

## NOTES ON COMPLETION OF THE APPLICATION FORM FOR REGISTERED CREDIT CUSTOMER OF CUSTOMS

### Registered credit customer status

If you are applying for the registered credit customer status, please tick this box. A fee of 670 euro will be charged for the decision.

### Business status/other

The registered credit customer of customs is a company-specific status (identified by the business ID). If the business of a registered credit customer of Customs will be transferred to another business ID through merger, split-up, transfer of business operations or change of the company form, please tick this box. You can also specify what change has been made. It is recommended to give in box "Additional information and attachments" more details on the change in business status. A fee of 670 euro will be charged for the decision.

If none of the above-mentioned reasons apply and the notification of change can not be used, you can tick box "Other" and specify in more detail what you are applying for.

### More than one place of business

Registered credit customer status should be considered as regards both the company (Business ID) and its places of business (T continuation sheets). Decision on the registered credit customer status covers only the street addresses of the places of business indicated by the customer in its application and the corresponding addresses for sending periodic filings.

If the application covers more than one place of business, a separate attachment must be completed for each additional place of business (notification of change, section A).

If the new place of business to be added to the decision has the same address for sending periodic filings as one of the present places of business, no charge will be levied for the decision. Anyway, if the address for sending periodic filings is different from those of the present places of business, a fee of 130 euro will be charged for the decision.

### Electronic submission of import declarations (*obligatory data*)

Please indicate in this section if you are applying for an authorisation for electronic submission of import declarations. No charge will be levied for the decision.

By answering "yes" to this question you indicate that the company's customs declarations will be submitted via EDI. By answering "no" you indicate that the company's customs declarations will be manually lodged with the customs office.

If the application only relates to the EDI customer status, please complete only sections A, E, F, H and I.

## A. APPLICANT

### Business and entity identity code (*Business ID*)

Business and entity identity code is a unique code given to businesses by the authorities.

A new business will get a Business ID as soon as the authorities have received the establishing form on the start of a business and entered the business into the Business Information System (YTJ).

*Foreign companies or corporations* that are established in other Member States but not in Finland must indicate in this section either their Finnish business ID (if registered for VAT in order to be eligible for a refund of the VAT) or the VAT number in home country with the country code (if entered in the VAT register in Finland only for notification duty and entitled to so-called VAT refund for foreigners).

### Official name of the business

The official name under which the business is registered in the Trade Register.

### Entered into the Trade Register

Date when the business was entered into the Trade Register.

### Principal place of business

Principal place of business entered into the Trade Register.

### Ownership base

Main owners of the company (shareholders) and the relationships between them (distribution of the shares in per cent).

### Possible website address

The company's Internet home page address.

### Possible business the applicant continues to run

Business the applicant continues to run due to merger, split-up, transfer of business operations or change of the company form.

### Company's main line of business

Company's main line of business as expressed in verbal form by the company.

### Main articles of import

The applicant must indicate its main articles of import. If the company imports different types of merchandise, it must indicate the main import item.

## B. ESTIMATE OF THE TOTAL INVOICED BY CUSTOMS

Estimate of the total invoiced by Customs from the company during the next year-long period (customs duty,

VAT and other charges/euro). Or an estimate in per cent of the development of the invoiced total in comparison with the earlier.

**C. TO BE COMPLETED BY THE PARTIES APPLYING FOR A REPRESENTATIVE POSITION**  
*(relates only to forwarding companies)*

**Indirect representative**

An indirect representative acts in their own name but on behalf of another person.

**Direct representative with a guarantor's responsibility**

A direct representative acts in the name of and on behalf of another person. The direct representative with a guarantor's responsibility (=guarantor) is a direct representative that provides on behalf of their customer a guarantee for the payment of the customs debt within the prescribed period.

**Direct representative with a guarantor's responsibility (limited liability)**

When a freight forwarder provides a limited liability with respect to direct representation in the capacity of a guarantor, the liability of the company under the surety obligation is limited to a maximum amount equal to twice the amount of the comprehensive guarantee. When the amount of the comprehensive guarantee is added to this amount the maximum possible liability of the company will be equal to three times the comprehensive guarantee.

