Declaring a deceased person and an urn with ashes

When importing a deceased person arriving in a coffin or an urn containing ashes, the legislation of the country of dispatch is applied. You need to ask the embassy of the country in question what rules apply.

A death certificate or a cremation certificate must be presented upon import. Import is exempt from tax. Funeral decorations can be imported in personal luggage, or you can fill in a customs declaration regarding them. Flowers, wreaths and other ornamental objects, brought by persons resident outside the EU territory who are attending a funeral or coming to decorate graves in the EU, are admitted free of import duties. You can submit the declaration yourself in Customs' online service.

How to declare

Identify yourself in the Customs Clearance Service using your Finnish online banking ID codes, your mobile certificate or your certificate card. Please note that private individuals cannot use the Finnish Authenticator app to identify themselves.

Log in to the Customs Clearance Service for business customers.
- If you are submitting the declaration yourself, select "I represent myself".
- If you are lodging the declaration on behalf of a company, select "I act on behalf of a company". You need authorisation to act on behalf of a company. More information on authorisations: This is how you grant a mandate in practice.

Start your declaration by clicking "+New declaration".

Select the declaration "Import, I am receiving goods" and "Customs declaration".

In the box, select the country of dispatch from where the consignment is arriving and confirm the selection by clicking on the box. If the consignment is arriving in Finland from the Canary Islands (tax border declaration), select Spain as the country of dispatch. A customs declaration must be submitted also for consignments sent between Åland and mainland Finland. Guidance for this can be found on the page Åland tax border trade (in Finnish and Swedish).

As the customs procedure code, select "40 – Release for free circulation".

If you have an arrival ID or item tracking ID, enter it in the field. It is not a mandatory detail.

Click the "Customs declaration" button so that you can start lodging the declaration.

Customs declaration ≫

When you click on the question mark with the left button of the mouse, you are shown information on the details to be provided in the field.

Email address for Customs' additional inquiries on this declaration.

Email address * ⑦

The details marked with a red asterisk are mandatory. The instructions cover the details you need when you complete your customs declaration.

Nature of transaction * ⑦

Nature of transaction is not set *

If you have not filled in all the required details, the system will display the missing detail in red when you click on the next button.

The declaration consists of three parts: "Parties", "Declaration header" and "Goods items". Fill in all parts and submit the declaration to Customs.

More specific user instructions can be found in the top right corner under "Help and documentation".

⑦ Help and documentation ☐
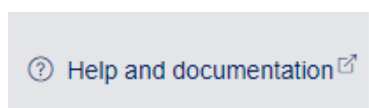
If you have added details by mistake by clicking on, for example, **+ Add authorisation**, you must remove the additional fields before submitting the declaration. You can remove the information by first ticking the box next to the procedure, and then clicking on the button "Remove selected".

Authorisations

+ Add authorisation   🗑 Remove selected

☑ Unselect all

Authorisation number ⑦ *   Auth

☑
Authorisation ID is not set.

Details to be entered under "Operators"

In the "Contact person" section, enter the contact details of the person who can provide additional information regarding the declaration.

Contact person
☑ Use the details of the authenticated person

In the "Declarant" section, some of the details will be filled in automatically when you tick the box "Use the details of the authenticated trader". In the declarant details you provide the name, address, postal code and city of the person responsible for the data content of the declaration. Enter the business identifier in the "Identification number" field. For private individuals, enter the personal identity code and for foreign nationals, the country code and date of birth (ddmmyy), e.g. US210360.

Declarant
☑ Use the details of the authenticated trader

Also in the "Importer" section, you can tick '"Use the details of the authenticated trader". Some of the details will be filled in automatically based on the identification. In the importer details you enter the name, address, postal code, city and country code of the consignee. Enter the business identifier in the "Identification number" field. For private individuals, enter the personal identity code and for foreign nationals, the country code and date of birth (ddmmyy), e.g. US210360.

Importer
☑ Use the details of the authenticated trader

Enter the details of the sender under "Exporter". In the exporter details you enter the sender's name, address, portal code, city and country.

When you have provided all the details, click on "Next".

Details to be provided under "Declaration header"

Trader reference is a mandatory detail that you choose yourself and provide in the customs declaration. It is a free-form reference number that specifies the customs declaration. The reference can contain no more than 22 characters, and it can consist of numbers, letters or special characters.

Select A as the **Additional declaration type** if the consignment is in Finland. If the consignment has not yet arrived in Finland, choose D as additional declaration type. You can provide a pre-lodged declaration of type D only if, when lodging the declaration, you have access to the details of the previous document provided by the transport company. In such cases, you must provide the entry summary declaration or T1 transit as the previous document. It is not possible to select an additional declaration type in tax border declarations.

Leave the **Tax determination date** (Exceptional tax date) field blank.

