INSTRUCTIONS FOR AEOS ON HOW TO COMPLETE IN-HOUSE CONTROL REPORTS

These are instructions for AEOs on how subsequent accuracy monitoring is done as part of the internal control, and how the monitoring is reported to Customs.

These instructions can be used by all operators (importers, exporters, forwarding agencies).

[Read more general information about the AEO's in-house control.](#)

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Using the report template

Customs has created a report template for the monitoring (Excel table). It can be used by all AEOs.

The operators can also use their own report templates if they include at least the same information to be checked as the report templates by Customs.

The report template is divided into separate tabs according to the procedures. Blank tabs can be deleted from the report template if the operator has nothing to fill in.

Go to the report template for in-house control.

Common guidance for all operators

Monitoring as part of the in-house control means that the operator subsequently checks their customs transactions, such as customs declarations. In some procedures, this also means that the operator must report changes made to the customs declarations or discrepancies in them.

In-house control must be done for the following procedures:

- import
- export
- transit
- customs warehousing
- temporary storage

When must monitoring be done?

The AEO must carry out monitoring at least twice a year. This concerns all procedures. Customs informs each company separately on how many targets must be reported during the reporting year.

The first monitoring must be carried out from January to the end of June. The second monitoring must be carried out from July to the end of December.

Monitoring can also be carried out regularly and continuously, which means that a report is filled out e.g. every month. In this case, the year of the reporting period must be entered in the report (e.g. "2025/jatkuvasti" (continuously) and instead of the control dates the word "jatkuva" (continuous).

Checking customs transactions

Customs transactions must be checked for

- import
- export
- customs warehousing
- temporary storage

Checking means that the operator checks e.g. the storage records or the accuracy of the information provided in import declarations.

The monitoring must be carried out as comprehensively as possible:

- The customs declarations must cover e.g. customs declarations made by different individuals, modes of transport, possible representatives and commodity codes.
- If a company has several customs warehouses, temporary storage facilities or an authorisation for an approved location (HPA), transactions of each warehouse unit must be checked. For example, if the company has 3 temporary warehouses and 1 customs warehouse, control targets for each 4 units must be selected.
- If the company is authorised to make declarations for import and customs warehousing by entry in the declarants records, the customs clearances made by entry in the declarant's records must be included in the monitoring.

Reporting on changes and discrepancies

The in-house control report must contain the changes and discrepancies observed in the following customs declarations:

- import declarations
- export declarations
- transit declarations

For import and export, the operator must report what changes have been made to customs declarations they have submitted (e.g. statistical amendment, amendment, invalidation, post clearance recovery). For transits, discrepancies must be reported (e.g. too long time limits, insufficient goods descriptions).

In addition, the operator must indicate what actions will be taken to decrease changes and discrepancies.

Note that Customs no longer provides all operators with a separate change report showing the errors in the customs declarations. Therefore, the operators themselves must follow-up the changes and discrepancies, so that they can be reported in the in-house control report. If the operator still receives a change report, it is sent in December.

Reporting instructions according to procedure

Read the instructions according to the procedure your company uses for its customs declarations. All procedures that the company uses must be included in the monitoring.

If no declarations have been made for a certain procedure during the reporting year, you can delete the tab in question from the report template.

Import

The company must monitor import in two ways:

- check the import declarations (the tab "Tuonti ilmoitukset" (import declarations))
- report changes made to the import declarations (the tab "Tuonnin muutokset" (changes to import declarations))

Checking customs declarations on import

Customs declarations are checked by comparing details. The in-house control report should indicate whether the details correspond with each other or not:

- If the company submits the customs declaration, it must compare the import documents to the electronic customs declaration.
- If the company does not submit the customs declarations, it must compare the import documents to the decision on release and the customs clearance decision.

What must be monitored?

- If the company is authorised to make customs declarations by entry in the declarant's records, the customs clearances made by entry in the declarant's records must be included in the monitoring.
- If the operator has both periodic clearances and regular clearances, both must be included in the monitoring. Periodic clearance may be checked for partial consignments or batches, as long as the minimum levels of internal control are met. The target can be e.g. one freight unit if the number of consignments included in the periodic clearance is large.
- Details that cannot be checked in a release decision or customs clearance decision may be left unchecked. This only applies to importers who do not submit electronic declarations themselves.

What details are entered in the report (the tab "Tuonti ilmoitukset" (import declarations))?