**D. POSSIBLE EXCLUSIONS** *(only the following registered credit customer authorisations are applied)*

The limitations and exclusions of the application will have an impact on the service fees and the amount of the guarantees required. The main rule is that the limitations will reduce both the service fees and the amount of the guarantee.

**Warehousing**

In order to receive an authorisation for warehousing, the company must be a registered credit customer of Customs. The Customer Relations and Credit Management Unit of the National Board of Customs is responsible for requiring the guarantee for warehousing on behalf of a customs district. A fee of 310 euro will be charged for the decision.

**Ship clearance**

In order a shipping agent (broker) to be allowed to defer the payment of the fairway dues the agent or their principal is liable to pay, the company must be a credit customer. If the company is engaged only in ship clearance, the amount of the comprehensive guarantee will equal to the amount of the guarantee for ship clearance determined by the National Board of Customs. A fee of 650 euro will be charged for the decision.

**Imports to Aland from other parts of the Community**

In order a customer to be allowed to defer the payment of VAT collected from imports, the company must be a registered customer of customs. If the customer is engaged only in importation to Aland from other parts of the Community, it does not need to provide a guarantee. A fee of 94 euro will be charged for the decision.

**Importation of electricity and natural gas**

Although VAT is no more levied on importation of electricity or natural gas, no changes have been made to the procedure for submitting customs declarations. Because of the nature of importation of electricity, an authorisation for periodic declaration and the corresponding one month deferment period will usually be required from the company.

In order to receive an authorisation to act as an EDI declarant or an authorisation for periodic declaration, the company must be a registered credit customer of Customs.

As of early 2005, a guarantee is not required from registered customers engaged in importation of electricity. A fee of 94 euro will be charged for the decision on status of a registered customer engaged in importation of electricity and natural gas.

Change of decision from a cheaper decision to a more expensive one: customers will be charged the difference. Change of decision from a more expensive decision to a cheaper one: no charge.

**E. APPLICANT'S PLACE OF BUSINESS DETAILS**

**Additional details**

*(e.g. auxiliary company name, factory name or c/o)*

A business can use an auxiliary company name, for example for running a certain part of its operations. The applicant may alternatively give details on factories located in different places.

*Foreign companies or corporations* that are established in other Member States but not in Finland must enter in this box the name of their representative in Finland. Accordingly, representative's details must be entered in the street address and invoicing address boxes.

**Street address (not P.O. Box)**

Place of business's street address, that is, the address where the place of business in question is located. You cannot enter P.O. Box address here, since the address must represent the physical location.

If a company's place of business has not used a representative for customs clearance, release and customs clearance decisions will be mailed to the street address of the company.

**Address for sending periodic filing for clearance (=invoicing address)**

One invoicing address, i.e. an address for sending periodic filings for clearance, must be associated with a place of business. The address for sending periodic filings can be the same as the street address of the place of business in question, but you may also indicate here the address of another place of business or a separate invoicing address. You can also use P.O. Box address as an address for sending periodic filings.

**Bank account number of the place of business (for possible refund of taxes and fees)**

Please enter the bank account number of the place of business for possible refund of taxes and fees.

*Foreign companies or corporations* that are established in other Member States but not in Finland and have a foreign bank account must enter in this box the IBAN account number and SWIFT code of their bank. IBAN account number is an international bank account number used for international bank transfers and SWIFT is a payment transfer system between banks involved in international banking and payment transactions.

**Contact person (payment of customs invoices)**

National Board of Customs shall record in its information system the name of the contact person for payment of customs invoices given by the applicant. This person should be able to reply to questions dealing with customs invoices and payment transactions.

*Foreign companies or corporations* that are established in other Member States but not in Finland must enter in this box the contact details of their representative in Finland.

**F. AUTHORISATION FOR ELECTRONIC SUBMISSION OF IMPORT DECLARATIONS**

If your company is applying for an authorisation for electronic submission of import declarations, specify what status you are applying for. The decisions are free of charge.

**EDI declarant**

Is a registered credit customer who has been authorised by the National Board of Customs to present customs declarations in customs declaration message format based on the EDIFACT standard. A typical EDI declarant is a declarant who uses a freight forwarder as a direct representative.

