commonly ordered products from online stores in third countries were headwear, counterfeit jewellery, and plastic tableware and kitchenware.

Most of the online purchases were products that come into contact with the skin. Such products pose a particularly high risk to the consumer. They can cause immediate allergic reactions or, in the longer term, expose people to carcinogens.

For decades, the EU and other developed countries have tried to reduce risks by defining in legislation the ingredients that are allowed and prohibited in products and substances.





### **Prohibited substances and counterfeit products**

In addition to product safety, Finnish Customs monitors restricted and prohibited products online, i.e., pharmaceuticals, narcotics and doping agents. The easy availability of pharmaceuticals and doping agents, combined with the explosive growth of other controlled e-commerce shipments, poses challenges for customs enforcement.

The detection of prohibited or restricted products in e-commerce shipments is therefore an everyday job for Finnish Customs. Similarly, counterfeit products are constantly being found.

### **E-commerce also eats into EU revenues**

The EU economy is also affected by the strong growth of e-commerce. VAT is payable on shipments under 150 euros, but no customs duties are levied. For example, third-country duties on textiles and textile products are as high as 12 %. In addition, the amount of VAT imposed on a consignment is affected by customs duty. This means that the EU loses significant revenues when products are ordered from online stores outside the EU.

The duty-free treatment of low-value e-commerce shipments is likely to be phased out in the coming years.

### **The growing role of online commerce as a channel for fraudulent influence**

The continued growth of e-commerce and the resulting decline in local services will further fuel the growth of e-commerce, especially in a sparsely populated country like Finland. Increased protectionism in the world may also affect the volume of goods flowing into the EU.

With the world in its current state and the balance of power being re-drawn, we must also be prepared for deliberate fraudulent influences. Finnish Customs must be prepared for the possibility that the structures of e-commerce and its logistics could be harnessed for purposes other than commerce.

For example, Customs is investigating a criminal case in which a company operating in Eastern Finland is suspected of exporting sanctioned electronics, including drones, processors and sonar equipment, from Finland on several occasions. The preliminary investigation has revealed that the goods were mainly purchased from various online stores. The suspected crime is an aggravated regulation offence.

# Finnish Customs supporting other enforcement authorities— PCB cooperation at its best

---

Last year, Finnish Customs, like other security authorities, found itself operating in a new environment, as every authority was required to adapt its operations to the demands of the situation. The key to success was close cooperation between authorities.

## **Finnish Customs in border control tasks**

The offices on the eastern border remained closed throughout the year. The border closure radically altered the operating environments of both Finnish Customs and the Finnish Border Guard. The situation required the Finnish Border Guard to reassign personnel on the eastern border, both to prevent illegal entries and conduct enhanced border controls. Conversely, Finnish Customs' offices on the eastern border had very little to do.

Following the reassignments of personnel, the Finnish Border Guard asked Finnish Customs to provide executive assistance by allocating Finnish Customs personnel to border control tasks. The request for executive assistance was approved, and Finnish Customs personnel who were already prepared for border control tasks under the Nuija agreement were assigned to border control sites in Northern Finland.

As the executive assistance proved successful and sensible for both parties, it has continued, and more Finnish Customs personnel have been trained. The present goal is to provide all the supervision personnel on the eastern border with the readiness and capability to take on border control tasks.

## **Administrative assistance to the Police**

In response to a request for administrative assistance from the police, Finnish Customs assigned some of its personnel to the Joutseno reception centre. Finnish Customs is tasked with supporting the police, the Finnish Border Guard and the Finnish Immigration Service in managing general affairs and helping the other authorities to focus more on registration tasks. In case a coordination centre is established, Finnish Customs personnel are also trained in registration tasks.

The exceptional circumstances during the year under review have highlighted the need for national cooperation and resource allocation among supervisory authorities. Successful operations have again demonstrated the globally unique and recognised partnership between the police, Finnish Customs and the Finnish Border Guard.



# Tracking cryptocurrencies demands technical expertise and close international cooperation

---

The use of cryptocurrencies has expanded significantly in recent years. While digital currencies offer innovations, they also enable the preservation and transfer of value outside the traditional financial system and controls. The growth in the use of cryptocurrencies such as Bitcoin, Ethereum and Monero poses new challenges for authorities.

Tackling these challenges requires the authorities to have specialist expertise, international cooperation and powerful analytics tools. Authorities can track cryptocurrencies to detect and prevent criminal activity. The aim is to identify the proceeds of crimes, seize currency and obtain evidence.

## Training supports investigators

Tracking cryptocurrencies is different from monitoring the movement of traditional money, and the secure seizure of digital assets requires investigators to possess technical expertise. Finnish Customs has responded to the challenge by enabling its experts to enhance their professional skills at international training events and procuring the best tools to support investigations.

## Finnish Customs sold seized Bitcoins worth 46.5 million euros

Over the years, Finnish Customs has seized 26 different cryptocurrencies, especially while investigating drug and doping offences. The biggest seizures were of Bitcoins, Monero and Ethereum. Finnish Customs has sold 1 889.1

seized Bitcoins, realising revenues of approximately 46.5 million euros for the state.

## International cooperation is key

Cryptocurrencies do not recognise national borders, which makes it effortless to transfer value from one country to another in real time. That is why international cooperation is an essential part of effective enforcement. Over the years, Finnish Customs has successfully collaborated with international partners and stakeholders.

One example of an international success is an operation carried out last September. In cooperation with the Swedish Police, Finnish Customs shut down Sipulitie, an online marketplace operating on the Tor network since 2023. The site was used for criminal purposes such as selling drugs anonymously, and payments were made in cryptocurrencies.

## Growing demands

In the future, the development of cryptocurrencies will pose new challenges and give rise to new types of crime. This will force authorities to develop new methods and tools for preventing, exposing and investigating activity. It will also require closer cooperation among authorities, both nationally and internationally, investment in the continued growth of investigators' competences, and investment in efficient analytical tools.



# Investigating value added tax fraud in partnership with the European Public Prosecutor's Office

---

Finnish Customs' economic crime investigators have investigated an extensive chain of value added tax fraud in the internal market in cooperation with the European Public Prosecutor's Office (EPPO). Close cooperation has enabled prompt international cooperation and exchange of information to facilitate the preliminary investigation. The preliminary investigation has involved cooperation between approximately ten countries.

