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Goods imported to Finland from outside the customs territory of the Union for international sports events

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## Goods imported to Finland from outside the Union customs territory for international sports events

This customer bulletin contains information on customs procedures and circumstances where customers do not have to pay import duties for goods imported from outside the Union to Finland for international sports events. The bulletin is based on the Union Customs Code, (UCC), the Delegated Regulation relating to it (DA), the Regulation setting up a Community system of reliefs from customs duty (Duty Relief Regulation) as well as on the Finnish Value Added Tax Act (VAT Act).

### 1. Temporary admission with total relief from import duties

As long as the goods are under the temporary admission procedure with total relief from import duties in accordance with the provisions, VAT is not payable as the entry of the goods is not considered to constitute importation. If the temporary admission procedure is discharged so that the goods stay in Finland, VAT is collected in connection with the customs taxation.

#### **1.1. Goods imported for personal use and sports purposes of athletes/teams arriving at a sports event from outside the customs territory of the Union: temporary admission (DA article 219 D04)**

Travellers residing outside the customs territory of the Union can temporarily import personal effects reasonably required for the journey as well as goods for sports purposes. The goods can be placed under the temporary admission procedure with total relief from import duty (referred to below as the temporary admission procedure) only in the name of the traveller who uses the goods.

Goods regarded as personal effects include for example clothes, personal hygiene products, cameras, portable musical instruments and other corresponding items, wheelchairs for invalids, as well as hobby material.

Goods imported for sports purposes include for example athletics equipment, ball game equipment, winter sports equipment, sportswear, water sports and disabled sports equipment, vehicles and other corresponding goods. This means that, on these grounds, means of transport meant for racing or sports purposes can be placed under the temporary admission procedure.

The goods are meant to be used for sports if they are used during an event  
the existence of which can be verified

which has an official organiser  
to which the traveller verifiably has registered or is going to register.

If necessary, please go to the Tax Administration website for [instructions on temporary tax-exempt use of vehicles for racing](#).

If a means of transport is to be used for a purpose other than sports, please also read the [instructions on temporary admission of means of transport](#) on the Customs website.

A means of transport that is imported for sports use can be placed under the temporary admission procedure through a factual act (e.g. by sailing to a sailing competition, by driving to a car race etc.). In these cases, goods are placed under the procedure for example when the passenger selects the so-called green channel at the customs office.

When a means of transport meant for sports use is brought into the customs territory of the Union as cargo, for example on a trailer, an oral declaration must be made to Customs. To support the oral declaration, customs form 613e containing the necessary information is required. Necessary documents such as lists of goods can be attached to the form. The form is to be completed in two copies. The first copy stays with the customs office placing the goods under the procedure. The customs office that places the goods under the procedure confirms the second copy of the form and gives it to the authorisation holder, i.e. the customer. The customer presents the second copy of the document at the customs office that discharges the temporary admission procedure. If the traveller places the means of transport under the temporary admission procedure with an ATA Carnet, no oral customs declaration or customs form 613 is required (see 1.5).

#### [Instructions for filling out form 613s](#) [Form 613 in English](#)

When the goods are placed under the temporary admission procedure through an active measure or an oral customs declaration, no guarantee is reserved for them.

When goods are placed under the temporary admission procedure through an oral declaration or a standard customs declaration, Customs sets an appropriate time limit within which the procedure must be discharged. The time limit is to be long enough for achieving the purpose of use. The time limit should be long enough to cover the duration of the event and the time used for importing and re-exporting the goods.

When goods imported for sports use are placed under a customs procedure with a standard customs declaration, customs procedure code 53xx and the national procedure code D04 are used.

The temporary admission procedure can be discharged so that the traveller takes the goods with him or her as luggage (re-exportation taking place through an active measure). If the goods were placed under the procedure using a standard customs declaration, an electronic customs declaration must also be submitted for the re-exportation. The re-export declaration can be lodged orally if the goods were placed under the procedure using an oral declaration. The procedure can also be discharged by placing the goods under another customs procedure. If the temporary admission procedure is discharged with re-exportation, the guarantee possibly lodged at the time of placing the goods under the procedure will be released if the goods can be considered to have left the customs territory of the Union.