- General information is entered at the top of the report:
    o Enter the company name and business ID.
    o Enter the monitoring period (e.g. "vuosi 2025 (year 2025")).
    o Enter the name of the person performing the check and dates when the checks were carried out.

- Under "Tuonti ilmoitukset", enter the following information on all customs declarations that were checked:
    o Enter the company's reference number that was provided in the customs declaration.

- o Provide also the MRN of the import declaration.
  o Enter under "Tuoja/edustaja (importer/representative), whether the customs declaration was submitted by a representative:
    - If you act as a representative, enter the name of the importer.
    - If you act as an importer, enter the name of the representative. If you are not using a representative, leave the section blank.
  o Enter the details of each commodity code separately. If the declaration contains several commodity codes, you can enter the company's reference number, MRN and representative only once by the first commodity code.

- The actual result of the control is entered separately for each detail (sections "Menettely" (procedure), "Toimitusehto (term of delivery), "Alkuperämaa" (country of origin) and so on).
  o Start by entering in each "Ilmoitettu" (declared) section the information that was provided in the customs declaration. If the company itself has not submitted the customs declaration, enter the information of the decision on release and of the clearance decision.
  o **If no errors are observed in the field to be checked**, enter "OK" in the section "Tarkastettu" (checked).
  o **If an error is observed**, i.e. the checked information does not match the information provided, provide information on the amendment:
    - Enter in the section "Tarkastettu" (checked), the correct information shown in the import documents.
    - Enter in the section "Korjaavat toimenpiteet" (corrective measures), what corrective measures were done to the customs declaration.
    - Enter in the section "Miten ja milloin toimenpiteet on toteutettu?" (how and when were the corrective measures done?), how the error was corrected and the date.
  o Please note that the two sections "Ilmoitettu" (declared) and "Tarkastettu" (checked) cannot be marked with just an "OK".
  o Additionally, the sections marked in grey ("Toimitusehto" (term of delivery), "Kauppalaskun arvo ja valuutta" (invoice value and currency), "Lisättävät ja vähennettävät erät" (items to be added or deducted)) must be filled out, even though they are only intended to support the monitoring. However, errors in them don't have to be noted when the accuracy percentage is calculated.

- Finally, write a summary of the checked results in the section "Yhteenveto tuonti-ilmoitusten oikeellisuustarkastuksista" (summary of the checked accuracy of customs declarations):
  o Enter the total number of checked customs declarations.
  o Enter the number of such checked customs declaration that are free of errors based on the check. Note that customs declarations with errors only in the grey data fields, are also added ("Toimitusehto" (term of delivery), "Tavarankuvaus" (goods description), "Kauppalaskun arvo ja valuutta" (invoice value and currency), "Lisättävät ja vähennettävät erät" (items to be added or deducted)).
  o Calculate the accuracy percentage based on the previous numbers.
  o Write a summary of what actions have been taken to minimise errors.

o Enter the number of observed errors according to type (e.g. 4 errors in commodity codes, 2 errors in customs values).

Reporting on changes in import declarations

The company itself must monitor what kind of changes have been made to customs declarations during the monitoring period (cancellations, returns, post-clearance recoveries and statistical changes).

Note that Customs no longer sends change reports to all companies separately, rather the monitoring must be done by the company itself.

What details are entered in the report (the tab "Tuonti ilmoitukset" (import declarations))?

- General information is entered at the top of the report:
  o Enter the company name and business ID.
  o Enter the monitoring period (e.g. "vuosi 2025" (year 2025)).
  o Enter the name of the monitoring individual and the dates of the monitoring.
- Analyse, why the changes had to be made. Enter the reasons for the changes at least at header level in the section "Analyysi muutoksien syistä" (analysis of the reasons for changes).
- Enter what actions have been taken to minimise changes and when these actions were implemented, in the section "ja milloin toimenpiteet on toteutettu?" (how and when were the actions implemented?).

Export

The company must monitor export in two ways:

- check the export declarations (the tab "Vienti-ilmoitukset" (export declarations)) and
- report changes made to the export declarations (the tab "Viennin muutokset" (changes to export declarations))

Checking customs declarations on export

Customs declarations are checked by comparing details. The in-house control report should indicate whether the details correspond with each other or not:

- If the company submits the customs declaration, it must compare the export documents to the electronic customs declaration.
- If the company does not submit the customs declaration, it must compare the export declarations to the decision on release with confirmation of exit.

What details are entered in the report (the tab "Vienti ilmoitukset" (export declarations))?