Economic crime investigators at Customs have investigated VAT fraud in the internal market since 2014. The case currently under investigation is the first VAT fraud investigation conducted in cooperation with the EPPO. In the past, our economic crime investigators have worked with EPPO on preliminary investigations related to additional and dumping duties.

## **Carousel fraud in the internal market**

In 2022, 186 of the EPPO's preliminary investigations involved VAT fraud, resulting in total losses of approximately €6.7 billion. Typical examples of a VAT fraud investigated by the EPPO are carousel frauds or chain tax frauds.

Carousel fraud involves circulating goods or creating a fictitious invoicing chain between at least two EU countries. These fabricated transactions are used to obtain unjustified value added tax rebates. Front

companies are used to apply to the Tax Administration for rebates of value added tax that has never been paid. According to the Tax Administration's estimate, Finland loses approximately 30 million euros annually to VAT fraud of this kind.

The investigation into carousel frauds requires extensive international cooperation. Cooperation with the EPPO has accelerated the exchange of information between member states.

**The EPPO is the EU's independent and decentralised prosecution authority. It has the power to investigate crimes affecting the EU's budget. Its jurisdiction covers fraud, corruption and serious cross-border VAT fraud. The EPPO is responsible for investigating, prosecuting and advocating cases in national courts. The EPPO began operating in 2021.**



# Ensuring the safety of sea traffic with the European Ports Alliance and PCB cooperation

---

Sea traffic plays a particularly important role in the European Union's external trade. As the hubs of sea transport, the ports in the Union's territory are a key part of the EU's critical infrastructure. Around 75 % of all the EU's external trade and more than 30 % of intra-EU trade is carried by sea. In addition to goods, more than 400 million passengers pass through EU ports every year.

The flows of goods and passengers arriving by sea have, over time, become highly efficient and diversified, serving legitimate international trade operators and travellers more widely throughout the EU.

In addition, sea transport integrates the European Union and its member states into global supply chains and transport flows.

## **Criminals also exploit sea traffic**

The flip side of the story is that various criminal operators are increasingly trying to exploit the opportunities offered by sea transport and ports. In recent years, this worrying phenomenon has accelerated. International smuggling organisations, among others, have sought to strengthen their position within legitimate business structures linked to maritime transport.

In particular, drug smuggling continues to grow, and sea transport is widely recognised and acknowledged to play an important role in it. This phenomenon affects the entire European Union, so the countermeasures must be wide-ranging and coordinated.

## **The European Ports Alliance against crime**

In late 2023, the European Commission published a communication on an EU roadmap to fight drug trafficking and organised crime. One of the priority actions mentioned in the communication is the creation of a European Ports Alliance. In particular, the European Ports Alliance aims to step up efforts to prevent and detect criminal attempts to use legitimate business structures for illegal purposes.

The customs organisations of European Union member states are responsible for managing and controlling the flows of goods across the Union's external borders. Customs authorities have the powers, resources and tools to enforce effective controls and protect the European Union's fiscal and social interests. It is, therefore, only natural and necessary that the customs authorities of European Union member states should play a central

role in planning and implementing actions under the European Ports Alliance.

**Around 75 % of all the EU's external trade and more than 30 % of intra-EU trade is carried by sea.**

## **European Ports Alliance to boost and intensify customs cooperation**

The European Ports Alliance will enhance customs activities and boost cooperation with other law enforcement agencies, other authorities and private sector operators. The scale of the challenges and threats is such that effective multilateral cooperation and large-scale interventions are key to making an impact.

The European Ports Alliance will also strengthen and develop existing EU-level cooperation structures and help identify new forms and ways of cooperation.

## **Finnish Customs is an active member of the alliance**

Finnish Customs has been actively involved in the European Ports Alliance from the outset, providing its extensive expertise and experience at the EU level.

There are several reasons for Finnish Customs to be actively involved, but perhaps the most important and natural reason is that around 90 % of Finland's foreign trade goes by sea. As such, sea transport is especially important to Finland. It is in Finland's interest to support all efforts to promote, strengthen and safeguard the security of sea transport and the ports, the smooth flow of legitimate foreign trade by sea and the security of supply.

The demands of the changed operating environment and the actions, objectives and best practices identified in the European Ports Alliance will also be taken into account at the national level.

## **PCB cooperation also in ports**

Finnish Customs is the only national security authority present at all Finnish border crossing points with the