Example: When goods belonging to a sports team (e.g. skis, ski poles, ski wax) are imported on a service vehicle or as freight, an oral customs declaration must be made for the goods and customs form 613 filled in. The customs declaration must be made in the name of a person who is

permanently resident outside the EU and takes responsibility for the temporary admission procedure. In addition, a goods list must be provided along with the declaration, as well as the names of the persons or the name of the team which will be receiving the goods. The procedure is 53xx D04. The procedure can be discharged with an oral re-export declaration, in which case the customs form 613 which was filled in on importation must be presented at the customs office of exit.

## **1.2. Animals (DA article 223)**

Animals owned by a person established outside the customs territory of the Union can be placed under the temporary admission procedure. This means that the temporary admission procedure does not apply to animals on the grounds explained in section 1.1 above.

Animals can be placed under the temporary admission procedure upon importation to the customs territory of the Union for example for public performances, exhibitions, competitions and shows.

Animals arriving for example for competitions, performances or exhibitions can be placed under the temporary admission procedure only with a written customs declaration. Customs then reserves a guarantee on the animal for the amount of import duties and VAT which is not collected when the temporary admission procedure is used. In such cases, travellers can use an agent. The customer classification applied by Finnish Customs affects the amount of guarantee.

The temporary admission procedure can be discharged with re-exportation through a written customs declaration. The procedure can also be discharged by placing the animals under another customs procedure, such as release for free circulation. If the temporary admission procedure is discharged with re-exportation, the guarantee lodged will be released if the animals placed under the procedure can be considered to have left the customs territory of the Union.

When animals are placed under the temporary admission procedure, Customs sets an appropriate time limit within which the procedure must be discharged. The time limit is to be long enough for achieving the purpose of use. The time limit is at least 12 months. The time limit should be long enough to cover the duration of the event and the time used for importing and re-exporting the goods. The re-exportation is allowed before the time limit of 12 months has been reached.

When the goods are placed under the temporary admission procedure with a written customs declaration, the procedure code 53xx and the national procedure code D08 are used.

*Example: If animals are imported for an exhibition using shared transport, e.g. a bus, a written customs declaration is to be lodged. The declaration can be lodged for each animal in the name of the owner, or one written customs declaration can be lodged for the import in the name of the person who will take responsibility for the temporary admission procedure. A list of the imported animals and their owners (the animal's name, the owner's name and address) is to be attached to the declaration. The procedure is 53xx D08. The procedure is discharged by lodging a re-export declaration.*

## **1.3. Professional equipment (DA article 226)**

Professional equipment can be placed under the temporary admission procedure when it is

- it is owned by a person established outside the customs territory of the Union
- it is imported either by a person established outside the customs territory of the Union or by an employee of the owner established in the customs territory of the Union;

- it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

All the above requirements are to be met in order for the procedure to be used. This means that the holder of the procedure/authorisation in this context must be a party who is normally resident outside the customs territory of the Union.

However, the temporary admission procedure applied to professional equipment cannot be used where equipment is to be used for the industrial manufacture or packaging of goods or, except in the case of hand tools, for the exploitation of natural resources, for the construction, repair and maintenance of buildings or for earth moving and like projects.

For example press, radio, television or film industry equipment is regarded as professional equipment.

As a rule, professional equipment can be placed under the temporary admission procedure with a written customs declaration. Customs reserves a guarantee for the amount of import duties and VAT which is not collected when the temporary admission procedure is used. The customer classification applied by Finnish Customs affects the amount of guarantee. However, in order to place goods under the procedure, an oral customs declaration can be lodged for radio and television production and broadcasting equipment, vehicles specially adapted for use for the above purpose, and their equipment imported by public or private organizations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation to import such equipment and vehicles. In such cases, customs form 613e must be completed in support of the oral declaration (see the link above under section 1.1).

When professional equipment is placed under the temporary admission procedure, Customs sets a time limit by which the procedure is to be discharged. The time limit is to be long enough for achieving the purpose of use. As a rule, the time limit should be long enough to cover the duration of the event and the time used for importing and re-exporting the goods.

When the temporary admission procedure is discharged with re-exportation, the guarantee possibly lodged at the time of placing the goods under the procedure will be released if the goods can be considered to have left the customs territory of the Union.

When the goods are placed under the temporary admission procedure with a written customs declaration, the procedure code 53xx and the national procedure code D12 are used.

#### **1.4. Means of transport (DA articles 212–218)**

If a means of transport is used for purposes other than participating in sports events or professional practice, it can be placed under the temporary admission procedure according to Articles 212–218 of the Delegated Regulation.