- General information is entered at the top of the report:
  o Enter the company name and business ID.
  o Enter the monitoring period (e.g. "vuosi 2025" (year 2025)).
  o Enter the name of the individual performing the check and the dates when the checks were carried out.

- Under "Vienti ilmoitukset" (export declarations), enter the following information on all customs declarations that were checked:
    o Enter the company's reference number that was provided in the customs declaration.
    o Enter the MRN of the export declaration.
    o Enter under "Viejä/edustaja (exporter/representative), whether the customs declaration was submitted by a representative:
        - If you act as a representative, enter the name of the importer.
        - If you act as an importer, enter the name of the representative. If you are not using a representative, leave the section blank.
    o Enter the details of each commodity code separately. If the declaration contains several commodity codes, you can enter the company's reference number, MRN and representative only once by the first commodity code.

- The actual result of the control is entered separately for each detail (sections "Menettely" (procedure), "Toimitusehto" (term of delivery), "Tavarankuvaus" (goods description) and so on).
    o Start by entering in each "Ilmoitettu" (declared) section the information that was in the customs declaration. If the company itself did not submit the customs declaration, enter the information of the decision on release with confirmation of exit.
    o **If no errors are observed in the fields to be checked**, enter "OK" in the section "Tarkastettu" (checked).
    o **If an error is observed**, i.e. the checked information does not match the information provided, provide information on the amendment:
        - Enter in section "Tarkastettu" (checked) the correct information of the export documents.
        - Enter in the section "Korjaavat toimenpiteet" (corrective measures), what corrective measures were done to the customs declaration.
        - Enter in the section "Miten ja milloin toimenpiteet on toteutettu?" (how and when were the corrective measures done?), how the error was corrected and the date.
    o Please note that the two sections "Ilmoitettu" (declared) and "Tarkastettu" (checked) cannot be marked with just an "OK".
    o Additionally, the sections marked in grey ("Toimitusehto" (term of delivery), "Kauppalaskulta vientiselvitettävien tavaroiden arvo ja valuutta" (invoice value and currency of the goods requiring export clearance), "Lisättävät ja vähennettävät erät" (items to be added or deducted)) must be filled out, even though they are only intended to support the monitoring. However, errors in them don't have to be noted when the accuracy percentage is calculated.

- Finally, enter a summary of the checked results in the section "Yhteenveto vienti-ilmoitusten oikeellisuustarkastuksista" (summary of the accuracy of the checked export declarations):
    o Enter the total number of checked customs declarations.
    o Enter the number of such checked customs declaration that are free of errors based on the check. Note that customs declarations with errors only in the grey data fields, are also added ("Toimitusehto" (term of delivery), "Tavarankuvaus"

(goods description), "Kauppalaskulta vientiselvitettävien tavaroiden arvo ja valuutta" (invoice value and currency of the goods requiring export clearance), "Lisättävät ja vähennettävät erät" (items to be added or deducted)).
- o Calculate the accuracy percentage based on the previous numbers.
- o Enter a summary of what actions have been taken to minimise errors.
- o Enter the number of observed errors according to type (e.g. 4 errors in commodity codes, 2 errors in statistical values).

Reporting on changes in export declarations

The company itself must monitor what kind of changes have been made to the export declarations during the period of monitoring (customs declarations submitted retrospectively, corrections, invalidations and technical invalidations).

Note that Customs no longer sends change reports to all companies separately, rather the monitoring must be done by the company itself.

What details are entered in the report (the tab "Viennin muutokset" (changes to export declarations))?

- General information is entered at the top of the report:
  - o Enter the company name and business ID.
  - o Enter the monitoring period (e.g. "vuosi 2025" (year 2025)).
  - o Enter the name of the monitoring individual as well as the dates of the monitoring.
- Analyse, why the changes had to be made. Enter the reasons for the changes at least at header level in the section "Analyysi muutoksien syistä" (analysis of the reasons for changes).
- Enter what actions have been taken to minimise changes and when these actions were implemented, in the section "Miten ja milloin toimenpiteet on toteutettu?" (how and when were the actions implemented?).

Customs warehousing

If th company uses customs warehousing it must check the records, verifications and discharge notifications of the customs warehousing (the tab "Tullivarastointi" (customs warehousing)). The following things are checked to ensure that they are correct:

- The records have correct verifications.
- The kinds of packages and quantities are the same when comparing goods deposited into and discharged from the warehouse.
- The records contain sufficient goods descriptions.
- The discharge notification has been given on time, i.e. within 30 days of discharging the goods from the warehouse.

