

CUSTOMS

Authorisation instructions

Customs warehousing

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Instructions for customs warehousing authorisation holders

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Undeclared non-Union goods can be stored under the customs warehousing procedure. Union goods may also be placed under the customs warehousing procedure in accordance with EU legislation governing specific fields, or in order to benefit from a decision granting repayment or remission of import duty. An authorisation granted by Finnish Customs is required for operating a customs warehouse.

1 Responsibilities of the authorisation holder and the holder of the procedure

The authorisation holder must observe the customs legislation and Customs' regulations and instructions. Instructions by Customs are available on the page [Warehousing and storage](#).

The holder of the authorisation is the person to whom Customs has granted the customs warehousing authorisation. The holder of the procedure is the company or person entered as declarant in the customs declaration. The responsibilities are divided according to the type of warehouse:



- **In a private customs warehouse**, the holder of the authorisation is also the holder of the procedure who is responsible for ensuring that goods are not removed from customs supervision and for fulfilling the obligations arising from the storage of goods.
- **In a public customs warehouse**, the responsibility is divided between the holder of the authorisation and the holder of the procedure.
 - In a public customs warehouse type I, both the holder of the authorisation and the holder of the procedure are responsible for ensuring that goods are not removed from customs supervision and for fulfilling the obligations arising from the storage of goods.
 - In a public customs warehouse type II, the holder of the procedure is responsible for ensuring that goods are not removed from customs supervision and for fulfilling the obligations arising from the storage of goods.

The authorisation holder's responsibility ends when the goods have been placed under the following 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 customs warehousing 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 customs warehouse cannot be used as a demonstration space. Retail sale is only permitted in cases provided for by law.

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.](#)

2 Placing goods under the customs warehousing procedure

A customs declaration must be submitted for goods to be placed under the customs warehousing procedure.

Read the instructions on how to submit a customs declaration and its data content: [Arrival of goods at the warehouse or storage facility and declarations for the goods](#)

Read the instructions on how to correct, amend and invalidate a declaration: [Amendment and invalidation of a customs warehousing declaration](#)



3 Unloading permission

There is no need to request a separate unloading permission for the goods if

- the goods have been placed under the customs warehousing procedure at the office of entry, and they are moved to the warehouse under the customs warehousing procedure
- the goods are placed under the customs warehousing procedure from a temporary storage facility
- a special procedure is discharged with customs warehousing (e.g. customs warehousing or inward processing)

Goods arriving under transit may only be unloaded, once unloading permission has been received from Customs. A customs warehousing declaration shall also be lodged no later than when an unloading report is submitted to Customs for goods that have arrived under transit.

4 Warehousing and storage

Goods can only be stored in places approved by Customs.

The customs warehousing authorisation may also allow for Union goods to be stored in a customs warehouse. The authorisation can only be granted if there is a financial need and customs supervision is not jeopardised. The Union goods must be kept separate from goods placed under the customs warehousing procedure 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 Handling goods

Goods may undergo usual forms of handling in accordance with Annex 71-03 of the Delegated Regulation. The handling does not require a separate authorisation, but an entry about the handling must be made in the records.

Read more on the page [During the warehousing or storage](#).

6 Records

Records in a format approved by Customs must be kept by the holder of the authorisation or the holder of the procedure. The entries in the records must be made in real time. It must be possible to monitor the flow of goods continuously from the records through an unbroken chain of customs declarations. 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 after the discharge of the customs warehousing procedure.



The records must contain at least the following details:

- The reference of the customs warehousing declaration (the MRN, the goods item number and the release date indicated in the decision on release or the fallback procedure document and its identifier)
- The reference of the customs declaration discharging the warehousing procedure, or corresponding data from a document with which the goods have been destroyed or abandoned to the State
- Particulars identifying any other customs documents and any other documents relevant to the placing of goods under the procedure or to the discharge of the procedure
 - If the goods are moved to a customs office of exit with a re-export declaration, the exit date from the warehouse must be entered in the records in addition to the date of exit from the EU
- Marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container
- Location of the goods (at least the address of the warehouse) and details of their possible movements
- Particulars of usual forms of handling and, where applicable, the new tariff classification resulting from the handling
- Where accounting segregation is required (e.g. when Union goods are stored in the same facility) information about type of goods, customs status and, where appropriate, origin of the goods
- Where appropriate, particulars of any transfer of rights and obligations of the holder of the procedure.

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

7 Movement of goods under the customs warehousing procedure

Goods placed under the customs warehousing procedure can be moved between locations within the customs territory of the EU. Moving goods under the customs warehousing procedure is permitted without a separate authorisation. The records must always show the location of the goods.

The goods may be moved

- between different storage facilities designated in the same authorisation if the warehouses have joint records
- from the customs office of placement to the storage facilities



- from the storage facilities to the customs office of exit from the EU or
- to the customs office that releases the goods to a subsequent customs procedure.

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

8 Discharge of the customs warehousing procedure

The customs warehousing procedure ends when the goods under the procedure are

- placed under a subsequent customs procedure
- re-exported outside the customs territory of the EU
- destroyed without leaving any waste
- abandoned to the State.

The goods can only be released from the warehouse against a declaration approved by Customs.

When customs warehousing is discharged by taking the goods out of the EU, a re-export declaration must be lodged for the goods. The goods remain under the customs warehousing procedure until they have been exported from the customs territory of the EU or placed under another customs procedure.

Movements under customs warehousing with the re-export declaration shall end within 30 days after goods have been removed from the customs warehouse. The date of exit from the warehouse and the date of exit from the EU must be entered in the records. If the re-export is followed by transit, the date of exit from the EU is not required.

When the customs warehousing procedure has been discharged, the holder of the warehousing authorisation must submit a **discharge notification** to Customs. It is a list of all the electronically lodged customs warehousing declarations where the goods have been placed under a subsequent customs procedure or re-exported. The discharge notification shall be submitted within 30 days from the discharge of the procedure.

Read the detailed instructions on how to discharge the customs warehousing procedure on the page [Removal from the warehouse or storage facility](#).

9 Common storage of goods

Common storage means that the operator is authorised to store both Union goods and non-Union goods in the same tank or in the same area. The goods can be bulk goods or liquids.

Obtaining the authorisation requires that

- the products share the same eight-digit CN code
- the products share the same characteristics and quality
- accounting segregation has been carried out with regard to the products.



If the product group is subject to antidumping or countervailing duties, the product shall not be considered to have the same characteristics.

10 Handling of natural losses

The acceptable number of losses of bulk and liquid products due to storage depends on the characteristics of the products. The warehouse keeper must, where necessary, provide an account of the losses.

If both union goods and non-Union goods are stored in the same tank, the number of losses in each group must be proportional to the quantity of these products in the records.

11 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](#).

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

13 More information

[Customs legislation](#) (in Finnish)

[Regulation 3/2019 of Finnish Customs on keeping records in the customs warehousing procedure](#) (in Finnish)

[Declarations for arriving goods](#)

[Declarations for exiting goods](#)

[Transit](#)

[Customer services for businesses](#)