Value details, such as **Total amount invoiced and Invoice currency** should be left blank.

Enter the **Total gross mass** of the consignment in kilograms.

Under **Nature of transaction**, enter code "99 – Other (not specified)".

The Delivery terms are provided using an INCOTERMS code. You can for example select the terms XXX – Other delivery terms. The field **Location (UN/LOCODE)** should be left blank.

Under **Location**, you provide the location, for example Helsinki, and under **Country**, which is a mandatory field, you provide FI – Finland.

Under **Transport information**, you should first provide the mode of transport and the nationality of the means of transport that crosses the border of the EU territory.

Under **Inland transport mode**, you should provide the means of transport on which the consignment has been brought or will be brought to the location. The location can be, for example, the customs office of entry to which the consignment has been carried by sea or road.

In the **Route** details, enter the details on the country of dispatch (e.g. China) and the destination country (e.g. Finland). These details are prefilled in a tax border declaration.

In the details on **Locations**, you should provide the warehouse ID (format: FI1234567-800101) if the consignment is in, for example, a customs warehouse. If the goods are at the customs office of entry, provide the address details of the customs office.

The **Proposed control location** is B – **Authorised place** if, for example, the consignment is in a customs warehouse (Qualifier of location X and warehouse identifier FI1234567-800101). If the consignment is not in a warehouse, select D – **Other**. Enter the address of the location: street address, postal code and city.

If you have additional information to add to the declaration select 'Add information.' Otherwise, leave the section empty.

Do not remove the additional information code FIPDF, because you need the decision in PDF format

Enter the container ID, if the consignment arrives in a container.

When you have provided all the details, click on **Next**.

Details to be provided under "Goods items"

Add the **previous procedure** "00 – No previous procedure".

Choose as **additional procedure** "C41 Coffins, burial urns and funeral decorations". **Confirm the selection by clicking on the +Add button**. The selection removes the levy of customs duty and VAT, which means that you are not required to pay any tax.

Additional procedure ⑦

| C41 - Coffins, burial urns and funeral decorations | ⌄ | + Add |

In tax border declarations, the **additional procedure** F15 is prefilled. Also add **additional procedure** C41.

F15 - Goods introduced in the context of trade with special fiscal territories (H5-EU)

Country of origin is a mandatory detail. Indicate the country of dispatch here.

As **commodity code** for the consignment enter 9919000040 - Coffins containing bodies, funerary urns containing the ashes of deceased persons and ornamental funerary articles. Do not include spaces in the commodity code.

Combined nomenclature code * ⑦

| 991900004 | 🔍 | 📖 Commodity code service Fintaric↗

9919000040 - Coffins containing bodies, funerary urns containing the ashes of deceased persons and ornamental funerary articles

As the **goods description**, describe the content of the consignment, e.g. funerary urn containing ashes or ornamental funerary articles.

Under **Kind of packages**, you should provide the package type (e.g. BX – Box, CJ – Coffin or NA – Urn), the number of packages and shipping marks. If the packages are unmarked, enter the text "No markings".

A **previous document** must always be provided. Ask the freight carrier to provide the type of the previous document and the MRN, as well as the sequence number of the goods item. The goods item sequence number is not needed in the case of transit declarations. If you are transporting the consignment yourself, provide ZZZ as the document type and the date of arrival as the reference.

Previous document type ⑦ *	Reference ⑦ *	Item number ⑦
☐ 355 - Entry summary declaration ⌄	21FI123400005678I7	3

As **Additional documents** enter the death certificate and, if needed, the cremation certificate in their own rows with additional document code 1ZZZ. You can add new documents by clicking "+Add additional document".

Additional Documents

Enter the **net mass** of the consignment.

Provide the known **statistical value** of the item that covers transport costs to the Finnish border up until the first border crossing point. The statistical value cannot be 0.

The t**ransaction price** is a mandatory detail. Provide the known transaction price for the item. You can indicate 0 as the transaction price when the matter involves an urn or coffin with a deceased person for customs clearance. Always select the type of currency, for example "EUR – Euro".

As the **valuation method**, select 6 – Value based on the data available.

As the **preference code**, select 100 – Tariff arrangement erga omnes.

You can add goods items by clicking on '+Add goods item.'

If the declaration is complete, you can click on 'Next.'

Submitting the declaration

If you have not provided all the required details, the system will display a validation error on the page Summary and submission, and this will help you find the detail that is missing. In this example, the missing detail is found in the tab Parties under the heading Exporter. Details on the exporter are missing from the declaration.

The link in the error notification takes you directly to the Parties section where you can complete the exporter details.

When the declaration is complete, send the declaration by clicking on the **Submit** button. When the declaration has been successfully submitted, the declaration has the status "Accepted" and is

given an MRN as a reference number. Completed decisions can be found on the page "Summary and Submission" under "Documents".