

# CUSTOMS

## Authorisation instructions

Authorised consignee

2.3.2026

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2023

## Instructions for holder of the authorised consignee authorisation

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## 1 Responsibilities of the authorisation holder

In order for the company to use the authorised consignee authorisation all of the following conditions must be met:

- The company has not committed any serious infringements of customs or tax legislation.
- The company has a transport data management system.
- The company or the person responsible for the company's customs matters has practical standards of competence or professional qualifications related to the transit procedure.
- The company regularly receives goods transferred under the Union transit procedure or the TIR procedure.

The authorisation holder must observe the customs legislation and Customs' regulations and instructions. Customs' instructions are available [on the webpage about transit](#).

## 2 Discharging the transit procedure

The authorised consignee can receive goods arriving under T transit or TIR transit. They don't need to be presented to Customs. Goods can be received in the place mentioned in the authorised consignee authorisation, which can be a

- customs warehouse or temporary storage facility
- place approved by Customs
- place mentioned in the EIR authorisation (authorisation for making a customs declaration by an entry of data in the declarant's records)



The authorised consignee can receive consignments either as T transits or TIR transits, depending on the authorisation. Unloading authorisation must be applied for concerning the transit.

When the authorised consignee has received an unloading permission message, any possible seals can be removed and unloading of the goods can start. The goods must be checked by comparing them to the information in the unloading permission or the TIR Carnet.

Read more on the webpage [Discharging the transit procedure](#).

### 3 Unloading result

The authorised consignee must submit the unloading report to Customs without delay and no later than on the third day after receiving the unloading permission.

Possible discrepancies must be noted in the unloading report, such as

- excess goods, missing goods or replacement goods
- other possible breaches of regulations, such as differences between the data in the T transit or TIR Carnet and the unloading permission message.

The authorised consignee must archive the TADs and possible appendices, pertaining to the received consignments, so that they are available to Customs.

Read more on the webpage [Discharging the transit procedure](#).

### 4 Discharging the TIR Carnet

The paper TIR Carnet is discharged at the customs office when it has received the authorised consignee's unloading report.

### 5 Receipt

On request by the carrier, the authorised consignee must present a receipt in accordance with Annex 72-03 in the Delegated Act of the Union Customs Code. The receipt must be provided for each goods consignment that has arrived within the time limit and in an unchanged condition.

### 6 Fallback procedure

Read the instructions for using the transit fallback procedure on the webpage [Fallback procedures](#).

### 7 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.



## 8 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.

## 9 More information

[Customs legislation](#) (in Finnish)

[Transit](#)

[Warehousing](#)

[Customer services for businesses](#)

