



**TULLI**  
TULL·CUSTOMS

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Applying for refund due to exchange rate error

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## Applying for refund due to exchange rate error

Finnish Customs has applied the wrong currency rates in customs clearance for some currencies during the period 1 May 2016 to 30 June 2019. In accordance with EU legislation, **Customs will refund excess payments automatically if the refund amount is 10 euros or more.** If a representative has been used for the customs clearance, the refund is always paid to the declarant, regardless of the type of representation.

Overpaid import duties amounting to less than 10 euros are also refunded on application. If such an application is made regarding a customs clearance decision that has been served more than three years ago, the application must be submitted to Customs no later than 31 December 2019.

The exchange rate error concerns the following currencies:

AUD, CAD, CHF, CZK, DKK, GBP, HKD, HUF, ILS, INR, JPY, KRW, MXN, NOK, NZD, PLN, RUB, SEK, SGD, THB, TRY, USD, ZAR

[A comparison](#) (in Finnish) between the incorrect and correct currency rates used from 1 May 2016 to 30 June 2019 has been published on the [Customs website](#).

Customs will refund overpaid **VAT** ex officio only if the **receiver of the refund has not been** liable to pay tax **in the VAT register** at the time of the confirmation of the customs clearance; VAT is refunded to private persons, for example. When calculating the refunds to be paid ex officio to private persons and others not in the VAT register, both the VAT and the customs duty is taken into account.

The Tax Administration has published [instructions on correcting the VAT declaration](#) (available in Finnish and Swedish only) for companies and other operators in the VAT register.

You can apply for a refund either with the [Customs form](#) (available in Finnish or Swedish) or with a free-form application. When applying for a refund with the Customs form, you must write “**Exchange rate error**” under “Tarkemmat perustelut” in section B ”PERUSTE TULLIEN PALAUTUKSEEN TAI PERUUTUKSEEN”. You can leave the section “B. 2. Tavarán kuvaus” as well as the sections C and D empty. A free-form application (in Finnish, Swedish or English) must contain the following information:

- Heading: Exchange rate error
- Number of the customs clearance decision/decisions that the application concerns. You can apply for a refund for several customs clearances with the same application. You can look for customs

clearances made in the Import Declaration Service by using the search function under the search tab. Please contact your forwarder for questions regarding customs clearances made by a forwarder.

- Information about the applicant (declarant)
  - o Name
  - o Address
  - o Telephone number
  - o Email address
  - o Business ID and \*EORI number or personal identity code
- Payment details
  - o Bank (name of bank) and Bank Identifier Code (BIC)
  - o International Bank Account Number (IBAN)

Please send the application to the Customs Registry Office primarily by e-mail to kirjaamo(at)tulli.fi. The application can also be sent by post to the address Customs Registry Office, PO Box 512, 00101 Helsinki.

More information: [How to write a claim](#) and yritysneuvonta.lupa-asiakkaat(at)tulli.fi