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Instructions on authorisation Simplified declaration authorisation

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Instructions for authorisation holders using simplified declaration procedures

Upon application, Customs can grant authorisation for a simplified declaration procedure if the applicant meets the requirements for the authorisation. An authorisation holder can place goods under the customs procedure on the basis of a simplified declaration which may omit certain documents. These documents include those entitling to preferential treatment (certificate of origin) or those affecting customs value (trade invoice).

The authorisation is granted according to the **type of representation** used by the customer:

In the case of direct representation, the declarant (holder of goods) must have the authorisation in advance. In the case of indirect representation, the customs representative (forwarding agency) must have the authorisation in advance.

These instructions replace the authorisation conditions published as attachments to authorisations for presenting missing documents, two-stage import and export declarations, and periodic customs clearance.

The granting of the authorisation requires that:

- the applicant is established within the Union customs territory;
- the business has not committed any serious infringements of customs or tax legislation;
- the applicant has, when necessary, procedures for handling authorisations and certificates granted in accordance with trade policy measures or related to the trade with agricultural products;
- the applicant has instructions for employees on informing the customs authorities of any compliance problems and establishes procedures for informing the customs authorities of such problems;
- the applicant has, when necessary, access to the appropriate procedures for handling import and export authorisations on goods subject to prohibitions and restrictions, including measures by which goods under prohibitions or restrictions are separated from other goods and which serve to ensure compliance with the said prohibitions and restrictions.

Simplified declaration procedure

1. A simplified export declaration can be used when the specific quantities of export consignments are confirmed only at the time of loading the means of transport at the place of exit.
2. The simplified declaration procedure can only be used by an exporter who is registered as a Customs export customer, or by an agent who has an agreement with the said exporter.

3. The simplified declaration (type F or C) is used to declare all mandatory data in the export declaration. If any of the information below is not available when drafting the declaration, the data can be estimated:
 - inland mode of transport
 - identity of means of transport at departure
 - mode of transport at the border
 - identity of active means of transport crossing the border
 - nationality of the active means of transport crossing the border
 - number of packages (lot and goods consignment to be cleared through Customs)
 - gross mass of the item to be cleared
 - goods item gross mass
 - goods item net mass
 - goods item supplementary quantity
 - statistical value

4. A supplementary declaration (type Y) must be submitted no later than in ten days of the release of goods for the export procedure with a simplified declaration. Customs can, at the company's request, grant additional time for sending the supplementary declaration.

5. When the simplified declaration procedure is used, the simplified declaration must contain the additional code 30100 in the "Additional information" field for each consignment. The code indicates simplified export with an incomplete declaration. In the "Attachments" field, the simplified procedure authorisation must be referred to as follows:
 - document code 7YML
 - document number = (number of authorisation for simplified declaration)
 - document date = (date of authorisation for simplified declaration)

When the electronic system of Customs or the exporter is out of use, instructions on the export fallback procedure are to be complied with.

Simplified import declaration procedure

1. **SAD:** The authorisation holder or their representative must submit a simplified customs declaration on a SAD form to the customs office that places the goods under the procedure.
2. **MESSAGE:** The authorisation holder or their representative must submit a simplified customs declaration in message format to Customs.
3. **SAD:** Within seven days of the drafting date of the decision on release, the authorisation holder or their representative must submit a supplementary customs declaration on a SAD form to the customs office that places the goods under the procedure.
4. **MESSAGE:** Within ten days of the drafting date of the decision on release, the authorisation holder or their representative must submit a supplementary customs declaration in message format to the customs office that places the goods under the procedure.

**Declaration details that can be corrected in a supplementary declaration before the customs clearance decision:
(SAD/message)**

- additional reference
- value details (term of delivery, type of currency and total price of the consignment to undergo customs clearance, consignment-specific trade price, consignment-specific adjustment item(s), statistical value)
- consignee
- customs treatment
- location of goods
- postal address for periodic filings
- warehouse ID
- nature of transaction
- relationship between the buyer and seller
- tax calculation details

[Correcting an import declaration](#)

Presentation of documents missing from the customs declaration

1. In SAD customs clearances, section 44 of the declaration must contain the text “Authorisation to use the procedure in accordance with UCC Article 166”, as well as the authorisation number and date.
2. Messages and web clearances by credit customers must contain the following:
 - code 7PTL as additional document concerning the goods item (authorisation to use procedure in accordance with Article 166 of the UCC), authorisation number and authorisation date
 - document code, “not known” as number and processing date as date
 - the code XXX in the “Additional information” section for the goods item and the explanation text “time limit extension request in accordance with Article 147 of the Delegated Regulation”.
3. If the value details have changed, an amendment request must be sent to Customs. Otherwise, the instructions given in the customs clearance decision are complied with. If the value details have not changed, the trade invoice must be sent to Customs for archiving in cases of manual clearance. When customs declaration are submitted electronically, order No. 182/010/11 issued by the National Board of Customs on 7 November 2011 is to be complied with.