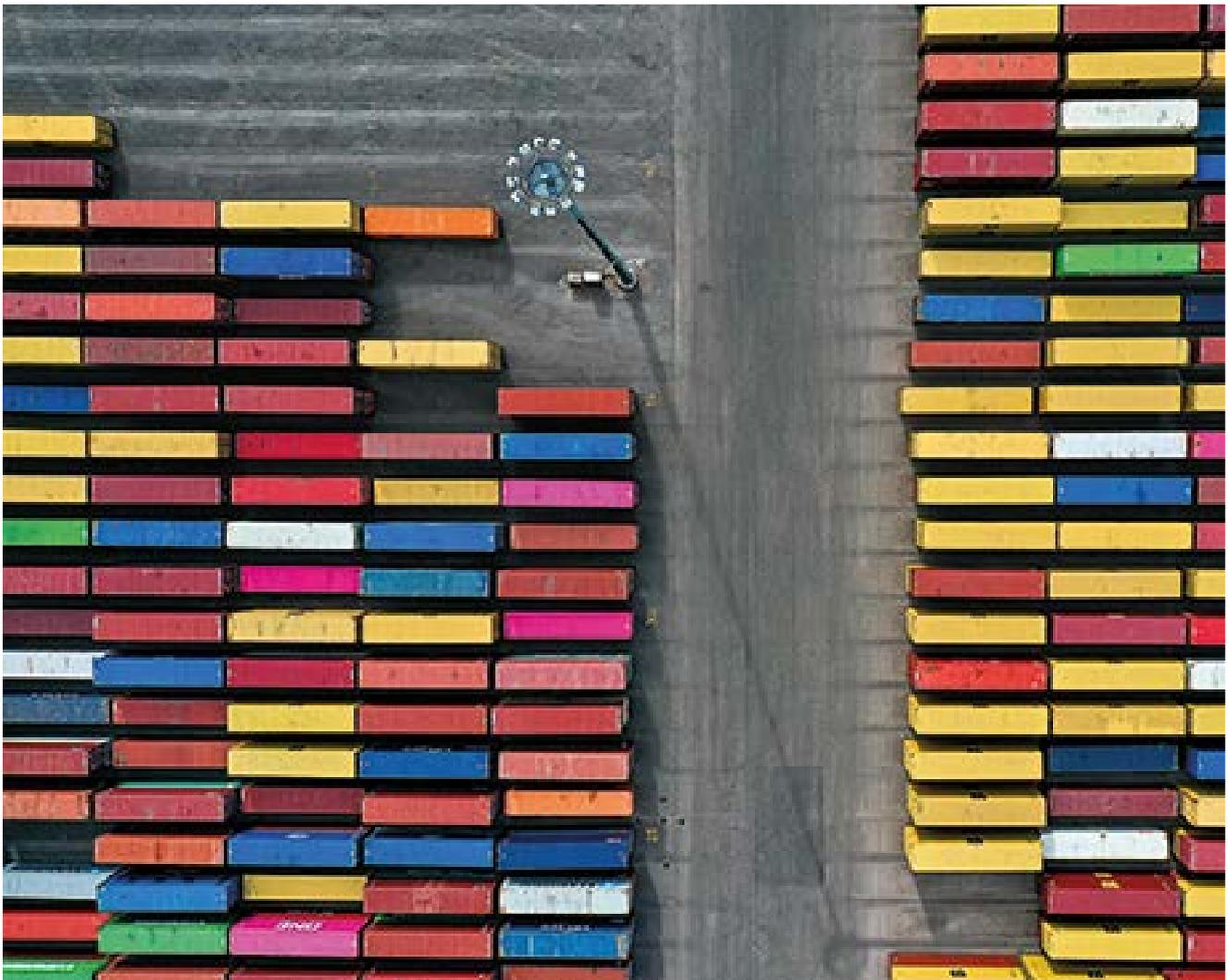
capacity to monitor all traffic flows across Finland's borders. Consequently, the ports are a natural and important part of Finnish Customs' operating environment.

However, the fact is that in this highly complex world, it is very difficult for any single authority to respond effectively to multiple and rapidly evolving threats on its own. Finland's internationally recognised strength has always been close and well-organised cooperation between authorities.

Close and systematic cooperation between the Police, Finnish Customs, the Finnish Border Guard and the Finnish Security and Intelligence Service (known by the Finnish acronym PTR) also plays an important role in ensuring and improving port security. The recently published PCB strategy also considers the security of international logistics and transport hubs linked to

**Finnish Customs is the only national security authority present at all Finnish border crossing points with the capacity to monitor all traffic flows across Finland's borders.**

Finland. The PCB activities ensure that the security authorities have consistent situational awareness and take appropriate and proportionate action to ensure the security of society.



# Tracking and recovering proceeds of crime has improved – Last year's result was EUR 56.3 million

---

The main motive for cross-border criminal organisations and networks to commit crimes is financial gain. According to a Europol threat assessment published in 2021, organised crime generates at least EUR 139 billion a year. In the 2021–2025 EU strategy to tackle organised crime, a key tool to prevent criminal organisations from operating and infiltrating the legal economy is the confiscation of illicit assets, that is, proceeds of crime.

In the 2021–2025 EU strategy to tackle organised crime, a key tool to prevent criminal organisations from operating and infiltrating the legal economy is the confiscation of illicit assets, that is, proceeds of crime.

## **More lead investigators and regular co-operation with the National Enforcement Authority**

In recent years, Finnish Customs has stepped up its efforts to track and recover the proceeds of crime by increasing the number of lead investigators focusing on this activity. Three lead investigators in different regions of Finland currently work on recovering the proceeds of criminal activity. Their role is to provide expert support to all staff in the Investigation Unit and contribute to tracing and securing the recovery of assets, particularly in complex criminal cases. The lead investigators are mainly responsible for liaising with stakeholders on tracing proceeds of crime.

One of Finnish Customs' important partners in security matters is the National Enforcement Authority of Finland. The National Enforcement Authority's Special Enforcement Unit has designated liaison officers in the different regions and cooperation with them takes place regularly.

## **Familiarisation with legislation and training**

Among the main tasks of the lead investigators responsible for tracing the proceeds of crime are to familiarise

themselves with the latest legislation and guidance on the proceeds of crime and money laundering, and to be responsible for training in this area. In recent years, crime prevention courses have provided training on recovering the proceeds of crime to strengthen participants' skills and ensure that every investigator and lead investigator has a strong basic understanding of how to trace illicit assets as part of the crime investigation process. Stakeholders have also received training on money laundering and tracing proceeds of crime.

## **A strong role for the prosecutor**

Successfully tracing proceeds of crime requires good cooperation between authorities, both nationally and internationally. Ever-evolving legislation has strengthened the central role of the prosecutor in the recovery of criminal proceeds. Cross-border coercive measures to trace and recover the proceeds of crime almost invariably require a warrant from a prosecutor or court to authorise the confiscation of illicit assets.

Even in cases where the confiscation or preventive seizure is considered, our national legislation on coercive measures requires the prosecutor's involvement, except in urgent cases.

## **More productive activities year by year**

International legislation to improve the recovery of criminals' assets is constantly evolving, in particular through European Union regulation. This also allows Finnish Customs to make its efforts to track and confiscate proceeds of crime even more effective.

Finnish Customs' operations have become significantly more productive as activities to criminal proceeds have become more efficient. Between 2020 and 2024, at least EUR 25 million of criminal proceeds were recovered annually. The number has increased almost every year. In 2024, EUR 56.3 million of proceeds of crimes was recovered, the second highest annual sum behind 2022 when the result was EUR 71.2 million. So, we can be satisfied with the result.

# Millions of cases of value added tax fraud in intra-Community purchases of vehicles

---

In 2024, Finnish Customs investigated many cases of value-added tax fraud via intra-Community purchases of vehicles. The investigated cases involve several millions of euros of evaded taxes.

## **Tax Administration audits spawn investigations**

The cases investigated by Finnish Customs began with tax audits conducted by the Tax Administration. Finnish Customs has worked actively with the Tax Administration. The investigation has found that intra-Community purchases of vehicles have been carried out mainly by limited liability companies in operation for just a few months. The investigated cases involved vehicles purchased from Sweden and Germany.

