

## Entry and exit declarations: Current frequently asked questions (FAQs)

This document contains questions that Customs frequently receives as well as answers to these questions. Questions and answers are removed from and added to this document depending on which questions are relevant at the time of the update of the document.

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## 1. Questions regarding web declarations

### 1.1 How do I log into the web service to submit ARES declarations?

Customers log into the ARES web service using Katso IDs issued by the Tax Administration. Entry summary declarations can be submitted for goods arriving by road without the Katso ID. Since 13 June 2011, it has also been possible to submit exit summary declarations without the Katso ID. The login page of the ARES web service can be accessed via the link on our eServices page:

<http://www.tulli.fi/en/businesses/eServices/index.jsp>

On the login page of the ARES web service, you can choose whether to use the KATSO ID to log in. Katso IDs are free of charge. Set up a Katso ID online at: <http://yritys.tunnistus.fi> . You can find more information on the Katso identification at: <http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/internet/Katso/index.jsp> (available only in Finnish and Swedish)

### 1.2 How do I get the right kind of Katso ID for my company?

When submitting ARES declarations in the name of a company, you can log into the service using either a Master User ID or a Katso ID created by the master user of the company and to which the role CUSTOMS-Customs clearance has been granted.

If there are other employees, in addition to the master user, who also need Katso IDs for transactions with Customs, the following measures have to be taken in order to set up the right kind of Katso ID:

1. The master user of the company has to set up a Katso Sub-ID for another person.
2. The holder of a Katso Sub-ID must upgrade it into a Katso ID. At the same time, this person can also print out a list of one-time passwords.
3. The master user of the company grants an authorisation containing the role CUSTOMS-Customs clearance to the employee's upgraded Katso ID.
4. Before the ID is enabled, the employee who has been granted an authorisation must accept the authorisation by logging into the Katso Management Application using the Katso ID.

The same instruction also applies to the arrival at exit notification submitted via Web Export.

### 1.3 What should I do when I receive an error text "A declaration cannot be lodged using this Katso ID under the status of the trader entered in the declaration" when sending an ARES web declaration?

This error text is shown if the trader details entered in the declaration differ from the trader details of the Katso ID used when logging into the web service. For instance, in cases where a declaration has been submitted by a representative on behalf of a carrier, but no details of the representative have been provided in the declaration. This error text can also be shown if the declarant has entered the T extension (e.g. T0001) in connection with the

EORI number, but the ARES EDI sender status has not been applied for or allocated to the extension according to the customer register of Customs.

Check the trader details you have provided in the declaration and send the declaration again.

## 2 Declarations for arriving goods

### 2.1 Which declarations have to be submitted to the ARES system?

For goods imported from outside the territory of the EU, you have to submit:

- an entry summary declaration. This is not necessary if:
  - the goods are transported under a transit procedure and the security data has been provided in a transit declaration, or
  - the goods are imported from Switzerland or Norway
- an arrival notification and presentation if the goods arrive by sea, air or rail
  - it can also be submitted in two phases: first the arrival notification and then the arrival notification and presentation
- an unloading report, if the goods are unloaded into a temporary storage facility at the point of entry

For goods that require customs clearance and that are imported from EU airports and EU ports (incl. Norway and Switzerland), you have to submit:

- a summary declaration
- an arrival notification and presentation
- an unloading report, if the goods are unloaded into a temporary storage facility at the point of entry

The party responsible for submitting declarations is the transport company, which can use an agent, i.e. a representative, to submit declarations. The temporary storage operator is responsible for submitting the unloading report.

### 2.2 Must I have an EORI number or some other authorisation?

The company responsible for ARES declarations and the representative submitting declarations on behalf of the company must be registered for EORI. In Finland, the EORI number of the Finnish traders registered by Customs must be in the format: FI + Business ID (the second last character is a hyphen). This requirement for registration also applies to companies established outside the EU. Further information on registration for EORI:  
[http://www.tulli.fi/en/businesses/eServices/Forms/01\\_lomakkeet/730e\\_instructions.pdf](http://www.tulli.fi/en/businesses/eServices/Forms/01_lomakkeet/730e_instructions.pdf)  
[http://www.tulli.fi/en/businesses/eServices/Forms/01\\_lomakkeet/730e.pdf](http://www.tulli.fi/en/businesses/eServices/Forms/01_lomakkeet/730e.pdf)

Electronic declaration in message format requires an ARES EDI sender authorisation from Customs. For direct message exchange, the EDI sender must also apply for an authorisation to use direct message exchange with Customs.

