

# CUSTOMS

## Authorisation instructions

Temporary storage

2.3.2026

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## Instructions to the holder of a temporary storage authorisation

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Undeclared non-Union goods can be stored in a temporary storage facility. Operating a temporary storage facility requires an authorisation issued by Customs.

### 1 Responsibilities of the authorisation holder

The authorisation holder must comply with the legislation governing temporary storage as well as Customs' regulations and instructions. Instructions by Customs are available on the page [Warehousing and storage](#).

The authorisation holder is responsible for ensuring that goods in temporary storage remain under customs supervision and that the obligations related to storage are fulfilled.

The authorisation holder's responsibility ends when the goods have been placed under a customs procedure, re-exported, destroyed or abandoned to the State. If goods are to be re-exported, the responsibility of the authorisation holder ends when declarations proving the exit have been submitted and the exit has been confirmed.

The holder of the temporary storage authorisation must monitor the value of the goods in storage and that the reference amount, that is, the amount of taxes, reserved for the warehouse in the



comprehensive guarantee authorisation is not exceeded. [Read more about the reference amount for warehousing.](#)

A temporary storage facility cannot be used for retail sale.

## 2 Arrival of goods to the temporary storage facility

The non-Union goods presented to Customs are stored temporarily. A temporary storage declaration must be submitted for the non-Union goods. As a declaration, you can use

- a separate temporary storage declaration
- an entry summary declaration
- a transit declaration

A temporary storage declaration can be submitted at the earliest 30 days before the goods arrive or at the latest in conjunction with the presentation of the goods.

## 3 Unloading of goods and unloading report

When the goods are unloaded into the temporary storage facility, the storage operator must compare the goods to the data in the temporary storage declaration.

- When the goods arrive directly from outside the EU by air or sea, the unloading permission is an arrival notification approved by Customs. An unloading report is only submitted for discrepancies.
- Goods arriving from another EU country by air or sea can be unloaded if a temporary storage declaration is submitted or has been submitted for the goods. An unloading report is only submitted for discrepancies.
- When a transit declaration is used as a temporary storage declaration, unloading permission for the goods is applied for and an unloading report is submitted in accordance with the transit regulations and the transit instructions. An unloading report must always be provided when a transit declaration has been submitted for the goods.

Read the detailed instructions on requesting unloading permission and submitting an unloading report [Arrival of goods at the warehouse or storage facility and declarations for the goods.](#)



## 4 Warehousing and storage

Goods can only be stored in places approved by Customs.

Goods in temporary storage can only be handled to maintain their condition, and their appearance or technical properties cannot be changed. Details of the forms of handling must be entered in the records.

The temporary storage authorisation may allow for Union goods to be stored in the same facility. The authorisation can be granted if there is a financial need and customs supervision is not jeopardised. The Union goods must be kept separate from non-Union goods and their Union status must be entered in the records. In addition to using accounting segregation, the customs status of the goods can also be indicated in the place of storage or on the packages.

## 5 Records

Records in a format approved by Customs must be kept by the holder of the authorisation. The entries in the records must be made in real time. The data in the records may only be changed with permission from Customs.

The records must be kept in Finnish, Swedish or English. They must be retained for six years plus the current year.

Read the instructions on the page [Warehouse and storage records](#).

## 6 Moving goods in temporary storage

It is possible to move temporarily stored goods between temporary storage facilities. The movements must be indicated in the warehouse authorisation for the temporary storage facility that sends the goods.

Read the instructions on the page [Movement of goods](#).

## 7 Time limit and end of storage

The time limit for temporary storage is 90 days. The time limit starts from the presentation of the goods. Non-Union goods must be placed in temporary storage or be re-exported within 90 days of the presentation of the goods to Customs. The holder of the storage authorisation must keep track of the time limit.

If goods in a temporary storage facility exit under transit directly to a country outside the EU or to another EU country, the transport mode-specific provisions on the exit of the goods must be complied with and the necessary information must be entered in the records.

Read the instructions on the page [Removal from the warehouse or storage facility](#).



## 8 Other things to note

The authorisation holders must on their own initiative find out what other authorisations are required for storing goods. Where goods present a danger or spoil other goods or require special facilities for other reasons, the warehouses must be specially equipped. For example, storing dangerous substances requires permission from the fire and rescue authorities.

Read more on the page [Authorisations and responsibilities of storage operators and warehouse keepers](#).

## 9 Changes that must be notified to Customs

The authorisation holder must notify the Customs Authorisation Centre, if the person in charge of the company's customs matters is changed.

Read the detailed instructions on the page [Authorisations and responsibilities of storage operators and warehouse keepers](#).

## 10 Non-compliance with provisions

If an authorisation holder doesn't observe the legislation or Customs' regulations and instructions, Customs may issue an admonition, impose a penalty fee or a customs duty increase, suspend the validity of the authorisation or revoke the authorisation.

Read the instructions on the page [Authorisations and responsibilities of storage operators and warehouse keepers](#).

## 11 More information

[Customs legislation](#) (in Finnish)

[Warehousing and storage](#)

[Declarations for arriving goods](#)

[Declarations for exiting goods](#)

[Transit](#)

[Customer services for businesses](#)

