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## Instructions on authorisation Entry in the declarant's records in electronic declarations for customs warehousing

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### Guidance for holders of the authorisation for entry in the declarant's records (customs warehousing)

The goods may be declared electronically for the customs warehousing procedure by using a standard customs declaration, or by making an entry in the declarant's records. The use of an entry in the records requires an authorisation granted by Customs. The authorisation enables the placement of goods under the customs procedure in the authorisation holder's own premises or in another location specified in the authorisation.

#### Conditions for the authorisation:

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

#### Application of the authorisation

The following conditions shall be observed in the customs warehousing procedure:

1. Goods transported under a transit procedure are subject to the provisions of the authorised consignee authorisation.
2. The authorisation holder shall submit an electronic presentation notification.
3. The authorisation holder shall on a daily basis enter the goods received at the customs warehouse in the records.

The entry must contain the following details:

- date of placement under the procedure, MRN of the presentation notification and goods item number.
- consignee (known)
- goods description to identify the goods
- kind of packages and the number of packages • marks and numbers • container number, if any
- commodity code at the level of at least six digits
- gross mass
- procedure code
- if necessary, number of the authorisation for simplification
- the authorisation holder shall also observe the provisions and regulations on the customs warehouse records.

4. The date of acceptance of the customs declaration is the date when the goods are entered in the records. Customs releases the goods for the procedure by sending a decision on release.

5. No supplementary declaration shall be lodged.

### **The authorisation holder's obligations and actions in situations where changes occur**

The authorisation holder is obligated to comply with the Union customs legislation in their activities. The authorisation holder shall also observe any amendments to this guidance.

If the authorisation holder wants the authorisation to be amended, they shall send an amendment application to the Customs Authorisation Centre.

The authorisation holder shall inform the issuer of the authorisation of any changes that may affect the validity of the content of the authorisation for entry in the declarant's records. When necessary, the authorisation holder may request that the authorisation be cancelled or that the validity of the authorisation be interrupted for a specified period of time.

Customs may impose a penalty fee, interrupt the validity of the authorisation for a specified period of time or cancel the authorisation if the authorisation holder no longer meets the conditions for the authorisation or no longer observes the terms and conditions of this decision or other guidance issued by Customs. Customs may issue more specific provisions on the application of the authorisation and on the supervision of related conditions and provisions.

### **Applicable legislation:**

Union Customs Code (EU) N:o 952/2013, 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

Finnish Customs Act (304/2016), section 96

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