When sending declarations via the Customs website, the declarant must have a Katso ID issued by the Tax Administration for identification.

### **2.3 Does Customs send the MRN of the entry summary declaration both to the carrier and to the representative that submitted the declaration?**

Customs sends the response message containing the reference number of the declaration, i.e. the MRN, to the party submitting the declaration. In case the declaration has been submitted by a party other than the carrier, the response message, including the MRN data, will also be sent to the carrier, if:

- the carrier has the AREX EDI sender status
- in addition to the EORI number, the extension of the AREX EDI sender has been provided in the details of the carrier in the declaration

### **2.4 Should I declare goods that for technical reasons relating to loading are to be temporarily unloaded from the means of transport at the port or airport?**

All goods transported are to be entered in the entry summary declaration, regardless of whether they will be permanently unloaded at the point of first entry, unloaded for technical reasons relating to loading or unloaded at all. Thus, they should also be provided in the arrival notification and presentation submitted to the point of first entry. If, however, an arrival notification is submitted for the arriving vessel, an arrival notification and presentation needs to be submitted only for the goods that will be unloaded (in other cases it must be submitted for all goods).

Only goods imported from an EU airport or EU port and unloaded for the purpose of warehousing or customs clearance are to be provided in the summary declaration and in the subsequent arrival notification and presentation. The summary declaration and the arrival notification and presentation need not be submitted for goods unloaded for technical reasons relating to loading and immediately reloaded onto the same vessel or aircraft, when the means of transport is arriving from an EU airport or EU port.

### **2.5 What to do if the details of the temporary storage provided in the arrival notification and presentation are incorrect?**

If the details of the temporary storage provided in the arrival notification and presentation are incorrect or missing or if the warehouse is changed, the declarant should submit a declaration amendment, which means that the same declaration is sent again with corrected data. In the declaration, the transaction identifier issued by Customs to the declaration to be corrected must be mentioned. The declaration must be corrected so that the temporary storage operator can submit an unloading report to Customs. The amendment can be made within 48 hours after submitting the original arrival notification and presentation. If the need for amendment is only discovered after this, please contact Customs by e-mail ([sahkoinen.tullaus@tulli.fi](mailto:sahkoinen.tullaus@tulli.fi)).

### **2.6 Can a temporary storage operator submit an unloading report for goods that have already been customs cleared?**

The unloading report can be submitted, even if the goods have already been customs cleared.

## **2.7 Must a new entry summary declaration be submitted for goods in road traffic, if the vehicle is turned back at the border due to a technical problem?**

In a case where the vehicle is turned back, the reference number of the entry summary declaration as well as the goods have usually already been presented to Customs before the refusal of entry. A new entry summary declaration must then be submitted for the goods when they are brought to the border again.

If the vehicle is turned back before the declaration and the goods have been presented to Customs, the carrier need not submit a new entry summary declaration when the vehicle arrives at the border again.

## **2.8 How does a shipping company with an authorised consignor authorisation declare Community goods?**

A shipping company should provide an AREX declaration also for Community goods, if these goods are imported on board other than regular shipping service vessels authorised by Customs.

The Community status of the goods can be proved directly using the entry summary declaration or the summary declaration, if the carrier is authorised to draw up a manifest to demonstrate the Community status of goods in accordance with Article 324c, 324d or 324e of the Customs Code Implementing Provisions. The Community status is proved by providing the code "C" for the goods item. In addition, the code "2YMM" must be provided as the code for the "provided documents/certificates" for the goods item. This is the "Shipping company's manifest proving the Community status of goods". Either "324c" or "324d" must be entered as the number of the document, or when using the manifest in accordance with 324e, the number of the authorisation concerning the procedure in question issued by a customs authority. The authorisation specified in Article 324e of the Customs Code Implementing Provisions can only be used in connection with message declarations, not in connection with web declarations. Community goods declared using the procedures described above will be released from customs control, when the arrival notification and presentation submitted for them has been accepted by Customs.

