



TULLI
TULL · CUSTOMS

customs.fi

How to declare removal goods

version 1.2, 27 June 2022

Clearing removal goods through Customs

If you are moving to Finland from outside the customs territory of the EU, or from within the customs territory of the EU but from outside its fiscal territory, you are required to submit a customs declaration for your removal goods. However, if you move from Åland to mainland Finland or vice versa, a customs declaration is not needed.

If your place of residence has been located outside the customs territory of the EU continuously for at least 12 months, your [removal goods](#) are exempt from customs duty under certain prerequisites.

[Alcohol](#) and [tobacco products](#) cannot be declared as removal goods. Instead, you have to declare them with their own commodity codes in the same declaration. Moreover, if you are carrying any goods that are under import restrictions or prohibitions, or for which the appropriate licences and documents are required, you should declare them under their specific commodity codes. For example, if you are bringing a [boat](#) as a removal item, be sure to declare it under its designated commodity code, as it must meet the criteria for importation.

If you moved to Finland more than 12 months ago, you must apply for a written [special authorisation](#) from Customs Authorisation Centre for the importation of removal goods.

How to make a customs declaration

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

Log in to the Customs Clearance Service.

- When you are submitting the declaration yourself, select 'I represent myself'.
- If you are submitting the declaration on someone else's behalf select even in that case 'I represent myself.'
- If you are lodging the declaration on behalf of a company, select 'I act on behalf of some company'. You need an authorisation to act on behalf of a company. Read more on authorisations: [This is how you grant a mandate in practice](#).

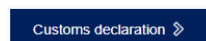
Select '+ New declaration.'

Select the declaration 'Import, I am receiving goods.'

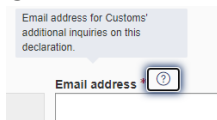
From the drop-down menu, select the country of dispatch from where the removal goods are arriving. Confirm the choice by clicking on any part of the screen so that the selection fields are shown. If you are moving to Finland from the Canary Islands (tax border declaration), select Spain as the country of dispatch.

As the customs procedure code, select '40 – Release for free circulation from other customs procedure.'

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

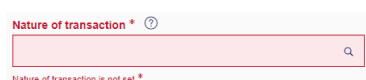


Click the button 'Customs declaration,' so that you can start lodging the declaration.



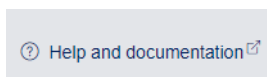
By clicking it, you will receive more information on what you need to enter in the field.

The details marked with a red asterisk are mandatory details. In these instructions, you will find out what information is required when you fill in the customs declaration for removal goods.

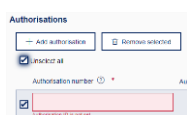


If you have not filled in all the required details, the field with missing details will be highlighted in red by the Service.

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



By clicking the button 'Help and documentation,' you can find more detailed instructions on how to use the service. The button is located in the upper right hand corner of the page.

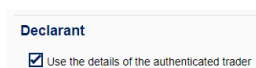


If you add details by mistake (for example by clicking, '+ Add authorisation'), you must remove the additional fields before sending the declaration. You can remove the information by first ticking the box next to the procedure and then clicking on the button 'Remove selected.'

Parties



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



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

The image shows a form field labeled 'Country *' with a help icon. The dropdown menu is open, showing 'FI - Finland' as the selected option. Below the dropdown, the text 'FI - Finland' is also visible.

Select the country code from the drop-down menu.

The image shows the 'Representative' section. The checkbox 'Use the details of the authenticated trader' is checked. Below it, the 'Status of representation *' dropdown menu is set to '2 - Direct representation'.

If you are submitting a customs declaration for removal goods on behalf of another person, add representative to the customs declaration. Add the representative with the button '+ Add representative.' If you activate the box 'Use the details of the authenticated trader,' some of the details will be filled in automatically based on the identification. The status of representation is entered in the field 'Representative.' A private individual can only act as a direct representative, so if you are submitting a declaration on someone else's behalf, choose as status of representation '2 – Direct representation.' Additionally, provide the representative's name, street address, postal code, city, and trader nature.