In addition, Finnish Customs has investigated intra-Community purchases of vehicles by individuals when it has been considered a business activity. Individuals have used the value-added tax numbers of other companies to make these intra-Community purchases.

One challenge in investigating value-added tax fraud is identifying the actual operator. In addition, substantial amounts of cash have been used in vehicle transactions, making the movement of money difficult to track.

The cases typically involve vehicles being sold at a loss within Finland. The “profit margin” on the sale then consisted of the undeclared or unpaid VAT.

## **Missing or incomplete tax returns**

In the cases under investigation, VAT returns have been submitted only partially or omitted entirely. The evaded taxes consist of VAT, which must be paid on intra-community purchases of vehicles, and in some cases, VAT assessed on the basis of sales. The cases typically involve vehicles being sold at a loss within Finland. The “profit margin” on the sale then consisted of the undeclared or unpaid VAT.

A few of the investigated cases concerned marginal tax fraud, whereby the value added tax on the sale is calculated on the profit from the sale of the item. The value added tax rate on sales is lower for a vehicle sold on with marginal taxation than for a car sold with normal value added tax.

## **Aggravated crimes**

The cases under investigation are aggravated tax fraud and aggravated accounting crimes. In some cases, no accounts were kept at all. In others, the obligations arising under accounting legislation were not fulfilled. This makes it more difficult to obtain a true and accurate picture of the proceeds of the obligated party’s activities and their financial position.

The Tax Administration is the plaintiff in the cases of VAT fraud through intra-Community vehicle purchases investigated by Finnish Customs.



# Finnish Customs uncovered an aggravated regulation offence – attempted transportation of electronics purchased from foreign online stores to Russia via intermediate storage

Based on a preliminary investigation by Finnish Customs, a customs warehousing company in Eastern Finland exported a significant number of sanctioned goods to Russia between March and December 2022. The activity was systematic and organised. The goods were transported by air, mainly from the United States to Helsinki Airport. From there, they were forwarded to the company's customs warehouse in Virolahti. From its customs warehouse, the company attempted to export the goods to Russia by road via Vaalimaa.

The preliminary investigation found that most of the goods were purchased from American online stores, and the recipient in Russia was the Russian postal service. Seven suspects were interviewed during the preliminary investigation. The suspects held management and logistics roles in a company engaged in international freight forwarding.

## More than 100 goods inspections and 700 000 euros worth of blocked exports

Finnish Customs conducted more than 100 goods controls on export consignments from the suspected company. The workload was enormous. The exports included sanctioned electronics, such as drones, processors, smartphones, computers, and sonar devices. Finnish Customs prevented the exports from getting to Russia, and the sanctioned goods have been returned to the Union. The value of the prevented exports is approximately 700 000 euros.



Other exports to Russia by the same customs warehouse company are also under investigation. The exports included largely the same sanctioned items that were previously blocked by Finnish Customs. The total value of the products is approximately 1.3 million euros.

## The total value of sanctioned goods rises to 2 million euros

Finnish Customs worked with the Ministry for Foreign Affairs to determine whether the goods were sanctioned. In addition, cooperation within Finnish Customs played a key role in investigating the crime.

The suspected crime is an aggravated regulation offence. Based on the preliminary investigation, attempts were made to export approximately 2 million euros worth of sanctioned products to Russia, some of which reached their destination.

The case will be transferred for consideration of charges by the summer of 2025.

# EU funding strengthens Finnish Customs' control capabilities in a changing environment

---

The reduction in agency budgets caused by government cuts has also affected Finnish Customs' operations. Under these circumstances, Finnish Customs has been able to safeguard the effectiveness of customs controls largely through additional funding from EU sources. Depending on the financial instrument, EU grants generally cover between 75 and 80 per cent of a project's total budget. As such, they are a significant additional economic resource. Without them, many critical equipment procurement processes and development projects would not take place.

The projects yield tangible and far-reaching results. EU grants have enabled Finnish Customs to procure the latest technology, maintain operational performance and develop new procedures and personnel competences. The procurement of monitoring equipment is critical to customs control activities, as modern equipment enhances Finnish Customs' ability to rise to the challenges of international trade control and crime prevention. Support for such investments is crucial, especially now that national budgets provide less room for manoeuvre.

EU grants have enabled Finnish Customs to procure the latest technology, maintain operational performance and develop new procedures and personnel competences.

## **Better accuracy and speed at border-crossing points**

The most important source of funding for Finnish Customs is the Customs Control Equipment Instrument (CCEI), which the EU Commission launched for the 2021–2027 programme period. The programme aims to strengthen EU member states' customs control capabilities by modernising and harmonising the customs control equipment. Significant equipment investments at border-crossing points and in the Customs Laboratory have already been made with the help of grants awarded to Finnish Customs.

The growth in e-commerce has increased the need for controls, especially when goods cross borders.

X-ray devices and other control equipment purchased for border-crossing points have made controls more efficient. Thanks to this equipment, Finnish Customs has been able to detect large numbers of illegally transported cigarettes and narcotics, reducing illegal trade, safeguarding government tax revenues, and supporting legitimate business operations.

## **Support for challenges in e-commerce and IT investigations**

Over the past year, Finnish Customs has also received grants from the EU's Home Affairs funds, which finance projects such as internal security and border control. The growth in e-commerce has increased the need for controls, especially when goods cross borders. The EU grant has helped improve the technical investigation capabilities and performance in customs crime prevention, producing tangible results in crime detection. The project grants have also enabled the purchase of technical surveillance and data acquisition equipment. In particular, the EU funds have allowed for long-awaited reinforcements for preventing CBRNE threats (caused by the use of chemical, biological, radioactive and explosive substances and nuclear weapons).

## **EU funding—an investment in the future and economic fairness**

EU funding is not only an economic pillar; it also supports networking and cooperation between EU countries. Joint investments in technology and procedures ensure Finnish Customs works effectively as part of the EU's harmonised enforcement system. The goal is common security and economic fairness, which benefits all EU member states and their citizens.



Co-funded by  
the European Union

# Finnish Customs' control tools are developed with CCEI funding

The tasks involved in the CCEI1 project, which began in 2021, were changed in 2024. Due to Russia's actions and the closure of the eastern border, Finnish Customs entered into negotiations with the European Commission to review the content of the funding at the start of the year. The purpose of the negotiations was to allocate funding to better meet the need for Finnish Customs' control equipment in a changed operating environment.

