



TULLI
TULL · CUSTOMS

tulli.fi

Authorisation instruction

Ship supplies

31.5.2023 (replaces the version published on 12 September 2019)

Holders of ship supply authorisations: Guidance for customs clearance with entries in declarants' records

When you have a ship supply authorisation, you can place goods under a customs procedure (i.e. deliver goods to a ship or airplane) with an entry in records.

A record entry by an authorisation holder constitutes release of goods for an export procedure. The goods are regarded as having exited the customs territory of the Union when they have been loaded on board the ship or aircraft where they are acknowledged as received.

To complete placing your goods under a customs procedure, you must submit a subsequent supplementary declaration (monthly figures).

What are the conditions for granting the authorisation?

For the authorisation to be granted, the following conditions must be fulfilled:

- The applicant is established in the territory of the EU.
- The applicant has not committed any serious or repeated infringements of the customs or tax legislation.
- The applicant has a satisfactory system for managing commercial and transport records.
- The applicant meets the practical standards of competence or professional qualifications.

Authorisations can only be granted for the customs procedures:

- 1000 (permanent export)
- 1040 (permanent export of goods cleared for free circulation)
- 3171 (re-export of goods placed under the customs warehouse procedure)

General guidelines

Holders of ship supply authorisations must keep a daily record of goods that are placed under the procedure. The day when goods are entered in the authorisation holder's bookkeeping is also the date when the goods are placed under the customs procedure. The date determines the trade policy measures to be applied.

Any bookkeeping entry must contain the following information:

- the ship to which goods are delivered
- delivery date of goods

- ID number of the transit or other possible previous customs procedure (usually an MRN)
- details on the delivered goods
- one of the following commodity codes:
 - 9930 2400 (CN headings, chapters 1-24, e.g. foodstuffs)
 - 9930 2700 (CN headings, chapter 27, e.g. fuels)
 - 9930 9900 (other CN goods)
- commercial name of goods and material code
- quantity
- value
- reference number
- customs procedure code
- In which country do the goods originate?
- date of entry in books.

Accompanying the goods, the document of receipt for the goods is required with at least the following information:

- number of the ship supply authorisation
- name, address and business ID of the consignor
- name, address and business ID of the consignee
- acknowledgment entry on receipt of goods by the consignee (signature, name in print, position in the company, stamp of the shipping company)
- name, address and business ID of the freight carrier
- date of removal from storage/time of delivery
- consignment note number that also serves as a storage removal number when goods are delivered from a warehouse that Customs has authorised
- goods description for each item
- alcohol, beer and cigarettes itemised according to product number
- other products: reference to trade invoice, packing list or consignment note
- quantity of goods and number of packages according to item
- quantities of alcohol, beer and beverages in litres
- quantities of cigarettes, including cigars and cigarillos
- summary of goods, if possible
- signature of the ship supplier.

Confirmation of the receipt of goods on board the vessel must be included in the bookkeeping of the authorisation holder.

For controls by Customs, the bookkeeping must be clearly comparable with the supplementary declaration submitted by the authorisation holder. If an advance declaration has been submitted, the bookkeeping must be clearly comparable with the declaration.

For more information on customs clearance with an entry in records, on supplementary customs declarations, and advance declarations required in certain situations, see our page on [entries in declarants' records](#).

Make changes to the authorisation using an amendment application

Customs must be informed about any changes that may affect the use of the ship supply authorisation or the fulfilment of general requirements.

If an authorisation holder requires changes to their authorisation, they must submit an amendment application through the Authorisations and Decisions Service. The authorisation holder may also request that the validity of the authorisation be interrupted for a specified period of time or that the authorisation be cancelled.

Other authorisation instructions

Authorisation holders are obligated to comply with the EU customs legislation in their activities. Authorisation holders must also observe any amendments made to these authorisation instructions.

Customs may provide more specific guidelines on how to apply the authorisation, and on the supervision of related terms and provisions.

If an authorisation holder does not comply with the terms and conditions of this decision or with other instructions issued by Customs, Customs may impose a penalty fee (Customs Act 304/2016, section 96) or interrupt the validity of the authorisation for a specified period of time, or cancel the authorisation.

Applicable legislation:

Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council), Articles 23-28, 166–167 and 182
Commission Delegated Regulation (EU) 2015/2446, Articles 146 and 150
Commission Implementing Regulation (EU) 2015/2447; Articles 15, 225 and 233–235
Customs Act of Finland (304/2016), section 96

More information: [yritysneuvonta\(at\)tulli.fi](mailto:yritysneuvonta(at)tulli.fi)