

Policy regarding cars under Russian registration in Finland as of 16 March 2024

The transition period of six months for the exit of Russian-registered cars from the EU will expire. As a rule, cars in Finland that registered in Russia must be removed from the territory of the European Union no later than 15 March 2024. This appendix concerns the situation of cars registered in Russia after the expiry of the transition period. Detailed instructions are the responsibility of all individual competent authorities.

The examples in this appendix relate to situations where a Russian-registered vehicle is found in traffic after the expiry of the transition period, i.e. after 15 March 2024. As a rule, such cars were imported under the temporary admission procedure before the national policy issued by the Ministry for Foreign Affairs concerning vehicles registered in Russia.

Only appropriately declared and taxed cars (customs duty, VAT and car tax) can be registered in Finland.

Russian-registered cars found in traffic as of 16 March 2024

Drivers of Russian-registered vehicles in traffic after the expiry of the transition period must be able to provide sufficient information to prove their right of vehicle use. Controls are the responsibility of Customs, the Police and the Border Guard.

Information on vehicle use is deemed sufficient based on the exception that allows a driver to use a Russian-registered vehicle in Finland.

If a driver of a vehicle cites exceptional circumstances that allow their vehicle to be in Finland, but is unable to provide a sufficient and appropriate account on those circumstances when requested by a competent authority, Customs will detain that vehicle for further investigation.

If there are violations against the legal provisions on temporary exemption from customs duty, Customs will take possession of the vehicle after detaining it, and will consider imposition of tax (customs duty and value added tax). The customer must then choose one of the following options:

- payment of customs duty and value added tax imposed by Customs, and subsequent removal of the vehicle from the territory of the EU (the vehicle can no longer be placed under an import procedure because its import to the territory of the EU was prohibited as of 7 October 2022) or
- handing over the vehicle to the State, after which Customs will consider possible sanctions (subsequently, the vehicle will be put on sale at a customs auction)

If the driver has applied for an extension to the tax-exempt use of the vehicle (six months), they must upon request present a letter from the Tax Administration indicating the decision on the extension of the

period of use as exempt from tax (at most one year). Otherwise, Customs will forward the case to the Tax Administration for consideration of car tax in addition to the taxes that Customs has considered.

The time limit for using a car brought to EU territory as a tourist vehicle as exempt from customs duty and VAT is six months.

Exceptions where a Russian-registered car can stay in Finland legally after 15 March 2024

After the expiry of the transition period, Russian-registered vehicles that are legally in Finland will be in traffic.

Full-time students in Finland:

- Vehicle use exempt from customs duty, VAT and car tax is possible for the duration of full-time studies in Finland
- The person in question must reside outside the EU permanently
- If during a period of 12 months the vehicle is used for more than 6 months, the person in question must notify the Tax Administration about longer vehicle use
- The person must be able to prove their status as a full-time student, and provide an account on their studies to the Tax Administration once a year
- The person can exit the EU temporarily and leave the vehicle in Finland. This does not require a notification to Customs.

Fixed-term employment in Finland:

- Vehicle use exempt from customs duty and VAT is possible for the duration of fixed-term employment
- The person must present a letter from the Tax Administration indicating the decision on the possible extension of the six-month limit for vehicle use exempt from car tax (at most one year). Otherwise, Customs will notify the Tax Administration about the vehicle for possible consideration of tax
 - If the time limit stated in the letter indicating the decision has expired, Customs will notify the Tax Administration about the vehicle for possible consideration of tax
- The person must be able to specify their fixed-term employment
- The person can exit the EU temporarily and leave the vehicle in Finland. This does not require a notification to Customs.

After the start of the import ban on 16 September 2023, the following persons have been permitted to bring Russian-registered cars to EU territory based on the exceptions prescribed in the EU sanctions regulation:

- EU or EEA citizens permanent resident in Russia or their family members for their personal use either temporarily or permanently as a removal vehicle.
 - The vehicle is meant for personal use and not for sale.
- The vehicle is a diplomatic car (with diplomatic licence plates) or it is brought in for registration as a diplomatic vehicle
- The vehicle is imported in connection with humanitarian circumstances, for example evacuation from a third country due to war, a natural disaster or a crisis.

Moreover, a person who resides permanently in the territory of the EU can in certain limited cases use a Russian-registered car in Finland (rental cars and company cars).

Information proving the right of vehicle use based on customs legislation

The driver of a vehicle can prove their right to use a Russian-registered vehicle by providing, for example, the following information:

- An account on the registration of the means of transport outside the customs territory of the EU, in the name of a person established in that territory
- An account on the vehicle owner as being based outside the customs territory of the EU (this also applies to family members in cases of exceptions prescribed in the EU sanctions regulation)
- Information on the person who placed the vehicle under temporary admission (that is, drove the vehicle to EU territory if an actual customs declaration was not submitted for the vehicle upon entry to EU territory)
- Proof of the date when the means of transport was placed under the temporary admission procedure (import to EU territory)
- If the driver is not a permanent resident in the customs territory of the EU, for example a certificate of enrolment from an educational establishment or a fixed-term employment contract
- An account on future registration as a diplomatic car
- An account on humanitarian grounds allowing the use of an exception accordant with the EU sanctions regulation.
- An account on the right of a person who resides permanently in the customs territory of the EU to use a vehicle under temporary admission (for example, a copy of an employment contract, depending on the case).

EU sanctions concerning cars under Russian registration

Import of cars from Russia is prohibited as of 7 October 2022

- After the transition period for commercial import, imports are entirely banned as of 8 January 2023
- After that time, import clearance has no longer been possible, which also removes the possibility of car taxation and registration
- In exceptions prescribed by the EU sanctions regulation, import of a vehicle has been and still is allowed.

Temporary admission of cars prohibited as of 16 September 2023

- Vehicles that were temporarily imported to Finland before 16 September 2023 must exit Finland at the end of the time limit for temporary admission or no later than 15 March 2024
- In exceptions prescribed by the EU sanctions regulation, temporary admission of a vehicle has been and still is allowed.

More information:

- On customs procedures and customs duties from the Customs website; customer service from the Customer Information of Finnish Customs
- On car taxation from Tax Administration website; customer service from the Tax Administration customer contacts
- On sanctions from the Ministry for Foreign Affairs website
- On vehicle registrations from the Finnish Transport and Communications Agency (Traficom) website