## **Competitive tendering processes were executed for new control equipment, and the equipment was commissioned**

At the start of the year, extensive needs analyses were conducted on the technical control equipment required throughout Finland and the capabilities of strategically important locations, equipment, and sites.

Finnish Customs' management and the EU Commission approved an amendment to the funding agreement based on the analysis. After this, Finnish Customs' procurement could proceed. During the project, Raman spectrometry-based analytical instruments, hand-held radiation monitoring metres, a radiation monitoring system and X-ray vehicles were simultaneously put out

to tender during the year. The tendering competitions for the Raman equipment and hand-held radiation monitoring metres were completed at the end of the year.

In addition, during the autumn, a full-body scanner was commissioned at Helsinki Airport with project funding. The full-body scanner enhances customs controls and significantly speeds up the customs control process.

## **Preparation of the CCEI2 project has begun**

During the summer, Finnish Customs' application for the CCEI2 funding period was approved, and an agreement was signed at the end of the year. Preparation of the CCEI2 project began immediately. The CCEI2 project will officially begin on 1 January 2025.

Finnish Customs has more than ten different projects underway at the same time with CCEI funding from the European Commission.



**Co-funded by  
the European Union**



# Quantities of smuggled cocaine continue to climb

A record amount of cocaine was seized in 2024. Finnish Customs seized a total of 53.1 kg of cocaine. The seizure rates of cocaine, like all other drugs, are just the tip of the iceberg. The quantities of drugs smuggled into Finland, especially cocaine, continued to increase.

In addition to seizure statistics from the authorities, this hypothesis is supported by wastewater studies conducted by the Finnish Institute for Health and Welfare at regular intervals. The wastewater studies indicate a sharp rise in cocaine use year-on-year, especially in the Helsinki metropolitan area. Studies in 2024 showed that cocaine use has also increased in other larger cities, all the way to the northernmost in Finland. Cocaine is especially a recreational drug, as it is most commonly used at weekends and festivals. Cocaine seizures are also on the rise around the world.

## Large quantity of cocaine seized at the Port of Naantali

In June, a mobile customs enforcement patrol in Southwest Finland was monitoring passenger traffic entering the country at the Port of Naantali. A passenger car with Danish number plates driving off a ferry was picked out of the flow of traffic. The driver was alone in the car.

A customs officer took the driver for questioning. The driver's story about their reason for coming to Finland and their intention to continue onward to the Helsinki metropolitan area did not sound credible, especially because the driver had a return ticket for a ferry departing from the Port of Naantali the following morning. While the driver was questioned, a dog trained to find drugs indicated something in the car's rear bumper.

Based on an overall assessment, the decision was taken to conduct a thorough customs inspection of the car using a large X-ray unit. The inspection revealed a hiding space built in a professional manner under the car's boot hatch, operating partly electronically. The hiding space contained more than ten blocks of cocaine coated in plastic and tape. Approximately 15 kg of cocaine was seized from the car.

## Conviction for an aggravated narcotics offence

The driver from Denmark was arrested and later imprisoned. The case was investigated as a suspected aggravated narcotics offence. During the preliminary investigation, the driver denied knowing about the hiding space built into their car or the cocaine within it. Customs requested administrative assistance from the

Danish police to search the driver's home in Denmark. This resulted in the seizure of small amounts of various drugs including cocaine. The driver also claimed to know nothing about these drugs.

In the autumn, the driver was sentenced at the District Court of Southwest Finland to eight years and six months of unconditional imprisonment. The car used to smuggle the drugs into Finland was forfeited by the state as an instrument used to commit an offence.



Bars of narcotics in a concealment space.

## A dog revealed a cocaine shipment and put the authorities on the trail of a large smuggling organisation

Dogs trained to search for drugs play a very important role in effectively uncovering criminal activity, as the Naantali cocaine case demonstrates.

The canine sense of smell again proved invaluable later that summer when a drug detector dog uncovered a 3 kg consignment of cocaine sent by express freight from the United States. This put Finnish Customs' crime investigators onto the trail of a professional international cocaine smuggling organisation. The organisation had imported dozens of kilograms of cocaine and other drugs into Finland.

The preliminary investigation into the case was underway at the time of writing.

# Around 20 million euros worth of marijuana seized

Last year, Finnish Customs investigated more than 70 aggravated narcotics offences, mainly involving the smuggling of cannabis products such as marijuana or hashish, into Finland.

Customs seized a total of 1 321 kg of marijuana and 57 kg of hashish in 2024. In the preceding year, a total of 465 kg of marijuana and 19 kg of hashish were seized, so the quantities increased severalfold year-on-year.

The street price of marijuana is EUR 15–EUR 20 per gram, but the price can be much lower when the quantities are larger. Preliminary investigations indicate that the average price of marijuana in wholesale quantities is around EUR 5 000 per kilogram. The street price of the marijuana and hashish seized by Finnish Customs would have been over EUR 20 million.

## **170 kg of marijuana was seized from a camper van coming from Germany**

The largest single seizure was made in February, when a total of 169.8 kg of marijuana was seized from a concealed compartment in the roof of a camper van arriving from Travemünde, Germany.

