

The summary declaration; form complying with the template endorsed by the National Board of Customs and instructions on how to use it

1. General matters

The summary declaration stated in Article 43 of Regulation of the Council (ETY) No 2913/92 (the Code) for goods presented to Customs is to be made by using the form complying with the attached template, Customs form No 108s_16. The copy of the transit document addressed to the customs office of destination serves as a summary declaration for goods transported under transit procedure prior to presenting to Customs. The Customs form No 108s_16 is mainly used for declaring goods transported to the customs territory of Finland by sea.

2. The use of the form

The form can be used as a summary declaration, a declaration for presentation of goods to Customs and as a request for unloading permit concerning goods. The form comprises a heading segment, a summary declaration segment (A), a transfer of responsibility segment (B) and an unloading report segment (C).

Heading segment

An entry made in the heading segment indicates whether the form serves as a summary declaration, a declaration for presentation of goods, a request for unloading permit or a combination of these declarations.

Summary declaration, segment A

The form is used as a summary declaration concerning goods presented to customs either as such or as the cover page of a separate goods manifest. The summary declaration is made in the segment A of the form. The summary declaration must be signed.

The customs authority endorses the receipt of the summary declaration and stores the top copy of the summary declaration in order to make sure that the goods provided in the summary declaration are assigned to a customs-approved treatment or use within the time limit laid down in the Article 49 of the Code. In the case of goods transported by sea, they should be assigned to a customs-approved treatment or use within 45 days, and in the case of goods other than those transported by sea, within 20 days from the date on which the summary declaration was submitted.

The summary declaration is to be submitted in at least two copies. If the person who submitted the summary declaration is the same person, who is also obliged to present the goods to Customs, there is no need to submit to Customs a separate declaration for presentation of goods.

If an unloading permit is requested to be granted to goods declared in the summary declaration, the data related to the unloading permit should be provided under this segment.

Transfer of responsibility, segment B

The form can be used for transferring the responsibilities relating to the Summary Declaration. Transfer of responsibility may take place when the goods holder is changed, e.g., upon movement of goods to a temporary warehouse.

The transfer of responsibility is carried out using the segment B of the document. Customs endorses the transfer of responsibility.

Unloading report, segment C

When the form is used upon placing goods in temporary storage the form should be provided to Customs in at least three copies, the top copy of which is kept by Customs and the other copies are returned to the person who submitted the declaration. After the goods have been received at the temporary warehouse, the warehouse keeper declares in the unloading report, the segment C of the form, the warehouse deposit, and provides two copies of the form to Customs. Customs endorses the receipt of the declaration. One copy of the summary declarations is given to the temporary warehouse keeper who enters it in the records. The unloading report is to be provided to Customs as soon as the warehouse deposit has taken place.

3. Instructions for completing the form

HEADING SEGMENT

The purpose of use of the form is indicated by ticking the relevant box or boxes of the heading segment (declaration for presentation of goods, summary declaration, request for unloading permit).

SEGMENT A

When submitting a summary declaration, sections 1-10, 12 and 15-18 of segment A are to be filled in.

Sections 13 and 14 are to be filled in when requesting for an unloading permit.

If the form is used only for presenting goods to Customs, sections 1-4, 7, 12 and 15-18 should be filled in.

1. Declarant

Enter the name and business ID of the declarant.

2. Date

Enter the date of the document.

3. Page number

If the goods details do not fit in the form or if a separate goods manifest is not used, you may continue providing details on the second page. In that case, the page number is to be entered in this section, e.g. 2/3.

4. Receiving customs office

Enter the customs office that receives the goods.

5. Recipient of goods and business ID

Enter the recipient of goods and the recipients' business ID. The recipient can be a temporary warehouse keeper, goods holder or some other party. The section can also be left empty, if the form concerns, e.g., a transit cargo that is due to be carried to a third country and will not be unloaded.

6. Arrival number

If the form is used for presenting goods to Customs, the customs authority enters the arrival number of the means of transport in this section. If this is not the case, the declarant himself shifts the arrival number provided by Customs to this section.

The arrival number of the means of transport is also the number of the summary declaration.