In such cases, all the below requirements must be met:

- The means of transport is to be registered outside the customs territory of the Union in the name of a person established outside that territory. If the means of transport is not registered, it must be owned by a person established outside the customs territory of the Union.
- The means of transport is to be used by a person established outside the customs territory of the Union. However, exceptions to this are provided for in Articles 214–216 of the Delegated Act.

When the temporary importation procedure is applied, “commercial use” refers to the transport of persons against compensation, or to the industrial or commercial transport of goods against compensation or free of charge. Other use is regarded as private.

As a rule, **means of transport** can be **imported** only by a person whose permanent place of residence is outside the customs territory of the Union. [Customs' customer bulletin on duty-exempt temporary admission of means of transport](#) describes circumstances where a natural person residing in the customs territory of the Union can import to that territory a means of transport registered outside that territory for commercial or private use temporarily and with total relief from customs duty.

However, a **means of transport meant for private use** can be **used** by a person established in the customs territory of the Union when they use the means of transport occasionally and under the instructions of a registration holder who is also in the customs territory of the Union at the time of use. The registration holder is a person in whose name the means of transport is registered outside the customs territory of the EU.

Means of transport can be placed under a temporary admission procedure through a factual act when they are imported across the border on their own wheels or keel, see the [customer bulletin on temporary admission of means of transport](#). Means of transport can also be placed under the procedure with a written declaration. Customs reserves a guarantee when goods are placed under the procedure with a written customs declaration. The customer classification applied by Finnish Customs affects the amount of guarantee.

Where the customs authorities consider that in the case of means of transport or spare parts, accessories and equipment for means of transport there would be a serious risk of non-compliance with one of the obligations laid down in the customs legislation, Customs may require that instead of a customs declaration through a factual act, the goods are to be placed under the procedure with an authorisation applied for/granted with a written (standard) customs declaration. This means that in this case, the form 613e is not used. Customers can also place goods under the procedure with a written customs declaration if they so wish. Customs then reserves a guarantee for the amount of import duties and VAT which is not collected when the temporary importation procedure is used. In such cases, travellers can use an agent as a direct representative. The customer classification applied by Finnish Customs affects the amount of guarantee.

When a means of transport is placed under the procedure, Customs sets a time limit by which the procedure is to be discharged. The time limit is set according to what means of transport is involved and for what purpose it is imported to the customs territory of the Union.

When the temporary admission procedure is discharged with re-exportation, the guarantee possibly lodged at the time of placing the goods under the procedure will be released if the goods can be considered to have left the customs territory of the Union.

See also the guidance on [temporary tax-exempt use of a vehicle](#) on the Tax Administration's website.

When a means of transport is placed under a temporary admission procedure with a written customs declaration, the procedure code 53xx and the national procedure code D03 are used.

### **1.5. Temporary admission with total relief from import duties based on Article 236 of the Delegated Act**

Based on said Article, the temporary admission procedure with total relief from import duty can be applied upon importation of goods other than those listed in Articles 208-216 and 219-235 of the

Delegated Act, or of goods not complying with the conditions of those Articles. These goods can be placed under the temporary importation procedure when they are imported

- occasionally and for a period not exceeding three months, or
- in particular situations having no economic effect in the Union.

Therefore, other Articles primarily applicable to the particular goods and situation are to be applied as a rule. Article 578 does not constitute automatic grounds for granting temporary importation, but it is applied at Customs' discretion. If a customer wishes for Article 578 to be applied, they are to contact Customs before lodging a customs declaration.

If goods are placed under a temporary importation procedure based on the Article, the procedure code 53xx and the national procedure code D28 or D29 are used.

## **1.6. ATA Carnet**

Certain goods can also be temporarily imported to the customs territory of the Union using an ATA Carnet acquired in advance in the country of departure. Such goods include exhibition goods, professional equipment and commercial goods samples. In these cases, the Customs Convention on the ATA Carnet for the Temporary Admission of Goods is applied. More information on ATA Carnets is available on the [Chambers of Commerce website](#).

## **1.7. Authorisation involving more than one Member State (IA articles 260 and 261)**

An authorisation involving more than one Member State refers to the following situations:

- the customs declaration for placing the goods under the procedure and the customs declaration for discharging the procedure are submitted to different Member States  
or
- the goods placed under the temporary admission procedure will be used in another Member State than the that to which the customs declaration used as an authorisation application is submitted.