Supplementary periodic declarations

1. If import duties referred to in the Union Customs Code are levied on the goods, Otherwise, the length of the period is one calendar month.
2. It is possible to declare goods whose seller, place of arrival and mode of transport are the same on a single customs declaration. However, a supplementary customs declaration can cover deliveries from several sellers, provided that a list of the sellers is attached to the declaration. On message declarations, sellers are indicated in the additional transaction details with the code XXX.
3. The currency rate which is effective on the first day of the period is applied for its entire duration, even if the rate changes during the period.

4. The declaration that initiates the period must be submitted before the arrival of the first consignment.
5. **SAD:** Before the arrival of the first consignment, a customs declaration on a SAD form must be submitted to the customs office that initiates the procedure. Section A of the initiating declaration must contain the first day of the period. The length of the period must be indicated either with the declaration type code BPM (=monthly periodic clearance, initiating declaration) or BPW (=weekly periodic declaration, initiating declaration) in section 44 of the first consignment (additional information). Section 44 must also contain the authorisation date and number, as well as the time span of the period. Quantity and value details are given based on an estimate.
6. **MESSAGE:** Before the arrival of the first consignment, a customs declaration in message format must be submitted to the customs office that initiates the procedure. In the initiating declaration, the first day of the period must be stated in the "taxation date" section. The length of the period must be indicated either with the declaration type code BPM (=monthly periodic clearance, initiating declaration) or BPW (=weekly periodic declaration, initiating declaration). After the goods description or under "marks and numbers", enter the text "PERIODIC CLEARANCE", authorisation number and the dates of the period. Quantity and value details are given based on an estimate.
7. Each consignment that is imported during the period is handed over to the customer with a document that must be delivered to the customs office that places the consignment under the procedure. For the purpose of customs clearance, the numbered document must indicate the following information:
 1. MRN of the entry summary declaration/transit declaration that contains security information
 2. customs clearance number
 3. authorisation number
 4. ID of the means of transport and the name of the company responsible for transport
 5. goods description and quantity
 6. consignor
 7. consignee/place of unloading
 8. date
 9. document number
8. The document is an element of the customs declaration, and must therefore be submitted in the official language of the Community, mainly in Finnish.
9. **SAD:** After the end of each period, the customs office that places the goods under the procedure must be provided with a supplementary summarising customs declaration which must contain the authorisation number. The length of the period must be indicated either with the declaration type code XPM (=monthly periodic clearance, supplementary declaration) or XPW (=weekly periodic declaration, supplementary declaration) in section 44 of the first consignment (additional information). In section 44, you should also enter the total number of releases that occurred during the period with the code XNX. Declarations to be given on a SAD form must be submitted within seven days of the end of the period. Information not listed in section II can be amended/added in the supplementary declaration.
10. **MESSAGE:** After the end of each period, Customs must be provided with a message-format supplementary summarising customs declaration which must contain the authorisation number. The length of the period must be indicated either with the declaration type code XPM (=monthly periodic clearance, supplementary declaration) or XPW (=weekly periodic declaration,

supplementary declaration). The total number of releases that occurred during the period must be entered in the additional information section of the supplementary declaration with the code XNX. Declarations to be sent in message format must be submitted within ten days of the end of the period. Information not listed in section II can be amended/added in the supplementary declaration.

- II. The following information cannot be changed between the initiating declaration and the supplementary declaration:

Declaration type	
Code for the country of dispatch	
Declaration reference	
Project code	
Operator role	Concerns the goods holder (DT) and the agent (AE)
Operator ID	Concerns the goods holder (DT) and the agent (AE)
Operator type	Concerns the goods holder (DT) and the agent (AE)
Operator country	Concerns the goods holder (DT) and the agent (AE)
Operator ID extension	Concerns the goods holder (DT) and the agent (AE)
Operator representation type	Concerns the goods holder (DT) and the agent (AE)
Language used by the customer	
Country of origin	
Community procedure code	
National procedure code	
Exceptional tax determination date	
Date of arrival	
Country ID	

Other authorisation instructions

Holders of authorisations are obligated to comply with Union customs legislation in their activities. Furthermore, holders of authorisations are to comply with any possible changes to the authorisation instructions.

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

The holder of the authorisation must inform the issuer of the authorisation about any changes that may affect the application of the simplified declaration or the fulfillment of general requirements. When necessary, the holder of the authorisation may request for the validity of the authorisation to be interrupted for a fixed time period, or for the authorisation to be cancelled.

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

Customs can issue more specific instructions on the application of the authorisation, and on the supervision of related terms and regulations.

Applicable legislation: Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council), Articles 22-28, 163, 166-167
Commission Implementing Regulation (EU) 2015/2447, Articles 15 and 224-225

Commission Delegated Regulation (EU) 2015/2446, Articles 15-18, 145-147
The Transitional Delegated Act (EU) 2016/341, Article 16
Customs Act (304/2016), section 96

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