7. Date and time of arrival

Enter the date and time of arrival of the means of transport. If the summary declaration has been submitted prior to the presentation of the goods to Customs, enter here the estimated date and time of arrival.

8. Previous document No

Enter here the previous document, e.g., declaration for presentation of goods or summary declaration depending on the situation of use of the form.

9. Document attached

Enter here the document attached, e.g., a goods manifest.

10. Warehouse code

Enter the identification code of the temporary warehouse. This section is to be filled in, if there is an identification code.

11. Customs endorsement

The customs authority endorses the receipt of the summary declaration by his date-mark, signature and stamp and also confirms whether the goods should be assigned to a customs-approved treatment or use within 90 days from the date confirmed by the customs authority in the summary declaration.

The customs authority also enters here the unloading permit of the means of transport and the possible conditions of the unloading permit. The conditions of the unloading permit may also be indicated in a separate attachment.

12. Means of transport

The identity and nationality of the means of transport and the itinerary of the means of transport. It should be indicated, whether the means of transport is carrying cargo which is due to be unloaded or transit cargo. If there are both goods due to be unloaded and transit cargo in the means of transport, both boxes should be ticked.

13. Unloading begins

The person requesting for unloading permit enters here the estimated start time of unloading.

14. Special measures

Enter the possible special measures concerning the unloading.

15. Place of importation (e.g. port) and code

E.g. port, part of the port and quay berth

16. Goods

Enter the item number of the consignment, marks of packages, number and kind of packages, description of goods. As for goods that are in containers, also the numbers of the containers are to be entered. For numbering the consignments, you may use the number of the consignment note/bill of lading or some other numbering method allowing to distinguish consignments from each other.

When the form is used as the cover page of a goods manifest of manifests, enter in this section a reference to the goods manifests attached (e.g. ship's manifests), the number of pages of goods manifests and the numbers of consignments. If the form is used only for presenting goods to Customs, a mere reference to the goods manifest is sufficient.

If there is in the means of transport besides the cargo due to be unloaded also transit cargo due to be carried outside the Community, the transit cargo should be specified.

17. Signature of declarant

The declaration is to be signed. The person who submitted the summary declaration assumes responsibility for the obligations related to the declaration.

18. Contact person, name and telephone number

Enter the name and contact information of the contact person.

SEGMENT B**19. Transfer of responsibility**

Enter the transfer of responsibility concerning the obligations related to the submission of summary declaration. The person who made the declaration of the transfer of responsibility assumes responsibility for the obligations relating to the declaration.

20. Customs endorsement

Customs endorses the transfer of responsibility.

SEGMENT C**22. Unloading report**

Enter the result of the count of the unloaded goods in the form of in a separate attachment. The person who made the unloading report should endorse the report by his date-mark and signature.

23. Customs endorsement

Customs endorses the receipt of the unloading report. The unloading report endorsed by Customs is to be entered in the records of the temporary warehouse.

4. Responsibility for costs and the technical requirements for the form

The declarant must pay the costs for the forms used by the declarant. However, those who only occasionally need the form can get it free of charge. The Customs Administration endorses the form separately in Finnish, Swedish and English. It will be printed for sale in blocks of 50 copies which will be sold by the district customs offices. The declarant may also independently have the form printed or produce the form complying with the endorsed template by the automatic data processing system of the declarant, e.g. by laser.

The size of the form is 210 X 297 mm (A4). Paper is white, self-copying and at least 57 g/m².

The form may be completed in Finnish, Swedish or in English.

5. The form enters into force

The form enters into force immediately. However, customers should start using the form, at the latest, on 1 July 1998. The local customs authority may grant permission to use as a summary declaration a commercial or administrative document, containing the data necessary to identify the goods.

Submission of the summary declaration does not exempt the commander of the means of transport or his representative from the obligation to submit other declarations required by the customs authorities, e.g., vessel declaration.

Applicable legislation: Articles 43 - 47 of Regulation of the Council (ETY) N:o 2913/92, Articles 183 – 187 of Commission Regulation (EEC) No 2454/93, JR/OT, 110/010/4.6.1998