The image shows the 'Importer' section. The checkbox 'Use the details of the authenticated trader' is checked.

Also in the section 'Importer,' you can tick the box 'Use the details of the authenticated trader,' then some of the details will be filled in automatically based on the identification. In the Importer details, enter the name of the person moving as well as the address, postal code, city and the country code of the place to where they are moving. Enter the business identifier in the field 'Identification number'. For a Finnish private individual, enter the personal identity code and for foreign nationals, the country code and date of birth (ddmmyy), e.g. US210360.

The image shows the 'Exporter' section, which is currently empty.

Enter the details of the sender of the removal goods under 'Exporter.' If you send goods yourself, enter your own name as well as the address, postal code, city and the country code of the address from where you are moving.

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

Declaration header

Trader reference is a mandatory detail that you come up with yourself and add to the customs declaration. It is a free-form reference 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 goods are in Finland. If the goods have not yet arrived in Finland, select D as the 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 a case, provide the entry summary declaration or T1 transit as the previous document. If you are moving from outside the fiscal territory of the EU, i.e. you are filling in a tax border declaration; an additional declaration type cannot be selected.

Leave the 'Tax determination date' field blank. It should only be filled in if the consignment has been imported to Finland at an earlier date, and the customs declaration is lodged retrospectively under exceptional circumstances. In that case, the date of arrival of the removal goods is registered as the tax determination date.

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

Enter the **gross mass** of the goods in kilograms.

Enter the **nature of transaction** with the code '99 – Other (not specified).'

Provide the **delivery terms** using an INCOTERMS code. You can for example select the terms 'XXX – Other delivery terms.' Leave the 'Location (UN/LOCODE)' field blank.

Under '**Location**,' provide the location, for example Helsinki, as well as the country 'FI – Finland,' which is a mandatory field.

Under '**Transport information**,' 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**,' provide the means of transport with which the removal goods have been brought to the location. The location can be, for example, the customs office of entry to which the goods have been carried by sea or road.

Arrival transport means		
Inland transport mode * ⓘ	Identification of means of transport on arrival * ⓘ	Type of identification * ⓘ
4 - Air transport	AY1314	40 - IATA flight number

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.

Under '**Location**,' the warehouse ID (format FI1234567-800101) of the location must be entered, if the goods are e.g. in a Customs warehouse. If the goods are at the customs office of entry, provide the address details of the customs office. Use the details of the customs office of entry e.g. when you transport the removal goods yourself.

Enter in section '**Proposed control location**' B – Authorised place if, for example, the goods are in a customs warehouse. Select 'X – identification of warehouse' as qualifier of location, and enter the warehouse ID in the form FI1234567-800101. If the goods are not in a warehouse, select 'D – Other.' Enter the address of the location: street address, postal code and city. Please note that the goods might need to be inspected. For example, [pets](#), [plants](#) and [other goods that require an authorisation or certificate](#) may be inspected.

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

Please note! Do not remove the additional information code FIPDF, because with that you receive the decision in PDF format.

If the goods are arriving in a container, enter the container number.

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

Goods item 1

Add as **previous procedure** '00 – No previous procedure.' If the goods have been exported as removal goods and are returning to the territory of the European Union, enter as previous procedure '10 – Permanent export.'

Select as **additional procedure** C01 if you are moving at the same time as the goods. Also select C01 as additional procedure, if you bring in removal goods after you have moved, but less than 12 months have passed since the final moving day. Confirm the selection by clicking on the '+ Add button.'

Additional procedure ?

C01 - Personal property belonging to natural persons transferring their normal place of residence + Add

If you are bringing in removal goods before moving, select as additional procedure C42. Please note that prior import requires an authorisation from Customs' Authorisation Centre and a guarantee must be provided for the goods. Read more on [Prior import of removal goods](#) and [providing a guarantee](#).

