



TULLI
TULL · CUSTOMS

tulli.fi

How to declare removal goods

version 1.3, 15.6.2023

Declaring removal goods in the Customs Clearance Service

If you are moving to Finland from outside the EU, you must submit a customs declaration for your removal goods.

A customs declaration is also required when you are moving to Finland from outside the fiscal territory of the EU, for example from the Canary Islands or the Åland Islands, or when you are moving to the Åland Islands from elsewhere in Finland or the EU. In such cases, customs declarations are referred to as tax border declarations.

If your place of residence has been located outside the EU continuously for at least 12 months, your removal goods are exempt from customs duty under certain prerequisites. [Here you will find more information on the prerequisites for customs duty exemption and tax exemption concerning removal goods.](#)

When you complete your declaration, please note that for example the following goods must be itemised separately in the declaration:

- [alcohol products](#) and [tobacco products](#)
- Commercial means of transport and other objects meant for professional use that do not comprise transferrable tools required for practicing technical and free professions.

You can declare these goods in the same customs declaration, but you must indicate them as a separate consignment and under their own commodity codes, as these products are not eligible for exemption from customs duty and tax as removal goods.

Be sure to apply for an exception or an authorisation for prior import in advance

Note that you must apply for a written authorisation with Customs in advance for situations where the prerequisites for import exempt from customs duty and tax are not met. If Customs grants you permission, you can import your removal goods to Finland free of customs duty and value added tax. You will need such a permission for example in the following situations:

- If you moved to Finland more than 12 months ago, you will need an exceptional permit.
- If you have not resided outside the EU for more than 12 months, you will need an exceptional permit.
- If your goods have been in your possession for less than six months, you will need an exceptional permit.
- If you bring in your removal goods prior to moving, you will need a permit for the prior import of your removal goods.

You are required to have applied for an exceptional permit or a permit for prior import of your removal goods before you bring your goods into Finland and submit a customs declaration. Read more about [applying for an exceptional permit](#) or [prior import permits](#).

How to make a customs declaration

You can submit a customs declaration for your removal goods in the [Customs Clearance Service](#). The Customs Clearance Service is meant for business customers, but private customers use it too in certain cases, such as for declaring removal goods.

Logging in to the Customs Clearance Service

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.

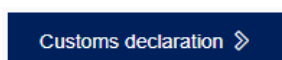
Log in to the Customs Clearance Service like this:

- 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 a company”. You need authorisation to act on behalf of a company. Read more on authorisations: [This is how you grant a mandate in practice](#).

Starting a customs declaration and general information

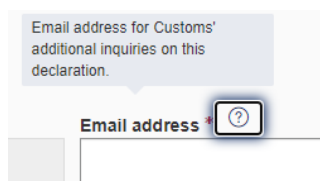
When you have logged into the Customs Clearance Service, start completing your customs declaration as follows:

- On the frontpage, select “+ New declaration”.
- Select the declaration “Import – I am receiving goods” and “Customs declaration”.
- 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”.
- 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 “Customs declaration” button for completing your declaration.



General instructions for completing a customs declaration:

- You can click on the question mark icon to get more information on what you need to enter in the field.

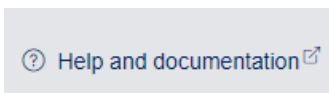


- The details marked with a red asterisk are mandatory details. In these instructions, you will find out what information is required when you fill in the customs declaration for removal goods.

Nature of transaction * ⓘ

Nature of transaction is not set *

- If you have not filled in all the required details, the field with missing details will be highlighted in red, and a text appears indicating the required item of information.
- The declaration consists of three parts: “Parties”, “Declaration header” and “Goods items”. Complete all sections and submit the declaration to Customs.
- By clicking on the “Help and documentation” button in the top right corner of the page, you can find more detailed instructions on how to use the service.



- 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 “Remove selected”.

Authorisations

+ Add authorisation Remove selected

Unselect all

Authorisation number ⓘ * Aut

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 other cases, under “Declarant”, enter the 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 “Identification number” field. For a Finnish private individual, enter the personal identity code and for foreign nationals, the country code and date of birth (ddmmyy), for example US210360.

Declarant

Use the details of the authenticated trader

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 “Use the details of the authenticated trader” box, some of the

details will be filled in automatically based on the identification. You enter the status of representation in the “Representative” field. A private individual can only act as a direct representative, so if you are submitting a declaration on someone else’s behalf, choose “2 – Direct representation” as the status of representation. In addition, provide the representative’s name, street address, postal code, city, and trader nature.

Representative

Use the details of the authenticated trader

Status of representation * ⓘ

2 - Direct representation

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, 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 “Identification number” field. For a Finnish private individual, enter the personal identity code and for foreign nationals, the country code and date of birth (ddmmyy), for example US210360.

Importer

Use the details of the authenticated trader

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”.

Details to be provided under “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 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 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, selecting an additional declaration type is not possible.

Leave the “Tax determination date” field blank.