An EDI declarant may also apply for an authorisation for self-filing of customs documents. For additional information please see: [www.tulli.fi](http://www.tulli.fi) > Yritykset > ITU > Arkistointi.

**If a direct representative is used to carry out import clearance, it would be recommended to apply for EDI declarant authorisation.**

**EDI consignor**

A registered credit customer who has been authorised by the National Board of Customs to transmit customs declarations in customs declaration message format based on the EDIFACT standard.

**F.1. CONTACT PERSON FOR EDI CUSTOMS CLEARANCE AND FILING**

Please enter the contact details of the person who is in charge of issues relating to EDI customs clearance and filing of documents.

Enter here the postal address to which the decision on electronic submission of customs declarations should be sent. This address will also be passed on to the customs office responsible for filing, name of which is indicated on the decision.

**F.2. TO BE COMPLETED BY THE PARTIES APPLYING FOR EDI CONSIGNOR STATUS**

Contact person for technical issues shall be responsible for technical matters during the testing phase.

Enter in box "Software supplier" the name of the customs clearance software supplier and their contact person.

Operator means a company with which the applicant has made/is making an agreement on transmitting customs clearance messages between Customs and the applicant.

**G. GUARANTEES**

**Other application matters that are pending in Customs**

This kind of pending application matters can be, among other things, authorisation to use local clearance and periodic declaration procedure. A place of business cannot be granted these authorisations, if the applying place of business has not been entered into the decision.

Possible applications/notifications of change concerning registration for excise or car tax liability should also be entered in this space.

**Possible earlier guarantees furnished to Customs (excluding customs transit)**

The applicant shall indicate in this section guarantees furnished to the customs districts in order to allow the National Board of Customs to consolidate these guarantees into one comprehensive guarantee. It is also recommended to give details of possible excise and car tax guarantees furnished to Customs.

You are not required to enter details of the transit guarantees, since they cannot be consolidated with the guarantee for the registered credit customer of Customs

status, as well as details of individual guarantees furnished to customs districts for single operations.

#### **Other companies (*group*) with which the applicant might provide a joint guarantee**

Companies belonging to a group as well as other companies may provide a joint guarantee. This might reduce the amount of the required guarantee. You must enter in this section the name of the company/companies with which you are going to provide a joint comprehensive guarantee. All companies that are parties to a joint guarantee must be registered credit customers of Customs or apply for it by completing the application form on their own behalf.

#### **Determination of the guarantee provided by our company**

Although a company would like to determine independently the amount of the guarantee, the National Board of Customs always contacts the customer in order to design an appropriate guarantee scheme for them. The customer should not submit the guarantee together with the application.

#### **Type of guarantee we propose**

This section is not binding on the customer. The customer may, if he so wishes, change the proposed guarantee type to another type during the application process. The most commonly used types of guarantee are the bank guarantee and the pledge of an account.

#### **Contact person for guarantee issues**

National Board of Customs shall record in its information system the name of the contact person for guarantee issues. This person should be able to reply to questions dealing with the credit guarantee provided by the registered credit customer of Customs.

*Foreign companies or corporations* that are established in other Member States but not in Finland must enter in this box the contact details of their representative in Finland.

### **H. ADDITIONAL INFORMATION AND ATTACHMENTS**

The applicant may give additional information that he believes will assist in processing of the application or determination of the guarantee. Alternatively, the company may provide the same information by an attachment.

If you need more space to complete any part of the application form, you may use this space to add other relevant information.

#### **Financial statements details**

The applicant must attach to the application the approved financial statements for the latest financial year ended. The financial statements include the annual report, the income statement, the balance sheet, possible statement of changes in

financial position and notes to the accounts as well as the auditor's report. If the company is a parent company or a subsidiary of a group, it must submit in addition to the above the consolidated balance sheet, which also includes the auditor's report.

If the applicant already has prepared an unofficial version of the newest financial statements, we encourage submitting it as well.

A new business must provide the starting balance sheet with itemisation as well as a short description of the company's financial plans.

### **I. SIGNATURE**

#### **Contact person for application process**

*Foreign companies or corporations* that are established in other Member States but not in Finland must enter in this box the contact details of their representative in Finland.

If a representative is used, the applicant must enclose a power of attorney.