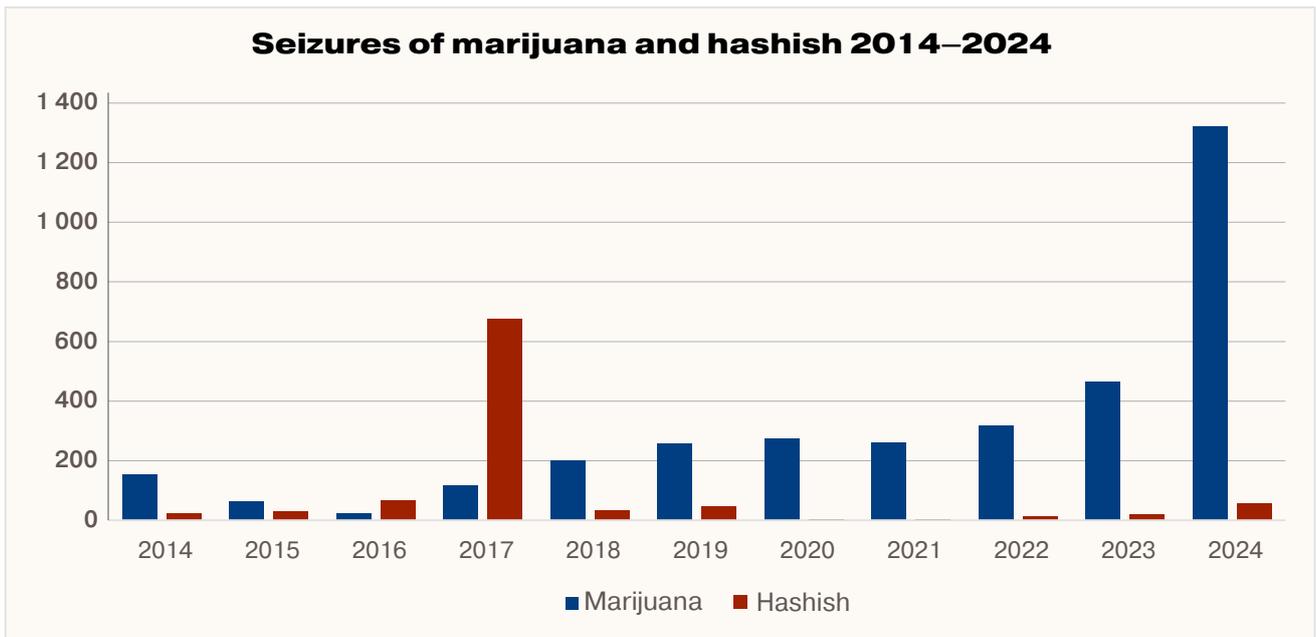
Large quantities continued to be seized from among consignments in legitimate freight traffic. Most of the consignments originated in Spain.

## **A new phenomenon: couriers from Bangkok**

Bangkok to Helsinki was identified as a new marijuana smuggling route. Passengers brought substances into Finland on flights from Bangkok or sent them by post.



Customs seized close to 170 kg of marijuana found inside a skilfully crafted concealment space in a camper van that arrived from Germany.



Marijuana seizures have begun to rise over the last three years. The statistical anomaly in the amount of hashish in 2017 was due to one large seizure.

In 2024, Customs apprehended around 30 couriers arriving at Helsinki Airport from Bangkok. The batches smuggled by couriers were quite large, the smallest being 6.5 kg, while the largest was almost 40 kg. In total, Customs seized over 700 kg of marijuana and hashish from couriers and postal consignments arriving from Bangkok.

### Customs seized a total of 1 321 kg of marijuana and 57 kg of hashish in 2024.

#### 194 kg of marijuana from Spain

Last year, Customs investigated a case involving the smuggling and distribution of nearly 200 kg of marijuana in the Helsinki metropolitan area.

During the investigation, Customs searched a home used by the suspects in Espoo and seized 99.7 kg of marijuana in October. The person who used the apartment was arrested during the search. A surveillance camera used by the suspects was also seized from the apartment, and it provided evidence indicating that the suspects had distributed a total of 85 kg of marijuana in Helsinki and Espoo between July and October 2024.

During the preliminary investigation, the suspect claimed to have entered Finland in July 2024. Their job was to be in the apartment and guard the marijuana

there, while other people came to collect it. The suspect said they had taken the job because they were short of money.

During the preliminary investigation, Customs also seized an express freight consignment from Spain involving the attempted smuggling of 10 kg of marijuana into Finland.

The total street value of the marijuana seized was around EUR 4 million.

One suspect in the case may now be prosecuted.



# Finnish Customs monitors and identifies CBRNE substances that pose threats

---

As uncertain times continue, it has been important to determinedly develop Finnish Customs' ability to identify various goods that pose a threat. The threat to citizens and situations that endanger everyday safety must be prevented very broadly. For this reason, Finnish Customs has enhanced its expertise with regard to CBRNE threats.

CBRNE refers to the threats arising from the misuse of or accidents involving chemical (C), biological (B), radiological (R), nuclear (N) and explosive (E) materials. Threat prevention requires the development of capabilities in field work and the Customs Laboratory. The cornerstones of field work are successfully identifying threats and preventing damage. The Enforcement Department, and in particular Customs Enforcement, are responsible for customs controls. The Customs Laboratory assists in the management of field work by conclusively identifying goods or substances that pose a threat.

CBRNE refers to the threats arising from the misuse of or accidents involving chemical (C), biological (B), radiological (R), nuclear (N) and explosive (E) materials.

## **Identifying substances that pose a threat is one of Finnish Customs' core tasks**

Controlling various chemical substances is Finnish Customs' core task. They include for example drugs, doping substances, psychoactive substances prohibited from the consumer market, or industrial chemicals in cross-border goods transports. From Finnish Customs' perspective, all of this is about controlling chemicals that could cause intentional or unintentional threats to society.

Every year, lots of goods and substances are sent to the Customs Laboratory for analysis after arriving in

Finland or at Finland's border with inadequate markings or no markings whatsoever. Such substances include compounds that are toxic to humans, animals or plants, and dual-use chemicals that could be used to manufacture explosives or narcotics.

Therefore, the correct and timely identification of substances and goods that pose a threat is a prerequisite for preventing situations that threaten the safety of citizens and other CBRNE accidents.

## **Monitoring equipment and training lay the foundation for preventing threats**

Finnish Customs procures and updates measuring devices to respond to emerging CBRNE threats, both in the field and at the Customs Laboratory. For example, Finnish Customs has enhanced its expertise in identifying certain pathogens and biological drugs that pose threats. New technology has been procured for this purpose with funding from the EU's Customs Control Equipment Instrument (CCEI). Finnish Customs already possesses excellent capabilities for identifying radioactive substances and goods in the field, and readiness is maintained and enhanced.

The Customs Laboratory also trains and guides Finnish Customs' personnel on handling CBRNE substances, as the handling and further processing of these substances usually require special expertise. Proper labelling, storage and transportation of hazardous materials can prevent unintentional CBRNE threats.

## **Active cooperation between authorities on CBRNE**

Finnish Customs' personnel regularly attend training and cooperation exercises conducted by the Finnish Defence Forces, police and other national or international authorities. In accordance with the Ministry of Defence's National CBRNE Strategy 2024, Finnish Customs is responsible for protecting society by for example combatting the import, export and transport of hazardous items and substances. Finnish Customs does this work actively by means such as permit controls and samples examined by the Customs Laboratory.



