

We hereby declare that the consignment returned
from abroad on the means of transport _____

on _____ / _____ 20 _____

comprising _____ packages = _____ kg

consists of the same _____ (type of goods) in the same condition

which have been exported by us _____ / _____ 20 _____

Reason for the return _____

We also declare that

- The goods **have not been sold** tax-free outside the EU (VAT act Section 94.1(18 k.)).
- The goods **have been sold** tax-free outside the EU. Taxable importation (VAT act Section 1.1(2 k.))
- Goods used in Finland in a way that entitles to reduction according to the Value Added Tax Act **have not been sold** in a country outside the EU (VAT act Section 94.1(18 k.)).
- Goods used in Finland in a way that entitles to reduction according to the Value Added Tax Act **have been sold** in a country outside the EU. Taxable importation (VAT act Section 1.1(2 k.))
- We have not received or claimed, nor will we claim a refund of customs duty or any other tax or payment deriving from the export operation.
- In connection with the export operation, we have received a customs duty refund or other duty or tax benefit specified in the enclosed documents, which we wish to repay.

Date _____

Declarant's signature and name in block letters _____

Enclosures

- Export accompanying document or export/security accompanying document
- Information sheet INF 3 specified in Article 253(2)(d) of the Commission Implementing Regulation
- Other document

Tax treatment of goods returned from abroad

Union Customs Code (EU) N:o 952/2013, Articles 203 – 207 and

Articles 158 – 160 of Commission Delegated Regulation (EU) 2015/2446 and

Articles 253 – 256 of Commission Implementing Regulation (EU) 2015/2447

Finnish Value Added Tax Act (1993/1501), Section 94.1(18 k.)