If the Community status of the goods is not proved by using the entry summary declaration or summary declaration, it can be proved by sending a manifest endorsed by the authorised consignor to the customs office at the port of unloading. In such cases, the MRNs of the AREX declarations and the goods item numbers provided in them must be entered in the manifest, so that the goods can be marked as customs cleared in the system of Customs by the customs office supervising the port.

The Community status of the goods can also be proved by presenting a T2L document or other similar document. This can also be done after the goods have been moved into temporary storage under the status "undeclared goods". In such cases, the MRNs and the goods item numbers of the AREX declarations submitted for the goods must be entered in the T2L or other similar document proving the Community status of the goods, so that the goods can be marked as customs cleared in the system of Customs by the customs office supervising the port.

This topic is dealt with in more detail in instructions published in the information bulletin series (THT/TMD) of the National Board of Customs (available in Finnish and Swedish).  
[http://www.tulli.fi/fi/suomen\\_tulli/julkaisut\\_ ja\\_esitteet/THT/tht\\_arkisto/THT\\_2010/tiedotteet\\_2010/08901010/index.html?bc=7032](http://www.tulli.fi/fi/suomen_tulli/julkaisut_ ja_esitteet/THT/tht_arkisto/THT_2010/tiedotteet_2010/08901010/index.html?bc=7032)  
[http://www.tulli.fi/fi/suomen\\_tulli/julkaisut\\_ ja\\_esitteet/THT/tht\\_arkisto/THT\\_2010/tiedotteet\\_2010/17201010/index.html?bc=7032](http://www.tulli.fi/fi/suomen_tulli/julkaisut_ ja_esitteet/THT/tht_arkisto/THT_2010/tiedotteet_2010/17201010/index.html?bc=7032)

## **2.9 How do airlines or shipping companies declare Community goods when using the simplified manifest transit procedure?**

In the simplified transit procedure for air or sea traffic, a summary declaration need not be submitted to the AREX system for Community goods. Only undeclared goods under T1 status are to be declared with the summary declaration.

Shipping or airline companies can, when necessary, also declare Community goods carried by sea or air under manifest transit with a summary declaration submitted into AREX. In these cases, the Community status is proved by providing the code indicating the Community status, C, TF or X, for the goods item. In addition, the code "7LYP" or "7MYP" must be entered for each goods item in the field "produced documents/certificates" and the number of the authorisation in question in the field "number of the document". Thus, the Community goods will be released from customs control when the arrival notification and presentation submitted for them has been accepted by Customs.

## **2.10 Do I need to submit declarations for empty means of transport or empty containers?**

You may have to submit an entry summary declaration for empty means of transport or containers when they are imported to Finland from outside the EU. Summary declarations need not be submitted for empty means of transport or containers arriving from within the EU, when they are imported in order to be used as means of transport.

If a person other than the owner or the renter of the means of transport transports a container or another empty means of transport for which a transport contract has been drawn up, an entry summary declaration must be submitted for it. In cases where the empty means of transport moves under its own propulsion, it is usually rented or owned by the transport company, and an entry summary declaration need not be submitted for it.

For instance, when a road carrier returns empty sea containers from Russia to a Finnish port, an entry summary declaration must be submitted for the containers. Similarly, a shipping company must submit an entry summary declaration e.g. for empty containers arriving on board a vessel from Kaliningrad, if the containers are not owned by the shipping company and the company has signed a transport contract on them.

## **2.11 Shall goods arriving from outside the EU be declared, if they are transported without being unloaded via Finnish ports to somewhere else in the EU to be unloaded?**

Yes. When a vessel arrives in Finland from outside the EU, an entry summary declaration has to be submitted to the first EU member state, in this case Finland, for all the goods transported, regardless of whether the goods are unloaded or not. An electronic arrival notification (IE3470) of the arrival of an active means of transport to the first EU port also has to be submitted. The arrival notification has to be submitted also in cases where nothing is unloaded from the vessel and all goods on board the vessel will be transported to another EU country. However, if something is unloaded from the vessel, the goods to be unloaded have to be presented to Customs using the arrival notification and presentation (IE 347).

