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Instructions on authorisation

Customs clearance with an entry in the declarant's records

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Guidance for holders of EIR authorisations for entry in the declarant's records (import)

When you are authorised for customs clearance with an entry in the declarant's records, you can place goods under the customs procedure in your own facilities or at another location specified in the authorisation.

First, you must submit a presentation notification on the goods to Customs. With an entry in the records, you place the goods under the customs procedure. Customs releases your goods for the customs procedure by submitting a release decision for the presentation notification. You must subsequently conclude placing your goods under the customs procedure with a supplementary declaration on which you provide the details not included in the presentation notification.

What are the conditions for granting the authorisation?

For the authorisation to be granted, the following conditions must be fulfilled:

- The applicant is established in the territory of the EU.
- The applicant has not committed any serious or repeated infringements of the customs or tax legislation.
- The applicant has a satisfactory system for managing commercial and transport records.
- The applicant meets the practical standards of competence or professional qualifications.

If you wish to use your EIR authorisation for customs warehousing, temporary admission, end-use, or outward or inward processing, you must also have a written permit from the Customs Authorisation Centre for using the said procedures that are subject to authorisation.

Exemption from submitting a presentation notification

An authorisation holder can be exempt from submitting a presentation notification. In order to receive such an exemption, the following requirements must be met:

- The applicant is an AEOC or AEOF.
- The applicant's goods flows and the nature of the goods concerned justify it.
- The supervising customs office has access to all information so that it can examine the goods if it so wishes.
- The goods are not subject to prohibitions or restrictions.

For instructions on submitting a presentation notification and on applying for an exemption, see the ["Customs clearance with an entry in the declarant's records" page](#).

Goods arriving in transit

Goods arriving under a transit procedure are to be transported to the company warehouse in line with the regulations concerning authorised consignees. If an EIR authorisation holder does not have authorised consignee status, the goods that arrive in transit must be presented at a customs office. Once transit is discharged, the goods can be unloaded in the facilities of the authorisation holder with consent from Customs.

Make changes to the authorisation using an amendment application

Customs must be informed about any changes that may affect the use of the EIR authorisation or the fulfilment of general requirements.

If an authorisation holder requires changes to their authorisation, they must submit an amendment application through the Authorisations and Decisions Service. The authorisation holder may also request that the validity of the authorisation be interrupted for a specified period of time or that the authorisation be cancelled.

General guidelines

For detailed instructions on customs clearance with an entry, see the [“Customs clearance with an entry in the declarant’s records” page](#).

For more information on supplementary customs declarations, see the [“Simplified import declarations” page](#).

Other authorisation instructions

Authorisation holders are obligated to comply with the EU customs legislation in their activities. Authorisation holders must also observe any amendments made to these authorisation instructions.

Customs may provide more specific guidelines on how to apply the authorisation, and on the supervision of related terms and provisions.

If an authorisation holder does not comply with the terms and conditions of this decision or with other instructions issued by Customs, Customs may impose a penalty fee (Customs Act 304/2016, section 96) or interrupt the validity of the authorisation for a specified period of time, or cancel the authorisation.

Applicable legislation:

Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council), Articles 23-28, 166–167 and 182
 Commission Delegated Regulation (EU) 2015/2446, Articles 146 and 150
 Commission Implementing Regulation (EU) 2015/2447, Articles 15, 225 and 233–235
 Customs Act of Finland (304/2016), section 96

More information:

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