# Finnish Customs' sniffer dogs work hard for our safety

---

Finnish Customs' dog operations support the operational work of Finnish Customs' enforcement personnel. Dog activities aim to prepare for any changes and threats in our security environment. Customs dogs and their handlers work in daily passenger and goods traffic flows to support and participate in customs controls and crime prevention. Customs dogs help prevent non-compliant traffic without causing unreasonable inconvenience or delays to compliant traffic. Customs dogs and various technical tools complement each other.

The dogs' mobility, excellent sense of smell, and search capabilities can help identify risks associated with various import and export controls and prohibited products and target controls.

## **Customs dogs identify substances from drugs to food**

The first customs dogs were trained to find narcotics in Finland as early as 1969, and the majority of customs dogs are still trained to find narcotics. Over the years, a few customs dogs have also been trained to search for cigarettes, cash, weapons, explosives, and food.

In addition, during the coronavirus pandemic, the sensitivity and accuracy of customs dogs was studied as official work in the action to prevent a generally hazardous communicable disease and track the virus. For resourcing reasons, customs dogs are also trained as "combo dogs" which can search for tobacco as well as drugs, for example. All customs dogs must have adequate daily operational use according to the train-

ing programmes in Finnish Customs' various operating environments.

## **Dogs conducted approximately 30 000 checks**

In 2024, a total of 45 customs dogs worked for Finnish Customs. Customs dogs are assigned to locations based on the focus areas of customs controls and geographical coverage. The numbers, training programmes and placement also take into account the fact that dogs can be moved smoothly in changing passenger and cargo flows, and in the event of an investigation into customs offences.

Quantitative and qualitative targets have been set for Finnish Customs' dog activities. In the past year, approximately 30 000 controls were carried out by customs dogs and their handlers. Customs dogs were involved in uncovering goods subject to import and export restrictions or prohibitions with a total value of more than €20 million. A significant share of the products were drugs.

## **Efficient and productive work partnerships**

Finnish Customs is responsible for the safety of people, the environment, animals and plants, as well as for detecting and investigating crimes in cross-border traffic. In this work to protect society, Finnish Customs' official dogs and their handlers have proven to be effective, productive and economical work partnerships as part of the enforcement personnel.



# Preliminary ruling of the Supreme Court on snus smuggling

On 13 June 2024, the Supreme Court issued a preliminary ruling (KKO:2024:39) in a case concerning the smuggling of snus from Sweden to Finland. The defendant had travelled by car to Sweden with two other people. The three people then imported 53.4 kg of snus from Sweden to Finland in the car, exceeding the permitted import limit laid down in the Tobacco Act. Finnish Customs stopped the vehicle and seized the amount that exceeded the import allowance.

## **Criminal liability**

The Court of Appeal sentenced the defendant and the two co-defendants to six months' imprisonment for smuggling and tax fraud. Instead of imprisonment, a sentence of 180 hours of community service was imposed on the defendant.

The sentenced person appealed the Court of Appeal's ruling at the Supreme Court. The Supreme Court was tasked with deciding whether the defendant was guilty of the act together with the co-defendants, making the defendant criminally liable for the entire quantity of imported snus, or whether the defendant was only liable for their share of the snus.

## **Obligation to declare tax vs. protection against self-incrimination**

The Supreme Court first examined whether the obligation to declare the tax had already arisen at the time of importation and whether the conduct therefore constituted tax fraud.

According to the Supreme Court, the import should have been declared to the Tax Administration at the time of importation under the Excise Tax Act. However, by fulfilling the obligation to declare tax, the defendant would have de facto reported the smuggling of snus to Finnish Customs and incriminated themselves of a smuggling offence.

The right to not incriminate oneself is part of the legal protection guaranteed under section 21 of the Constitution of Finland (protection against self-incrimination). According to the Supreme Court's decision, the failure to comply with the reporting obligation could therefore not be considered a punishable offence due to the protection against self-incrimination, and the defendant could not be held liable for tax fraud.

The Court of Appeal imposed a penalty on the defendant and the co-defendants for smuggling and tax fraud. The Supreme Court did not alter the Court of Appeal's judgment in terms of the said complicity. The Supreme Court imposed a penalty on the defendant for smuggling, but annulled the tax fraud charge, stating



Image: Adobe Stock

that the decision was due to the defendant's right to protection from self-incrimination.

## **Limited coercive powers in smuggling investigations**

Smuggling is punishable by a fine or imprisonment for up to two years under chapter 46 section 4 of the Criminal Code (39/1889). Chapter 10 of the Coercive Measures Act (806/2011, CMA) regulates the use of secret coercive measures, such as intercepting telecommunications, when investigating offences.

Coercive measures involving telecommunications cannot be used in suspected cases of smuggling (CMA chapter 10, sections 3–11). Coercive measures involving telecommunications include telecommunications interception and monitoring. Among other things, investigators must not allow crimes to take place in order to gather evidence when investigating suspected smuggling (CMA chapter 10, section 41). However, in the case of aggravated tax fraud (CMA chapter 29, section 2), these means are available, as the penalty for aggravated tax fraud is imprisonment for four months to four years.

The legislation must respond to operational needs and the reprehensibility of the offences. Consequently, the need for changes should be considered.

## **Snus smuggling may become more professionalised and increase**

Finnish Customs has found that the smuggling of snus is becoming increasingly professional, and customs procedures are also exploited. The taxation of nicotine pouches has changed: Sweden reduced its tax on snus by 20 % on 1 November 2024. As a result, the smuggling of snus could increase considerably.