An alternative to using the arrival notification is to submit the arrival notification(s) and presentation(s) immediately after the arrival of the vessel. In that case, all the goods transported on board the vessel (including the unloaded goods) have to be provided in the arrival notification(s) and presentation(s).

The purpose of the arrival notification is to provide information that enables Customs to identify in its information system all the Entry Summary Declarations submitted for the transport operation in question. Then the vessel will not be unnecessarily delayed by a renewed request for cargo data.

The data content of the arrival notification can consist of EITHER the so-called 'Entry Key' data elements OR a list of the MRNs.

In sea transport, the Entry Key data elements are:

- mode of transport at the border (code)
- expected arrival date and time and
- identity of means of transport crossing the border (sea transport): IMO or ENI number

It is essential that the Entry Key data elements on all the entry summary declarations match precisely those declared in the 'arrival notification' for the means of transport, otherwise the entry summary declarations cannot be identified by the Customs information system and the arrival notification will be rejected. This is why the operator of the active means of transport has to make the Entry Key data elements available to the third parties responsible for submitting an entry summary declaration in the form they themselves are going to declare them.

If the vessel is going to call at another Finnish port before continuing to another EU country, the arrival notification will not have to be submitted for a second time. However, if goods are unloaded in this other port, a summary declaration for temporary storage (IE344) and an (IE347) have to be submitted for the goods to be unloaded.

For example, an arrival notification has to be submitted for a vessel arriving from St Petersburg, with export cargo loaded in St Petersburg to be transported to Germany, if the vessel stops at Kotka to load more goods to be transported to an EU country. Alternatively, instead of an arrival notification, an arrival notification and presentation can be submitted for all the goods on board the vessel immediately after the arrival of the vessel. In this case, the goods are entered as "not unloaded", and the notification is equivalent to an arrival notification.

### **3. New declarations on exiting goods**

#### **3.1 Which new declarations have to be submitted for exiting goods and since when have they been mandatory?**

In accordance with EU legislation, it has been mandatory since 1 January 2011 always to provide security data on goods exiting the EU prior to the departure of the goods. Security data is usually provided in an export declaration or a transit declaration. If a customs declaration containing security data has not been submitted for goods exiting the EU, a separate exit summary declaration must be submitted for them. In accordance with the so-called "grace period" granted by the EU, Customs has, so far, not imposed penalties if the security data has not been provided on goods exiting the EU.

Since 3 May 2010, the following declarations have been required upon exit for export goods exiting Finland via ports by sea:

- an arrival at exit notification (one notification for each export declaration) to the export system (ELEX) of Customs
- an exit manifest presentation and an exit notification (mainly one for each departing means of transport) to the AREX system of Customs

Since 2 August 2010, the above-mentioned declarations have also been required for export goods exiting Finland by rail. Since 1 December 2011, these declarations have been mandatory for goods exiting by air. The new exit declarations need not be submitted for goods exiting by road.

#### **3.2 Who is responsible for submitting declarations on exiting goods?**

Ultimately, the exporter is responsible for submitting the arrival at exit notification. In practice, however, the notification is most often submitted by the party responsible for loading. As regards goods exiting by rail, it is most often submitted by the railway company.

The party responsible for submitting the AREX declarations for exiting goods is the transport company that physically transports the goods from the place of exit located in Finland to another country. Similarly, it is the transport company that is ultimately responsible for submitting the exit summary declaration, if no other trader has provided the security data on the exiting goods.

#### **3.3 Can I use an agent to submit declarations?**

Yes, you can use an agent, i.e. a representative, to submit declarations. The representative always acts as a direct representative.

#### **3.4 Do I need to be registered in order to submit exit declarations?**

Both the party responsible for submitting declarations (the carrier) and any representative submitting declarations on behalf of the carrier must be registered for EORI. Electronic declaration also requires either an EDI sender authorisation or a Katso ID (see question 2.2).

Companies submitting arrival at exit notifications must have an authorisation issued by Customs for submitting the notifications. In order to obtain the prior authorisation, the company must be a registered export customer of Customs.