C42 - Import of personal property before the person concerned establishes his normal place of residence in the Community (REL art. 9, VAT 94.1.12)

The additional procedure F15 has already been entered in tax border declarations. In addition, enter the additional procedure C01 or C42, depending on whether you are bringing the removal goods into the country before or after moving.

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

Enter the country of dispatch as **country of origin**. The country of origin must be entered.

Enter the **commodity code** '9905000000 – personal property belonging to natural persons transferring their normal place of residence.' If you are bringing for example a [car](#) as removal goods, we recommend that you use a separate commodity code for the vehicle. Do not include spaces in the commodity code. The commodity code must be entered at the level of ten digits. In tax border declarations, the commodity code is entered at a level of eight digits.

Combined nomenclature code * ?

8703229 Commodity code service Fintanc

87032290 - Used

8703229000 - Used

As **Goods description**, you can use the description 'removal goods.' However, if you bring in a vehicle, enter a goods description according to the commodity code, for example 'passenger car' as well as the make and model. Please note that you must have a list of the removal goods. This list must be entered in the attachment information (for example '20 kilos of clothes', 15 kilos of books' and so on).

If the car you are moving is not subject to restrictions, select negation codes Y120, Y053, Y124 and Y923.

Select the negation codes in the box 'Select declaration.' Negation codes are not required in a tax border declaration.

Select	CERT	DESCR
<input checked="" type="checkbox"/>	Y053	Goods not concerned by labelling requirements on fluorinated greenhouse gases as referred to Article 12, paragraph 1 of Regulation (EU) No 517/2014
<input type="checkbox"/>	Y054	Goods labelled according to the provisions of Article 12, paragraph 1 of Regulation (EU) No 517/2014

The TARIC additional code must be entered for the car. Add the code by clicking the button '+ Add code.' Select a code '4999 – Other.' TARIC additional codes are not required in a tax border declaration.

TARIC additional codes

+ Add code Remove selected

Select all

Code *

4999 - Other

Enter the **national additional code** for the goods. From the box, select 'Q099 – Value added tax 24%.' The selected additional code (C01 or C42) removes the VAT rate and you will not have to pay any value added tax.

National additional codes

+ Add code Remove selected

Select all

Code *

Q099 - Value added tax 24%

Under '**Kind of packages**', provide the package type (e.g. 'BX – Box' or 'NE – unpacked'), 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 goods with your own car, provide 'ZZZ' as the document type and the date of arrival as the reference.

Previous document type *	Reference *	Item number
<input type="checkbox"/> 355 - Entry summary declaration	21F11234000557817	3

If you are declaring a vehicle, enter the vehicle identification number under 'Additional information' using additional information code 'FIXBC – Vehicle production number.' Add the code by clicking on '+Add information.'

Additional information

+ Add information Remove selected

Select all

Code * Description

FIXBC - Vehicle production number 123456ghoe123456

In the section titled "Additional documents", enter the insurance covering the removal goods ([Customs form 45e](#)) as well as the list of the removal goods on their specific rows. For both documents, enter the additional document code "1ZZZ". If you are moving to Finland from outside the territory of the EU, attach a copy of your passport, and of any residence permit you may have,

under the additional document code “1ZZZ”. You can add additional documents by clicking on “+Add document”.

If you declared a vehicle and other removal goods, provide the **net weight** of the removal goods. Provide the net weight for each goods item.

Provide the **supplementary unit** of the vehicle, i.e. the number of cars to be brought in.

Enter the **statistical value** of the removal goods. The statistical value is your own assessment of the value of the goods.

The **Transaction price** is a mandatory detail. Enter the transaction price using the value ‘0 EUR – Euro.’

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

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

Submitting the declaration

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

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

If you have not provided all the required details, the system will display a validation error on the page ‘Summary and submission,’ which helps 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.

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.’

Removal goods brought to Finland as exempt from customs duty and tax cannot be handed over to another party before at least 12 months have passed from their clearance through Customs. During that time, removal goods cannot be for example sold, lent, given as security, hired out or given as presents to another party.