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## Instructions on authorisation Temporary storage

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# General instructions for temporary storage

When third country goods/non-Union goods are brought into Finland, they have to be presented to Customs. After this, the goods must be placed in a temporary storage facility if they are not immediately cleared through customs. Temporary storage requires an authorisation granted by Customs and the goods can only be stored in the facilities mentioned in the authorisation.

The goods in temporary storage must be placed under a customs procedure or be re-exported within 90 days of the presentation of the goods to customs.

If an entry summary declaration or a summary declaration has been submitted to the Customs Safety and Security Declaration Service AREX upon arrival of the goods, a 90-day time limit is calculated from the date when the manifest presentation of the goods was submitted, or the goods were presented to Customs at the border.

If the goods arrive under a transit procedure, the time limit for temporary storage starts from the date when Customs has granted the unloading permission in the transit system.

These instructions replace the previous conditions published in the attachment to the authorisation for temporary storage and on the Customs website.

### **The responsibilities of the holder of the authorisation**

The holder of the authorisation for temporary storage is responsible for keeping the temporarily stored goods under customs supervision as well as for fulfilling the obligations connected with the storing of the goods.

The goods in temporary storage must be placed under a customs procedure or be re-exported within the 90-day time limit.

The responsibility of the authorisation holder ends when the goods have been placed under a customs procedure and the entries regarding the procedure have been appropriately added to the records. When goods are to be re-exported, the responsibility of the holder of the authorisation ends when declarations proving the departure have been submitted, the departure has been confirmed and the entries have been made in the records.

The holder of the authorisation must give Customs a list of goods, which have exceeded the time limit. If the time limit has not been complied with, the goods can be abandoned to the State or destroyed in accordance with instructions from Customs. There are separate instructions on actions by the storage keeper if the time limit has been exceeded.

### **Temporary storage declaration**

A temporary storage declaration must be lodged for undeclared goods, which have been presented to Customs. The following declarations are accepted up until the separate electronic declaration is implemented:

- entry summary declaration and manifest presentation, when goods arrive directly from a non-Union country
- entry summary declaration for temporary storage of goods and the manifest presentation, when goods arrive from another EU country
- entry summary declaration and presentation of goods, when goods arrive by road directly from a non-Union country
- transit declaration
- manifest or other transport document (for example in imports over the tax border)

### **Unloading and unloading report**

Goods can be unloaded from the means of transport when Customs has accepted the manifest presentation or arrival notification. A storage keeper does not have to apply for a separate unloading permit. A storage keeper must compare the goods to be unloaded into the storage facility, to the data in the temporary storage declaration.

If the temporary storage keeper does not have any information on the goods to be unloaded, the information can be requested from Customs by sending a arrival notification message to the AREX system. Customs provides the entry details data requested.

When goods, declared with an arrival notification and presentation or arriving by road and presented to Customs have been unloaded and entered into the temporary storage records, the storage keeper sends an electronic unloading report regarding the goods to Customs' AREX system.

Unloading permission is requested for goods that have arrived under a transit procedure and the unloading report is submitted in accordance with the transit regulations. The authorised consignee lodges the unloading report in Customs' transit system.

### **Temporary storage records**

The holder of the authorisation must keep records and retain them in a format accepted by Customs. The records should contain at least the following data:

- Date and reference to the temporary storage declaration with which the goods have been deposited in the storage facility: the MRN and goods item number of the (entry) summary declaration and manifest presentation, or the transit MRN
- Date and reference to the declaration ending temporary storage
- The arrival number provided by the storage keeper or other reference number (optional)
- Date and identifying data of other possible documents
- particulars, identifying numbers, number and kind of packages, the goods quantity, usual commercial or technical description of the goods and, where relevant, the identification marks of the container
- The location of the goods (at least the address of the warehouse) and the details of possible movements
- Customs status of the goods
- Data on handling to maintain the condition of the goods

There are separate instructions on recordkeeping.

### **Movements of goods in temporary storage**

The legislation allows the movement of temporarily stored goods between temporary storage facilities. This requires an authorisation from the Customs Authorisation Centre. There are separate instructions on movements.

## **Ending temporary storage**

Goods in temporary storage must be placed under a customs procedure or be re-exported within 90 days of the presentation of the goods to customs.

If the goods exit the temporary storage facility under transit directly to a non-Union country or to another country within the Union, the regulations for the mode of transport used to exit the goods must be followed. The person responsible for the transport or their representative must provide the required declarations and the storage keeper must enter the MRNs, goods item numbers and the date of the declarations into the records of the temporary storage facility.

If an exit summary declaration has been lodged for goods, it functions as a loading permit from the temporary storage facility.

If the temporary storage has not exceeded 14 days and no exit summary declaration is required, or if the goods are forwarded to another country within the Union, a manual loading permit must be requested from Customs. A reference to the MRN and possible goods item number of a previous declaration is entered in the loading permit. An entry in the storage keeper's records functions as a loading permit in air traffic.

## **To be observed in temporary storage**

Goods in temporary storage can only be handled to maintain their condition, without changing their appearance or technical properties. An entry regarding the handling must be entered into the records. There are separate instructions on the handling and inspection of goods.

Temporary storage cannot be used for retail sale.

If the goods are hazardous or spoil other goods, or if they for any other reason require a special facility, the warehouses must be specially equipped. For example, storing hazardous materials requires permission from the fire and rescue authorities.

## **Correcting a temporary storage declaration and correcting entries in the records**

An entry summary declaration and manifest presentation or transit declaration functions as a temporary storage declaration. Where applicable, the aforementioned instructions on correcting declarations are adhered to, when correcting a declaration during the transitional period.

If information on the arrival of goods or on temporary storage is provided in the AREX system and the storage keeper notices or is made aware of an error in regards to the unloaded goods before the unloading report has been lodged, the deviation is declared with an unloading report in the AREX system.

If the error is detected after the unloading report has been lodged, the storage keeper informs Customs of the deviation by email to (spake.arex(at)tulli.fi). The storage keeper enters the changed data into the temporary storage records. The message should e.g. have the heading 'Correction of unloading report in AREX' and which MRN and goods item number the changed information concerns. The email is to be attached to the stock records.

If the goods in question are completely undeclared or if the quantity differs significantly from the declared quantity, then arrival notifications of the undeclared goods are provided in AREX. The temporary storage keeper enters the changed data into the storage records.

When the goods have arrived under the transit procedure, the unloading report is lodged in the transit system and the transit is ended. If the temporary storage keeper thereafter receives information stating that the information entered into the records differs from the data reported in the transit declaration, the

storage keeper must contact the supervising customs office. Data entered in the records can only be corrected with permission from Customs.

More information:

[Temporary storage](#)

Arrival and exit:

[Correction and invalidation of declarations](#)

[Declaration on exiting goods](#)

[Transit](#)