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## Instructions on authorisation Simplified declaration authorisation

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# Instructions for using the simplified declaration procedure

When you have an authorisation to use simplified declaration (SDE), you can place goods under a customs procedure using a simplified customs declaration where certain details or supporting documents may be omitted. These documents include those entitling to preferential treatment (certificate of origin) or those affecting customs value (commercial invoice).

Simplified declarations can be lodged via the Customs Clearance Service or as a message declaration.

## What can the authorisation be used for?

The authorisation states to which of the following declaration procedures it can be applied:

- two-stage export declaration procedure
- two-stage import declaration procedure
- presentation of documents missing from the customs declaration
- supplementary recapitulative declaration for a period.

## Using a representative

The declaration is lodged by either the authorisation holder or a representative. When the declaration is lodged by a representative, the authorisation is granted according to the type of representation used by the customer:

- In direct representation, the declarant (holder of the goods) must have the authorisation in advance.
- In indirect representation, the representative (forwarding agency) must have the authorisation in advance.

## 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 infringements of customs or tax legislation.
- The applicant has, when necessary, procedures for handling authorisations and certificates granted in accordance with commercial policy measures or related to the trade with agricultural products.

- The applicant has instructions for employees on informing the customs authorities of any compliance problems, and the applicant will introduce procedures for informing the customs authorities of such problems.
- The applicant has, when necessary, access to the appropriate procedures for handling import and export authorisations on goods subject to prohibitions and restrictions. This also includes measures by which the goods subject prohibitions or restrictions are separated from other goods and which serve to ensure compliance with the prohibitions and restrictions.

## **Simplified export declaration procedure**

The simplified export declaration procedure includes the following stages:

A simplified export declaration can be used when the exact quantities of goods in the export consignments are not known until the time of loading of the means of transport at the place of exit.

The supplementary declaration must be submitted within 30 days of releasing the goods for the export procedure.

Read the guidance on lodging two-stage export declarations on the page [Export simplifications](#).

## **Simplified import declaration procedure**

The simplified import declaration procedure includes the following stages:

The authorisation holder or their representative submits the simplified customs declaration to Customs. The simplified declaration can be lodged no earlier than 30 days before the arrival of the goods.

Within ten days of the drafting date of the decision on release, the authorisation holder or their representative must submit a supplementary customs declaration to Customs. With a supplementary customs declaration, you can make additions or amendments to some of the details provided in a simplified declaration.

Read the guidance on how to lodge a simplified import declaration and what details can change in the supplementary customs declaration on the page [Supplementary customs declaration for each simplified declaration](#).

## **Presentation of documents missing from the customs declaration**

Read the guidance on presenting documents that are missing from the customs declaration on the page [Presentation of documents missing from the simplified declaration](#).

## **Supplementary periodic declarations**

Read the guidance on lodging supplementary periodic declarations on the page [Supplementary recapitulative customs declaration for a period](#).

## Make changes to the authorisation using an amendment application

Customs must be informed about any changes that may affect the application of the simplified declaration procedure or the fulfilment of general requirements.

If the authorisation holder wants the authorisation to be amended, they must send an amendment application to the Customs Authorisation Centre. 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

When the certificate is subject to the Carbon Border Adjustment Mechanism, i.e. so-called CBAM goods, the holder of the authorisation must comply with the reporting requirement related to import. From 1 January 2026, Importing CBAM goods requires the status of authorised CBAM declarant. Read more about the [Carbon Border Adjustment Mechanism and the related responsibilities](#).

The authorisation holder must monitor the reference amount of the guarantee as defined in the comprehensive guarantee authorisation (CGU). The authorisation holder must ensure that the largest customs debt during the credit period does not exceed the reference amount of the guarantee. If the reference amount is not sufficient to cover the authorisation holder's functions, amendment of the comprehensive guarantee authorisation (CGU) must be sought. Read more about the [reference amount of the guarantee](#).

The authorisation holder is obligated to comply with the EU customs legislation in their activities. The authorisation holder 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 the 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 22–28, 163, 166–167  
Commission Implementing Regulation (EU) 2015/2447, Articles 15 and 224–225  
Commission Delegated Regulation (EU) 2015/2446, Articles 15–18, 145–147  
Transitional Delegated Act (EU) 2016/341, Article 16  
Customs Act (304/2016), section 96

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