



TULLI
TULL · CUSTOMS

tulli.fi

Instructions on authorisation

1/2020

Jointly liable representative for fairway dues

23.3.2020

Instructions for the representative jointly liable for fairway dues

Fairway dues are levied on ships engaged in merchant shipping in Finnish territorial waters. The shipowner, who is the owner or the charterer of a ship or any other organization or person who has assumed the responsibility for operation of the ship, is liable to pay fairway dues.

A shipowner, based in the European Union (EU) or the European Economic Area (EEA), can use a representative who is jointly liable for the notification of fairway dues. A shipowner established in a state outside the EU or the EEA must have a jointly liable representative who has been approved as such by Customs. The shipowner and their representative are jointly and severally liable for paying the fairway dues. Acting as a representative requires an authorisation granted by Customs. To receive a longer payment period for the fairway dues than a cash customer, a shipowner and/or a jointly liable representative can apply for the status of registered fairway dues customer.

A fairway dues notification must be submitted to Customs electronically via the Portnet system, and it must include the details required for determining the dues. If, despite the request, no notification for payment has been submitted or it is not possible to collect the fairway dues even based on the completed notification, the charging will be based on an estimate. The fairway dues may be increased in cases of unintentional or intentional failure to declare or for failure to provide information. A penalty fee may be imposed in situations where the fairway dues are not charged or if the amount of fairway dues is small and no payment increase has been ordered.

Finnish Customs has the right to prevent or stop a ship from departing from a Finnish port or leaving Finnish territorial waters, if the party liable to pay has neglected the duty to obtain a jointly liable representative or has neglected to provide a notification of fairway dues.

Prerequisites for approval of an authorisation for jointly liable fairway dues

A person, who is approved as a jointly liable representative

- is established in a Member State of the European Union (EU) or the European Economic Area (EEA);
- reliable;
- is financially sufficiently solvent; and
- is a natural or legal person who is familiar with the legislation on fairway dues and related procedures, and who
- acts in his own name but on behalf of the principal and
- is not guilty of serious or recurrent violation of customs or tax laws.

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

The authorisation holder is obligated to comply with the Act on Fairway Dues in their activities. The authorisation holder shall also observe any possible amendments to the authorisation instructions.

If the holder of the authorisation wants the authorisation to be amended, they must 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 or the content of the authorisation. 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.

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 the decision or other guidance issued by Customs.

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

Applicable legislation

Act on Fairway Dues (1122/2005): sections 4 and 14

More information: [yritysneuvonta.lupa-asiakkaat\(at\)tulli.fi](mailto:yritysneuvonta.lupa-asiakkaat(at)tulli.fi)