### **3.5 Which goods does the obligation to declare concern?**

The arrival at exit notification must be submitted for goods that have been entered in the export system of Customs in Finland or in another Member State and that arrive at a place of exit located in Finland (a port, an airport or a train loading station) from where they are transported from Finland by sea, air or rail. An exception to this are goods for which a loading permission has already been granted at the time of acceptance of the export declaration on the basis of a separate permission and the information provided in the declaration.

In addition to export goods, all other goods exported from Finland to countries outside the EU and for which a declaration containing security data has been submitted earlier, are to be declared with the exit manifest presentation.

An exit notification must be submitted for each submitted exit manifest presentation.

Exit declarations need not be submitted for export goods exiting by sea when the office of exit is located in another Member State, as provided in the EU customs legislation (goods approved by Customs under certain conditions and carried on board regular shipping service vessels, in practice, mainly export goods carried in cargo spaces of passenger ferries).

### **3.6 Must I submit new declarations on exiting goods also when the goods are transported to Norway and Switzerland?**

Exit declarations must also be submitted for export goods carried to Norway and Switzerland, when the place of exit is located in Finland. This applies to goods exiting by sea and, as of 2 August 2010, also rail transports that fall under the scope of the single transport contract rule. For goods exiting by air, the obligation to declare was introduced on 1 December 2011. On the one hand, these exit declarations are a part of the EU-wide security data reform, which does not, as such, oblige declarants to provide security data on goods exiting to Switzerland or Norway, but on the other hand, the declarations are also a part of a fully computerised customs clearance chain of export. The declarations must be submitted, so that the exit of goods can be electronically confirmed to the person submitting the export declaration.

### **3.7 What is the time limit for submitting exit manifest presentations and exit notifications?**

An exit manifest presentation must be submitted, at the latest, on the third working day following the departure of the means of transport. An exit manifest presentation can be submitted successfully as soon as the required data is in use and permission has been granted for the loading of the export goods.

The exit notification must be submitted, at the latest, on the third working day following the departure of the means of transport. The exit notification can be submitted as soon as Customs has accepted the exit manifest presentation and assigned it a transaction ID, which is referred to in the exit notification. However, exit notifications cannot be submitted prior to the departure of the means of transport.

### **3.8 What to do if the goods have already exited but the exit declarations have not been submitted in accordance with the rules?**

Exit declarations must be submitted within the time limits provided in 3.7. If the declarations have not been submitted within the prescribed time limit, the person submitting the export declaration has to contact the export monitoring group of the Electronic Service Centre in Tornio and provide alternative proof of the exit of the export goods, so that Customs can discharge the export procedure and send a decision on release with exit confirmation to the party who submitted the export declaration. Customs can also issue a penalty fee, if the obligation to declare has been violated.

### **3.9 What to do when the export declaration has been submitted using the fallback procedure?**

If an export declaration (or other customs declaration) has been submitted in accordance with the fallback procedure instructions on a paper form during an interruption in the data system, exit declarations need not be submitted electronically. The fallback procedure form is to be sent to the customs office supervising the place of exit, where the necessary details concerning the exit will be entered in the documents. Instructions on fallback procedures can be found online (in Finnish and in Swedish) at:

[http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/edi/AREX/Asiakasohjeet/asiakasohjeet/2010\\_01\\_vientitavaran\\_poistumisvaiheen\\_varamenettely.pdf](http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/edi/AREX/Asiakasohjeet/asiakasohjeet/2010_01_vientitavaran_poistumisvaiheen_varamenettely.pdf)

### **3.10 Is AREX working 24/7? It can take till the following morning to receive a response**

Both the AREX system and the message exchange channel of Customs are active 24/7, except during maintenance, which will be announced separately. If an AREX EDI sender uses message exchange via an operator, it is possible that the operator does not collect messages from the AREX EDI sender's server 24/7. Instead, they are collected only at specified times. Please check your service contract with your operator.

## **4 Questions relating to single declarations and the data content of the declarations**

### **4.1 What is an LRN?**

LRN, Local Reference Number, is the reference number of the declaration. It is the reference number used by the person submitting the declaration, and it must be unique for each consignment, e.g. manifest number or voyage number relating to vessel calls. The reference number is an identifier for the document that identifies the consignment. The LRN is entered under the basic information both in the exit manifest presentation and the exit notification.

