

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

When you have a ship/aircraft supply authorisation, you can use a simplified ship supply procedure. You can place goods under a customs procedure with an entry in records, meaning you can deliver goods to a ship or airplane.

You can only use the authorisation for goods deliveries to ships or aircraft located in Finland.

A record entry by an authorisation holder constitutes release of goods for the export procedure.

Union 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.

When goods are delivered from a customs warehouse, they remain under the customs warehousing procedure until they have exited the customs territory of the EU. Moreover, a notification on discharging the customs warehousing procedure is required.

To complete placing your goods under a customs procedure subsequently, you must submit a 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 ship supply 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)
- the customer's own reference (for example, the consignment note number)
- 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
- quantity
- value
- customs procedure code
- country of origin of the goods
- date of entry in books.

When the goods are delivered to the ship, they must travel with the document of receipt (manual or digital) containing at least the following information:

- number of the ship/aircraft supply authorisation
- the authorisation holder's own reference (e.g. consignment note number) combining the warehouse records and the document of receipt
 - The consignment note number also serves as a storage removal number when goods are delivered from a customs warehouse.
- name, address and business ID of the consignor
- name, address and business ID of the consignee
- notification of receipt from the consignee or the carrier (manual or digital)
- name, address and business ID of the freight carrier
- date of removal from the warehouse or the time of delivery
- goods description for each item
- other products: reference to trade invoice, packing list or consignment note
- alcoholic beverages and tobacco products itemised according to product number
- quantity of goods and number of packages according to item
- quantities of alcoholic and non-alcohol beverages in litres
- number of tobacco product items
- summary of goods, if possible.

Confirmation of the receipt of goods on board the vessel must be included in the bookkeeping of the authorisation holder, either in manual or digital format. The consignee must be provided with a copy of the document of receipt for the vessel's records, either in manual or digital format.

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.

Read more about supplementary declarations and advance declarations here: [Simplification of ship supplies](#).

For more information on customs clearance with an entry, see the [Customs clearance with an entry in the declarant's records](#) page.



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 you require changes to your authorisation as an authorisation holder, you should submit an amendment application through the Authorisations and Decisions Service. When required, you can also request for the validity of the authorisation to be interrupted for a specified period of time or for the authorisation to 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 provisions 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

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