# Crime statistics

<b>Crime overview</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Offences	6 641	5 402	6 482	6 245	<b>5 527</b>
<b>Suspects of offences</b>					
Foreigners total	2 121	1 723	2 160	2 171	<b>1 828</b>
<b>All suspects</b>	<b>6 216</b>	<b>5 097</b>	<b>5 915</b>	<b>5 730</b>	<b>4 969</b>
<b>Impact of customs crime prevention (EUR million)</b>					
Recovered proceeds of crime	26	32,1	71,2	37,1	<b>56,3</b>
Value of goods not seized	19,6	21,1	26	30,7	<b>50</b>
Evaded taxes	11,6	17,1	8,8	19,7	<b>21,2</b>
<b>Total</b>	<b>57,2</b>	<b>70,3</b>	<b>106</b>	<b>87,5</b>	<b>127,5</b>

<b>Narcotics-related offences</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Aggravated narcotic offence	272	285	291	390	<b>562</b>
Narcotic offence	1 114	1 111	955	1 029	<b>1 285</b>
Preparation of a narcotics offence	35	78	96	103	<b>146</b>
Illicit consumption of narcotics	21	69	47	34	<b>62</b>
<b>Total</b>	<b>1 442</b>	<b>1 543</b>	<b>1 389</b>	<b>1 556</b>	<b>2 055</b>

<b>Seized narcotics</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Amphetamine and methamphetamine (kg)	42	81	87	62	<b>237</b>
Hashish (kg)	0,7	3,5	12,1	19	<b>56,6</b>
Heroin (kg)	0,04	0,11	0,002	0,088	<b>0,02</b>
Khat (kg)	427	276	926	563	<b>353</b>
Cocaine (kg)	8,5	55	4,8	16,2	<b>53,1</b>
Marijuana (kg)	275	262	318	465	<b>1 321</b>
<b>Total (kg)</b>	<b>769</b>	<b>710</b>	<b>1 382</b>	<b>1 196</b>	<b>2 052</b>
LSD (doses)	1 699	9 893	3 332	2 405	<b>4 303</b>
Ecstasy (tablets)	79 451	53 916	41 200	93 246	<b>16 968</b>
Buprenorphine (tablets)	54 518	41 108	4 115	44 066	<b>68 266</b>

<b>Medicine offences</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Medicine offence	456	103	155	138	<b>93</b>
Medicine violation	1 015	828	1 175	801	<b>617</b>
<b>Total</b>	<b>1 471</b>	<b>931</b>	<b>1 330</b>	<b>939</b>	<b>710</b>

<b>Seized medicines</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
(tablets)	<b>370 384</b>	<b>1 537 444</b>	<b>355 956</b>	<b>142 055</b>	<b>75 901</b>

<b>Doping offences</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Aggravated doping offence	23	22	24	12	<b>9</b>
Doping offence	46	62	80	102	<b>107</b>
Petty doping offence	169	166	188	340	<b>311</b>
<b>Total</b>	<b>238</b>	<b>250</b>	<b>292</b>	<b>454</b>	<b>427</b>

<b>Seized doping substances</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
(tablets/ampoules)	<b>34 678</b>	<b>21 611</b>	<b>24 868</b>	<b>20 373</b>	<b>62 486</b>

<b>Seized cigarettes</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
(million pcs)	<b>4,5</b>	<b>0,7</b>	<b>1,2</b>	<b>2,8</b>	<b>7,1</b>

<b>Seized snus (kg)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>7 011</b>	<b>9 104</b>	<b>4 460</b>	<b>857</b>	<b>4 815</b>

<b>Alcohol offences</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Aggravated alcohol offence	7	2	5	3	<b>2</b>
Alcohol offence	16	1	1	10	<b>9</b>
Alcohol violation	88	67	58	71	<b>5</b>
Petty alcohol offence	1	0	5	13	<b>8</b>
<b>Total</b>	<b>112</b>	<b>70</b>	<b>69</b>	<b>97</b>	<b>24</b>

<b>Alcohol seizures</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
(litres)					
Neutral spirits	4,4	9,0	0,5	41,5	<b>0</b>
Others	11 732	10 975	21 795	2 019	<b>1 515</b>
<b>Total</b>	<b>11 736</b>	<b>10 984</b>	<b>21 796</b>	<b>2 061</b>	<b>1 515</b>

<b>Firearms offences</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Aggravated firearms offence	6	8	3	1	<b>1</b>
Firearms offence	103	85	81	59	<b>73</b>
Petty firearms offence	66	56	77	94	<b>80</b>
Firearms violation	0	3	0	1	<b>0</b>
<b>Total</b>	<b>175</b>	<b>152</b>	<b>161</b>	<b>155</b>	<b>154</b>

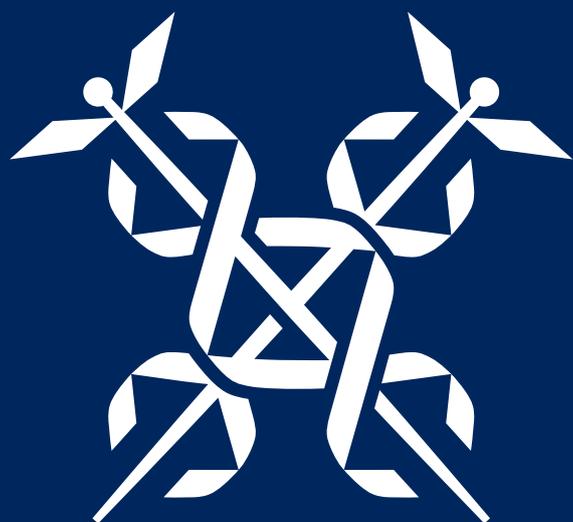
<b>Seized weapons</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Gas weapons	506	435	284	237	<b>342</b>
Firearms	28	56	20	15	<b>8</b>
<b>Total</b>	<b>534</b>	<b>491</b>	<b>304</b>	<b>252</b>	<b>350</b>

<b>Tax frauds</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Aggravated tax fraud	98	96	122	107	<b>71</b>
Standard offence	231	156	113	109	<b>95</b>
Petty tax fraud	588	316	347	417	<b>238</b>
<b>Total</b>	<b>917</b>	<b>568</b>	<b>582</b>	<b>633</b>	<b>404</b>

## Customs offence investigations 2024

Source: Customs Laboratory

<b>Samples relating to suspected customs offences (pcs)</b>	
Doping	1 016
Narcotics	2 395
Narcotics precursors	4
Pharmaceuticals classified as narcotics	346
Substances banned from the consumer market	628
Unclassified narcotic substances	57
Pharmaceuticals	1 437
Other crime-related samples	158
Negative	750
<b>Total</b>	<b>6 791</b>



**tulli.fi/en**

Notify us about a customs offence: [vihjeet.tulli.fi](mailto:vihjeet.tulli.fi)