**4.2 In the Internet application of Customs, Country/TIN/extension are provided in the trader details (Carrier, representative) in the exit manifest presentation. What does TIN stand for and which extension has to be provided?**

TIN is the abbreviation of Trader Identification Number. Here, the Business ID of the Finnish company, which has been registered by Customs as the EORI number, is entered by adding FI in front of the ID. The extension need not be provided in web declarations. The extension can only be provided if the declarant has an extension approved and granted to an AREX EDI sender.

**4.3 Either the conveyance reference number or the identity of the means of transport can be provided as optional data in several declarations. When should I use these and which one should I choose?**

With regard to transports arriving and exiting by air, the flight number is to be entered in the field “conveyance reference number”.

With regard to transports arriving and exiting by sea, the IMO number of the vessel is to be entered in the field “identity of the means of transport”. All vessels have an IMO number and it can be found in all vessel documents.

In addition, where sea traffic is concerned, the Portnet number that the vessel has been allocated is to be entered in the field “conveyance reference number”, both in the arrival notification and presentation and in the exit manifest presentation.

With regard to goods that exit by rail, the declarant can provide both the conveyance reference number and the identity of the means of transport, or at least one of them. In rail transports, the train number is to be used as the conveyance reference number and the rail wagon number as the identity of the means of transport.

**4.4 Can or should the “Arrival at exit” notification be submitted more than once?**

The declaration can be submitted a second time, if the loader or the transport company wishes to make sure that permission for loading has been obtained for the goods based on a declaration submitted earlier by another trader. However, there is no need to lodge the declaration more than once in such situations. Another situation where the arrival at exit notification can be submitted a second time for the same export goods, is when the goods are moved to another port after the first arrival at exit notification has been submitted.

If the same trader submits several arrival at exit notifications (for example, generated by the system) within a short time period (i.e. some minutes), the system of Customs rejects all arrival at exit notifications arriving after the first MRN.

If the goods declared in the export declaration arrive at the place of exit in several consignments, the declaration is to be submitted at the time of the arrival of the first consignment.

#### **4.5 Can data in the exit manifest presentation be corrected?**

Data in the exit manifest presentation can be corrected until the exit notification confirming the exit has been submitted and accepted in the system of Customs. It is imperative that detected changes and errors be corrected before the exit notification is submitted.

#### **4.6 What to do if the system of Customs rejects the exit manifest presentation?**

The system of Customs does not accept, for instance, exit manifest presentations in which the MRN entered cannot be found in the other systems of Customs. Declarations can be rejected, for example, if the MRN of the export declaration has been entered incorrectly.

Declarations can also be rejected if the export MRN referred to in the declaration does not have a loading permission. Permission to load the goods can be obtained by submitting an arrival at exit notification successfully. Those who submit export declarations and who have been granted a separate permission can also apply for and obtain the loading permission with the export declaration.

Message declarants are notified of an incorrect MRN by the system, which sends an error message. Web declarants can see a notification of an incorrect MRN in the web application of Customs.

Web declarants can contact the support service for web declarants if they need help. Message declarants can, when necessary, contact the Electronic Service Centre to find out the reason for the rejection.

#### **4.7 An MRN (in the format 10fi00000012345e6) has been entered in the exit manifest presentation, but regardless of this, the application of Customs displays a message stating that an MRN must be provided**

Correct the declaration data so that you use capital letters for the MRN in the export declaration (in the format 10FI00000012345E6).

#### **4.8 Must the number of the PortNet declaration be provided in the entry summary declaration, summary declaration or arrival notification and presentation?**

The PortNet number is to be provided in the entry summary declaration and the summary declaration, if it is known when the declaration is submitted to AREX. In such cases, the document code "1PNU" is to be entered in the "produced documents/certificates" field and the number issued for the PortNet declaration in question in the field "the number of the document".

As for goods arriving by sea, the number of the PortNet declaration is to be entered in the field "conveyance reference number" in the arrival notification and presentation.

## 4.9 What does the error message I received mean?

Examples of some error texts and their meanings

### 4.9.1 If the transport charges method of payment has been entered at transaction level, it cannot be entered at goods item level

As a rule, a data item is to be entered only once in each declaration. In this case, the transport charges method of payment has been entered both in the basic information and in the goods item data. Remove the details of the transport charges method of payment either from the basic information or from the goods item data.

