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Instructions on authorisations

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Customs warehousing

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General instructions for customs warehousing

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 Union 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. The authorisation holder shall observe the customs legislation and the regulations issued by Finnish Customs. Goods can be stored only in the facilities or at the address specified in the authorisation. You can find more instructions on the Finnish Customs website.

Storing of Union goods in the facilities of the customs warehouse may be authorised in the customs warehousing authorisation where an economic need exists and customs supervision is not adversely affected. The 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.

These instructions replace the previous instructions for customs warehousing published on the Finnish Customs website on 1 May 2016.

Responsibilities of the authorisation holder and the holder of the procedure

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 that lodges the customs declaration or the person to whom the rights and obligations in respect of the customs procedure have been transferred.

- In a private customs warehouse, the holder of the authorisation is also the holder of the procedure and 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.

Customs warehousing declaration and placing of goods under the procedure

A customs declaration shall be lodged for goods to be placed under the customs warehousing procedure. There are separate instructions on how to lodge a customs declaration and on its data content as well as on how to correct, amend and invalidate a declaration.

The goods may not be unloaded into a customs warehouse until an unloading permission has been received from Customs. The unloading permission can be either an unloading permission for transit or Customs' response to the presentation notification. A separate unloading permission doesn't need to be requested if

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

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.

Customs warehouse records

Records approved by Customs have to be kept by the holder of the authorisation or the holder of the procedure. The records should contain at least the following details:

- The reference of the customs declaration used for placing the goods under the customs warehousing procedure (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
- 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 goods (at least the address of the warehouse) and information of any movement thereof
- Particulars of usual forms of handling and, where applicable, the new tariff classification resulting from the handling
- Where accounting segregation is required, information about type of goods, customs status and, where appropriate, origin of the goods. An example of such a situation is the storing of Union goods in the same facility.
- Where appropriate, particulars of any transfer of rights and obligations.

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 Union. Moving goods under the customs warehousing procedure is permitted without a separate authorisation. The movement does not require any customs formalities, but the records must always show the location of the goods. Permitted movements are

- 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 Union or
- to the customs office that releases the goods to a subsequent customs procedure.

Discharge of the procedure

The customs warehousing procedure is discharged when the goods placed under the procedure are placed under a subsequent customs procedure, when they have been re-exported from the customs territory of

the Union, destroyed with no waste remaining or 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 Union, a re-export declaration must be lodged for the goods. If the goods are moved under the customs warehousing procedure to the customs office of exit, a re-export declaration is used for declaring the movement. The goods shall remain under the customs warehousing procedure until they have been taken out of the customs territory of the Union 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 removal from the warehouse and the date of exit from the Union shall be entered in the records. If the re-export is followed by transit, the date of exit from the Union is not required.

When the customs warehousing procedure has been discharged, the holder of the warehousing authorisation submits a discharge notification to Customs in Customs' online service or with a message. If the customs warehousing procedure has been discharged by delivery of ship supplies or by a declaration in document form, the discharge notification is submitted by notifying the Customs Electronic Service Centre of the discharged customs warehousing declarations and the subsequent declarations. The discharge notification 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.

Common storage of bulk goods and handling of losses due to natural wastage

Common storage means that the operator is authorised to store both Union goods and third-country goods in the same tank or in the same area. 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.

The acceptable amount of losses of bulk and liquid products due to storage depends on the characteristics of the products. The warehouse keeper shall, where necessary, provide an account of the losses. If products from both third countries and Union countries are stored in the same tank, the amount of losses in each group shall be proportional to the amounts of these products in the records.

Things to note about customs warehousing

The holder of the customs warehousing authorisation shall monitor the value of the goods in storage and that the reference amount reserved for the warehouse under the comprehensive guarantee authorisation is not exceeded.

According to Annex 71-03 of the Delegated Regulation, usual forms of handling do not require a separate authorisation. An entry on the handling shall be entered in the records.

A customs warehouse cannot be used as a demonstration space. Retail sale is only permitted in cases provided for by law.

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.

More information on customs warehousing on the Customs website

[Basic information on warehousing
Customs warehousing](#)

Links to customs legislation

[Customs legislation](#)

Usual forms of handling, [Annex 71-03 DA](#)

Finnish Customs regulations, [Finnish Customs regulation on keeping records in the customs warehousing procedure](#) (available in Finnish and Swedish)