What must be monitored?

- If the company is authorised to make customs warehousing declarations by entry in the declarant's records, goods place under the customs warehousing procedure by entry in the declarant's records must be included in the monitoring.

What details are entered in the report?

- General information is entered at the top of the report:
  - o Enter the company name and business ID.
  - o Enter the period that the monitoring concerns and how many warehouse deposits were made in total. Provide the period, warehouse ID and the number of deposits for each warehouse. If there are several warehouses, you can also enter details of each warehouse on separate tabs.
  - o Enter the name of the monitoring individual as well as the dates of the monitoring.

- The following information is entered according to the topics to be checked:
  - o Enter how many warehouse deposits have been checked during the monitoring period. If there are several warehouses, enter the warehouse ID in addition to the number and period.
  - o Calculate the accuracy percentage, i.e. how many of the checked targets were correct.
  - o Indicate what kind of error was found (e.g., kilos do not match).
  - o Indicate in the section "Miten ja milloin virhe on korjattu, korjaajan nimi ja pvm", how and when the error was corrected, who corrected it and the date. Indicate also what further measures were taken to ensure that the error does not recur.

Temporary storage (also HPA authorisation)

The records and verifications of the temporary storage facility must be checked.

Checks must also be carried out if the goods are stored temporarily in some other location than one approved by Customs (HPA authorisation). However, less information is checked for a location covered by an HPA authorisation than for a temporary storage facility.

The following things are checked to ensure that they are correct (the tab: "Väliaikainen varastointi ja HPA" (temporary storage and HPA):

- The records have correct verifications.
- The time limits for ending the procedure have been observed. The time limit for temporary storage is 90 days, and in other locations covered by the HPA authorisation, the time limit is 3 or 6 days.
- The kinds of packages and quantities are the same when comparing goods deposited into and discharged from the storage facility (only temporary storage).
- The records contain sufficient goods descriptions (only temporary storage).

What details are entered in the report?

- General information is entered at the top of the report
  - o Enter the company name and business ID.
  - o Enter the period that the monitoring concerns and how many deposits were made to the storage facility. Provide the period, warehouse ID and the number of deposits for each facility. If there are several storage facilities, you can also enter details of each facility on separate tabs.
  - o Enter the name of the monitoring individual as well as the dates of the monitoring.

- The following information is entered according to the topics to be checked:

- o Enter how many deposits to the storage facility have been checked during the monitoring period. If there are several storage facilities, enter also the warehouse ID.
- o Calculate the accuracy percentage, i.e. how many of the checked targets were correct.
- o Indicate what kind of error was found (e.g., kilos do not match).
- o Indicate in the section "Miten ja milloin virhe on korjattu, korjaajan nimi ja pvm", how and when the error was corrected, who corrected it and the date. Indicate also what further measures were taken to ensure that the error does not recur.

Transit

For transits, all discrepancies observed in the transit declarations must be reported. The report must be made only if the company is an authorised consignor or an authorised consignee.

Note that Customs no longer sends change reports to all companies separately, rather the monitoring must be done by the company itself.

What details are entered in the report (the tab "Passituksen poikkeamat" (discrepancies in the transit)?

- General information is entered at the top of the report:
  - o Enter the company name and business ID.
  - o Enter the monitoring period (e.g. "vuosi 2025" (year 2025)). In the same field, enter how many transits have been placed under the procedure and how many transits have been discharged.
  - o Enter the name of the monitoring individual as well as the dates of the monitoring.
- Report discrepancies:
  - o The authorised consignor must enter the following discrepancies:
    - The transit has been given a too long time limit. In Finland, the allowed time limit is 3 days and in other countries 10 days.
    - The transit has exceeded the time limit, i.e. the transit was not presented within the given time limit.
    - The transit has been invalidated.
    - The goods descriptions are insufficient.
  - o The authorised consignee must enter the following discrepancies:
    - The time limit for the unloading result has been exceeded.
    - Over or under disassembled consignments have not been declared to customs.
- Analyse, why the changes had to be made. Enter the reasons for the discrepancies on header level in the section "Analyysi poikkeamien syistä" (analysis of the reasons for discrepancies).
- Enter what actions have been taken to minimise discrepancies and when these actions were implemented in the section "Miten ja milloin toimenpiteet on toteutettu?" (how and when were the actions implemented?).