### 4.9.2 If the place of loading has been entered at goods item level, it must not be provided at total transaction level.

As a rule, a data item is to be entered only once in each declaration. In this case, the place of loading has been entered both in the basic information and in the goods item data. Remove the details of the place of loading either from the basic information or from the goods item data.

### 4.9.3 If the “specific circumstance indicator” is not A, the transport document data is to be provided at goods item level

The transport document must be provided for each goods item, unless the declarant, by way of exception, uses the specific circumstance indicator A (postal and express consignments). The transport document is provided using a code. The following codes can be used: N235, N271, N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N952 or N955.

### 4.9.4 A declaration cannot be lodged using this Katso ID under the status of the trader entered in the declaration.

See question 1.3 and the answer provided.

### 4.9.5 The shipping manifest proving the Community status should be indicated for each goods item. The Community status should be C, N or F.

If an AREX declaration is also used to prove the Community status of the goods, the carrier should be authorised to draw up a manifest serving to demonstrate the Community status of goods as required in Article 324a of the Customs Code Implementing Provisions. The Community status of the goods is to be entered for each goods item. Check the goods item details you have entered and provide the missing Community status.

### 4.9.6 If the Community status has been provided, the corresponding document code must also be provided

If an AREX declaration is also used to prove the Community status of the goods and the Community status (C or N) has been entered for each goods item, the code “2YMM” of the shipping company’s manifest demonstrating the Community status must be entered for each goods item. Either “324c” or “324d” must be entered as

the number of the document, or the number of the authorisation, when using the authorisation required in Article 324e of the Customs Code Implementing Provisions. Check the goods item details you have entered and provide the missing document data.

## **5. Questions relating to the EORI number**

### **5.1 In which format should the EORI number be provided?**

The first part of the EORI number consists of the country code (2 characters). The latter part of the EORI number of a Finnish company is the same as the Business ID. In other words, the EORI number of a Finnish company is in the format FI1234567-1, including a hyphen. The EORI number of a foreign trader is to be entered in the same format as it has been registered in the EORI database. The numbers and other characters following the country code are usually entered in a single sequence, without hyphens. You can check the existence of the EORI number and the correct spelling for it EU database at:

[http://ec.europa.eu/taxation\\_customs/dds2/eos/eori\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/eos/eori_home.jsp?Lang=en)

### **5.2 What to do if a declaration is submitted by a representative who has an EORI number, but the foreign carrier does not have an EORI number?**

If the exit manifest presentation or the exit notification is submitted by a representative, the EORI numbers of both the carrier and the representative are required in the trader details. The representative should, already when receiving the assignment, check that the carrier is registered for EORI. ARES declarations can be submitted only after the transport company has also been allocated an EORI number.

A transport company established in a country outside the EU can apply for an EORI number in Finland. The form No. 730e in English and completion instructions are available at: <http://www.tulli.fi/en/businesses/eServices/Forms/index.jsp>

The registration takes a few working days, so one should check and acquire the EORI number well in advance. The applicant will be notified of the registration by e-mail.

Transport companies established in EU countries should register for EORI in their own countries.

### **5.3 Can a Finnish representative apply for an EORI number for a third country trader?**

A Finnish representative can apply for an EORI number for a trader in a country outside the EU by using a power of attorney. In this case, the application has to be submitted using the form for traders established in third countries, which is available online at: [http://www.tulli.fi/en/businesses/eServices/Forms/01\\_lomakkeet/730e.rtf](http://www.tulli.fi/en/businesses/eServices/Forms/01_lomakkeet/730e.rtf).

For more information, please send an e-mail to: [th.eori@tulli.fi](mailto:th.eori@tulli.fi).

#### **5.4 Which company's EORI number is provided for time chartered vessels?**

A shipping company can time charter a vessel it owns, i.e. hire it out to be operated by another company for a certain time. The carrier responsible for the declarations concerning time chartered vessels is the company that at the moment in question is responsible for operating the vessel and has signed a transport contract for transporting the goods. The EORI number to be provided is the EORI number of the carrier operating the vessel.

#### **5.5 Is the EORI number mandatory even if the vessel is transporting goods from the EU?**

Yes. The only exception to this are vessels in regular shipping service authorised by Customs that are not transporting undeclared goods with T1 status placed under a simplified transit procedure. This is due to the fact that if there are no T1 goods under manifest transit on board a vessel in regular shipping service, no AREX declaration needs to be submitted and, consequently, the EORI number is not needed either. However, if goods under manifest transit are transported on board the vessel, the AREX declarations have to be submitted and the EORI number is also required.

#### **5.6 What if there is no EORI number?**

As the carrier's EORI number is a mandatory data item in AREX declarations, declarations in which the EORI number has not been provided will not be accepted in the processing.

The carrier has to apply for an EORI number. For more information about the EORI number and how to apply for it (in Finnish and in Swedish), see the Finnish Customs website at: [http://www.tulli.fi/fi/yrityksille/asiakkaana\\_tullissa/EORI/index.jsp](http://www.tulli.fi/fi/yrityksille/asiakkaana_tullissa/EORI/index.jsp).

### **6. AREX declarations in relation to other customs declarations**

#### **6.1 Can the "first" MRN issued to an entry summary declaration submitted to another EU country by an ocean carrier be provided as the previous document in an import declaration?**

No. The MRN of a summary declaration submitted to Finland and the goods item numbers related to this MRN must always be referred to as the previous document in import declarations submitted to Finland or in other declarations following the arrival. In addition to goods arriving by sea, this also applies to goods arriving by air.

The "first" MRN and the goods item numbers is referred to in the summary declaration submitted to Finland only in situations where the transport of the goods continues from the customs office of first entry in the EU to Finland on board the same vessel or aircraft without unloading. In such cases, the summary declaration submitted to Finland will not be issued a new MRN, and the MRN entered in the subsequent customs declaration accepted in Finland will thus be the same as the MRN issued in the first EU country.

## **6.2 How will a forwarding agency (or importer) submitting an import declaration be notified of the MRN of a summary declaration (for temporary storage) submitted by a Baltic feeder carrier, if the party submitting the import declaration has a contractual relation only with an ocean carrier?**

When a forwarding agency (or importer) signs a transport contract with an ocean carrier, they must agree on how the ocean carrier will notify the party loading the import declaration of the MRN of the summary declaration submitted by the feeder company and the goods item numbers relating to it. The information requested should be in an electronic form that can also be copied, unless there is a message exchange connection between the traders that can be used instead. If the seller of the goods is responsible for the transport contract, this obligation should already be taken into account in the contracts signed with the seller.

## **6.3. Is it necessary for forwarding agencies or for importers to update their customs clearance software due to the new summary declarations for arriving goods that became mandatory on 1 January 2011?**

In 2009, Customs made some changes in the ITU import system, making it possible to provide the MRN of the summary declaration and the corresponding goods item number in import declarations. Other changes were also made, which made it possible to submit import declarations prior to the arrival of the goods in Finland, if the MRN and the goods item number in the summary declaration (or the entry summary declaration) submitted to AREX are known. This case has been described in the Guide for Import Message Exchange, under "Case 25". If the software supplier already has updated the forwarding software for import in connection with the change implemented in 2009, the party carrying out the import clearance need not update the import clearance software due to the new summary declarations for arriving goods.

Forwarding agencies or importers also operating as temporary storage operators must update their IT programmes. They must also be able to submit unloading reports to Customs and to receive response messages relating to them, if the goods for which an entry summary declaration or summary declaration has been submitted to AREX are placed in storage and if they are declared for storage in the warehouse upon the presentation of the goods. If a forwarding agency or another trader keeps a temporary storage into which no such goods for which AREX declarations are required are accepted, the temporary storage operator need not update its software.

## **6.4 When can import declarations be submitted to the ITU system?**

Import declarations may be submitted to ITU as soon as the party carrying out the import clearance of the goods has access to the MRN and to the sequence number of the goods item issued with the entry summary declaration / the summary declaration. If the import declaration is submitted before an arrival notification and presentation has been submitted, the customs declaration is to be submitted as a declaration submitted in advance (code D). An accepted arrival notification and presentation triggers the processing of the import clearance, and the decision on release will be sent from ITU to the party carrying out the import clearance of the goods.