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

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

Indicate 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 country of destination (e.g. Finland). These details are pre-filled 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.

Under “**Proposed control location**”, enter “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 it 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”.

Details to be provided under “Goods items”

Goods item 1

Add the **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”.

With an **additional procedure code**, you apply for exemption from customs duty for your goods. Select the additional procedure based on when your removal goods arrive, and according to how they meet the requirements for customs duty exemption:

- Select C01 as the additional procedure if you are moving simultaneously with the goods.

Additional procedure ?

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

- Also select C01 as the additional procedure if you bring in removal goods after you have moved, but less than 12 months have passed since the final moving day.
- Select C42 when you have permission from Customs for prior import of your removal goods, and you are retrieving removal goods before your move.

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)

- If you are submitting a tax border declaration, additional procedure F15 is already indicated. In addition, enter 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)

- Select C01 when you have an exceptional permit from Customs and you are bringing in removal goods more than 12 months after your move.
- Select 999 when you do not have an exceptional permit from Customs and you are bringing in removal goods more than 12 months after your move. In such a case, you are required to pay import duties for your goods.
- Select 999 when you are declaring alcohol or tobacco products. Import taxes must be paid for these goods upon moving.
- Select 999 when you are declaring commercial means of transport or other objects meant for professional use, such as tools required for the practice of technical or other free professions. Import taxes must be paid for these goods upon moving.

Confirm your selection with the “+ Add” button.

Enter the country of dispatch as the **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”.

An exception to this are goods under import restrictions or prohibitions for which the appropriate authorisations or documents are required. Be sure to declare alcohol and tobacco products always separately using their own commodity codes. Also, if you are importing a means of transport as removal goods, for example a [car](#) or a [boat](#), be sure to use the specific commodity code of the vehicle. In order to add goods with their own commodity codes, you must enter them as separate items. When you have provided the details of an item, you can add items with the “+ Add goods item” button.

Note that you should enter commodity codes without spaces. Commodity codes must be entered at the level of ten digits. When you are submitting a tax border declaration, provide the commodity code at the level of eight digits.

As **Goods description**, you can use the “removal goods” description. 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 kg of clothes”, 15 kg of books” and so on).

If the car you are moving is not subject to restrictions, select negation codes Y950, Y053, Y976 and Y923.

Select the negation codes in the “Select declaration” box. 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 code “4999 – Other”. TARIC additional codes are not required in a tax border declaration.

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.

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”.

You must always indicate the **previous document**. 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	21FI123400005678I7	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	
<input type="checkbox"/> + Add information	<input type="checkbox"/> Remove selected
<input type="checkbox"/> Select all	
Code ? *	Description ?
<input type="checkbox"/> FIXBC - Vehicle production number	123456dghse123456

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”.

Additional Documents	
<input type="checkbox"/> + Add document	<input type="checkbox"/> Remove selected
<input type="checkbox"/> Select all	
Type ? *	Identifier ? *
<input type="checkbox"/> 1ZZZ - Other document	general list of the removal goods

If you declared a vehicle and other removal goods, provide the **net weight** of the removal goods. Provide the net mass 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 consignment. The statistical value is an estimate of the value of your removal goods including transport costs up to the first border crossing point on the Finnish border.

The **transaction price** is a mandatory detail. As transaction price, enter your estimate of the value of your goods. Select the type of currency, for example “EUR – euro”. The transaction price cannot be zero. If you have paid for transport of your goods, add the transport costs up to the first EU customs office of entry on a separate row. You can add a row by clicking “+ Add”. From the drop-down menu, select the code “AK”, enter the amount of transport costs, and select the type of currency. Even when you report the trade price for your goods, you are not required to pay any import duties when your goods are removal goods exempt from customs duty and tax.

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

Valuation method * ?
6 - Value based on the data available ('fall-back' method)

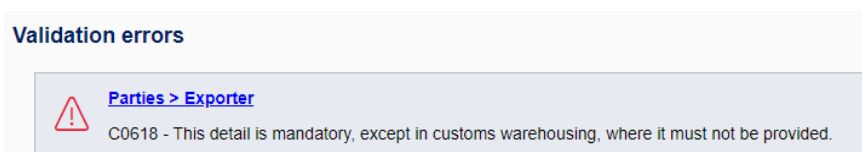
As the **preference code**, select “100 – Tariff arrangement erga omnes”.

You can add goods items by clicking on “+ Add goods item”. Add goods items if you must declare several types of goods under different commodity codes, for example alcohol and tobacco products or a vehicle. You must provide the required information on each 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 “Summary and submission” page, which helps you find the missing item of information. The error notification contains a direct link that takes you to the correct section of your declaration where you can correct your details. In this example, the missing detail is found in the “Parties” tab under the “Exporter” heading, and the declaration is missing exporter details.



When the declaration is complete, send the declaration by clicking on the “Submit” button. When the declaration is submitted successfully, the declaration status is “Accepted”, and your declaration receives an MRN reference. 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.