When a sports event is arranged and goods placed under the temporary admission procedure are to be used in the territory of several Member States, the customer has to apply for an authorisation involving more than one Member State. In the temporary admission procedure, the authorisation involving more than one Member State can also be applied for and granted using a standard customs declaration, and no consultation procedure is required.

For the temporary admission procedure, an application for an authorisation involving more than one Member State is to be lodged with the customs authority of the country where the goods are first taken into use.

When applying for a normal written authorisation involving more than one Member State, the processing of the application will usually take at least 60 days.

When an ATA Carnet is used, an authorisation involving more than one Member State is not required.

## **2. Release into free circulation based on the Duty Relief Regulation**

### **2.1. Goods brought in by travellers (Article 41 of the Duty Relief Regulation, sections 95–95e of the VAT Act)**

Goods which are included in the personal luggage of passengers arriving from third countries, and for which value added tax is not collected based on the corresponding value added tax regulations, are exempt from customs duty. Exemption from value added tax of goods brought by passengers is provided for in sections 95-95e of the Finnish Value Added Tax Act.

For further information, see [Products brought to Finland by travellers](#).

## **2.2. Pharmaceutical products used at international sports events (Article 60 of the Duty Relief Regulation)**

Pharmaceutical products intended for medical use by persons or animals coming from third countries to participate in international sports events shall be admitted free of import duties. The said products shall be free of import duties only to the extent necessary to meet the requirements of such persons or animals during their stay in the Customs territory of the Union.

No VAT is collected on the import of goods that are free of import duties based on Article 60 of the Duty Relief Regulation.

When these grounds for relief from customs duty are applied, the procedure code 40xx and the national procedure code C19 are used.

## **2.3. Products used or consumed at a trade fair or similar event (Articles 90–94 of the Duty Relief Regulation)**

Relief from customs duty can be granted for small representative samples of goods manufactured outside the customs territory of the EU. Small samples are to be imported free of charge from third countries or obtained from goods imported in bulk from those countries. They are to be exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered. The samples are to be identifiable as advertising samples of low unitary value. The samples are not to be easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market. Foodstuffs and beverages not packaged this way are to be consumed on the spot at the exhibition. In their total value and quantity, the samples are to be appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation. The relief shall not be granted for alcoholic products, tobacco or tobacco products or fuels, whether solid, liquid or gaseous.

Relief from customs duty can also be granted for goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Union and displayed. Relief from customs duty is limited to goods which are consumed or destroyed during the exhibition and which are appropriate, in total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation. The relief shall not be granted for alcoholic products, tobacco or tobacco products or fuels, whether solid, liquid or gaseous.

Relief from customs duty can also be granted for printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Union. This relief shall be limited to printed matter and articles for advertising purposes which are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held and which, in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.



Relief from customs duty can also be granted for various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives established outside the customs territory of the Union. Exhibition stands are to be destroyed after use.

For the said goods, the requirement for relief from customs duty is for the goods to be used in the ways described above at a trade fair or similar event. Relief from customs duty does not apply to exhibitions staged for private purposes in commercial stores or premises to sell goods of third countries. In this context, “trade fair or similar event” means:

- exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
- exhibitions and events held mainly for charitable reasons;
- exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;
- meetings of representatives of international organizations or collective bodies;
- official or commemorative ceremonies and gatherings

No VAT is collected on the import of goods that are free of customs duty based on Articles 90–94 of the Duty Relief Regulation.

When these grounds for relief from customs duty are applied, the procedure code 40xx and the national procedure code C32 are used.

### **3. Restrictions in the importation and release of goods into free circulation**

Travellers who import goods for international sports events should remember that import restrictions are applied in the usual way also in these cases. For example, granting relief from customs duty does not exempt goods from import restrictions.

Possible restrictions can be checked from the [Customs restrictions manual](#) which is available in Finnish.

More information is available by e-mail from [yritysneuvonta@tulli.fi](mailto:yritysneuvonta@tulli.fi)

Applicable legislation:

Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council)

Delegated Regulation (Commission Delegated Regulation (EU) 2015/2446)

Implementing Act (Commission Implementing Regulation (EU) 2015/2447)

Delegated Act (Commission Delegated Regulation (EU) 2016/341), so-called transitional rules

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty