

**AREX**

**System for processing declarations at the arrival and departure of goods**

**Principles**

Customs Clearance Unit

Raili Sonninen

Antti Hästbacka

Heli Isometsä

Markku Laine

Pia Linsén

Olli Tuomisto

**TABLE OF CONTENTS**

LIST OF FIGURES AND TABLES.....	5
DOCUMENT HISTORY.....	6
DEFINITIONS OF TERMS .....	8
0. PREFACE .....	14
0.1 PREFACE TO THE NEW VERSION.....	15
0.2 PREFACE TO VERSION 2.0 .....	15
0.3. PREFACE TO VERSION 3.0 .....	16
1. GENERAL.....	17
1.1 Entry into force of the legislation .....	17
1.2 Description of the AREX project.....	19
1.3 Implementation of the AREX system .....	19
1.4 Features of the AREX system.....	20
1.5 The role of other functions and/or systems to be implemented with regard to AREX.....	20
1.5.1 Customs controls measures.....	20
1.5.2 Customer register .....	20
1.5.3 EORI register, AEO certificate .....	21
1.5.3.1 EORI .....	21
1.5.3.2 AEO .....	22
1.5.4 System of fees .....	22
1.5.5 ITU import declaration system and transit system (arrival) .....	22
1.5.6 ELEX export system and transit system (exit).....	22
1.5.7 Other Customs computer systems and registers .....	23
2. ENTRY INTO THE CUSTOMS TERRITORY: PRINCIPLES .....	24
2.1 Entry Summary Declaration.....	24
2.2 Diversion Request (diversion from the intended customs office of entry).....	26
2.3 Notification of the arrival of the means of transport.....	26
2.4 Summary Declaration for temporary storage of goods.....	27
2.5 Presentation of goods of goods to Customs .....	27
2.5.1 Presentation of Community Goods .....	28
2.5.1.1 Community goods.....	28
2.5.1.2 Air and sea simplified transit procedures .....	29
2.6 Unloading Permission .....	29
3. TEMPORARY STORAGE.....	30
3.1 General .....	30
3.2 Temporary storage records.....	30
3.3. Unloading of goods .....	31
3.4 Providing proof of the community status of goods.....	31
3.5 Assigning goods to a customs-approved treatment or use.....	33
3.6 Examination of goods .....	33
3.7 Discharge of temporary storage in transshipment cases .....	33
3.8 Placing of goods under the import procedure .....	34
4. EXPORT AND EXIT FROM THE CUSTOMS TERRITORY: PRINCIPLES .....	35
4.1 Starting an export movement, placing of goods under the export procedure .....	35
4.1.1 Export declarations for Community goods and re-export declarations for third country goods .....	36
4.1.2 Time limits for lodging declarations.....	36
4.1.3 What exports the security data requirements and time limits do not apply to? .....	36
4.2 Exit of export goods from the customs territory of the Community.....	37
4.2.1 Road traffic .....	37
4.2.2 Air, sea or rail traffic.....	37
4.2.2.1 Arrival at a Finnish place of exit and loading permission .....	37

4.2.2.2 Traders may be exempted from the requirement to submit the 'Arrival at Exit' notification only under certain conditions .....	38
4.2.2.3 Different alternatives to lodge declarations .....	38
4.2.2.4 Exit Manifest Presentation.....	39
- - Export goods leave directly for a third country .....	39
- - Feeder transport: The goods are destined to another customs office in the Community where the goods will be reloaded and finally exit .....	39
- - Non-community goods leave directly for a third country.....	39
- - Non-community goods leave directly for a third country.....	39
- - Feeder transport: The goods are destined to another customs office in the Community where the goods will be reloaded and finally exit .....	40
- - Export goods leave directly for a third country .....	40
- - Splitting of export items.....	40
4.2.2.5 Exit Notification .....	41
4.3 Exit Summary Declaration.....	41
4.3.1 What is an Exit Summary Declaration?.....	41
4.3.2 Who is responsible for lodging an Exit Summary Declaration?.....	42
4.3.3 When and at what customs office an Exit Summary Declaration must be lodged? .....	42
4.3.4 When an Exit Summary Declaration is not required?.....	43
4.3.5 Exit Summary Declarations for transit movements .....	43
4.3.6 Exit Summary Declaration for goods which are first transported in the internal traffic of the EU (feeder transport).....	44
4.3.6.1 Transit movements from Finland via another EU country to a third country .....	44
4.3.6.2 Transit movements from another EU country via Finland to a third country .....	44
4.3.6.3 So-called export transit movements .....	45
ECS exports placed under the export procedure in another EU Member State and to be finalised in Finland .....	45
Exports already finalised in another EU Member State .....	45
ECS exports placed under the export procedure in another EU Member State and to be finalised in Finland .....	46
5. CERTAIN SPECIAL SITUATIONS .....	47
5.1 Empty containers.....	47
5.2 Agreements with Switzerland and Norway .....	47
6. PLACE OF PROCESSING DECLARATIONS AND THE RESPONSIBILITY ASSOCIATED WITH IT .....	48
6.1 Office of first Entry.....	48
6.2 Subsequent customs office.....	49
6.3 Customs office of import .....	49
6.4 Office of Export .....	49
6.5 Office of Exit .....	49
7. DECLARATION PROCEDURE .....	51
7.1 Declarations in message format for goods entering the EU.....	51
7.1.1 Entry Summary Declaration ENS (IE315).....	51
7.1.2 Summary Declaration for temporary storage.....	53
7.1.3 Diversion Request Import DIV (IE323).....	54
7.1.4 'Arrival Notification' for the means of transport (Arrival Notification IE3470).....	54
7.1.5 Arrival Notification and Presentation, ARN (IE347) .....	55
7.1.6 Temporary storage declarations .....	56
7.2 Export and exit declarations in message format .....	57
7.2.1 Export declaration (IE 515).....	57
7.2.2 Arrival at exit (IE507).....	58
7.2.3 Exit Summary Declaration (IE615) .....	58

7.2.3.1	<i>Time limits for lodging an Exit Summary Declaration</i> .....	59
7.2.4	Exit Manifest Presentation (IE547).....	59
7.2.5	Exit Notification (IE590) .....	59
7.3	Web declarations.....	60
7.4	Fallback procedure.....	60
7.4.1	Paper-based Summary Declarations for temporary storage and Entry or Exit Summary Declarations .....	61
7.4.2	Paper-based 'Arrival Notification' for the means of transport .....	62
7.4.3	Paper-based Arrival Notification and Presentation/Exit Manifest Presentation.....	62
7.4.4	Paper-based temporary storage declarations are not permitted .....	63
7.4.5	Exit Notification may not be lodged on paper .....	63
7.5	Rejection or acceptance of a declaration.....	65
7.5.1	Significance of the acceptance .....	65
7.5.2	Acceptance of electronic declarations.....	66
7.5.3	Acceptance of paper declarations .....	66
7.5.4	Acceptance of declarations lodged via Customs' Internet service .....	67
8.	AMENDMENT OF A DECLARATION .....	68
8.1	Amendment of an Entry Summary Declaration.....	68
8.1.1	An error detected by Customs and the error status .....	68
8.1.2	An error detected by a declarant .....	69
8.2	Amendment of a Summary Declaration for temporary storage.....	69
8.3	Amendment of an 'Arrival Notification' for the means of transport (IE 3470).....	69
8.4	Amendment of an Arrival Notification and Presentation (IE 347).....	69
8.5	Amendment of temporary storage operator's unloading report.....	70
8.6	Amendment of a Diversion Request .....	70
8.7	Amendment of an Exit Summary Declaration.....	70
8.8	Amendment of an Exit Manifest Presentation .....	71
8.9	Amendment of an Exit Notification.....	71
9.	PROCESSING CRITERIA.....	71
9.1	Declarations processed automatically .....	71
9.2	Declarations directed for manual processing.....	71
9.3	Control measures.....	72
10.	SANCTIONING .....	73
10.1	Please note: .....	73
10.2	Levying a surcharge for fault.....	73
11.	REPRESENTATION.....	74
12	ARRIVAL - A SHORT OVERVIEW .....	75
12.1	Entry Summary Declaration / Summary Declaration for temporary storage.....	75
12.2	Arrival Notification and Presentation .....	75
12.3	Goods may be brought / may not be brought / control measures .....	76
12.4	Temporary storage operator's notifications .....	76
13.	10 EXIT - A SHORT OVERVIEW .....	79
13.1	Export declaration .....	79
13.2	Arrival at the office of exit.....	79
13.3	Transit goods.....	79
13.4	Exit Manifest Presentation .....	79
13.5	Processing of Exit Notifications .....	79
	APPENDIX 1: List of AREX customer messages .....	84

**LIST OF FIGURES AND TABLES**

Table 1. Time limits for lodging Entry Summary Declarations for goods entering the EU.....	52
Table 2. Time limits for lodging a 'Summary Declaration for temporary storage' for goods arriving from another Community port or airport .....	54
Table 3. Time limits for lodging export declarations and Exit Summary Declarations .....	57
Table 4. Time limits for lodging paper-based Entry Summary Declarations .....	63
Table 5: Time limits for lodging paper-based export declarations or Exit Summary Declarations ..	64
Figure 1: Processing of Entry Summary Declarations / Summary Declarations for temporary storage for goods carried by sea, air or rail.....	78
Figure 2. Exit of goods carried by sea, air or rail .....	80
Figure 3. Processing of Exit Summary Declarations .....	81
Figure 4. Transit of goods after temporary storage not exceeding 14 days .....	82

**DOCUMENT HISTORY**

<b>Version</b>	<b>Who</b>	<b>Date</b>	<b>Description</b>
1.0		25.8.08	Original
1.1	RSo and AH	1.9.08	Spelling mistakes corrected. Sections 4.4.6.1 – 4.4.6.4, 5.4 edited
1.2 – 1.5			Versions for Customs' own use
1.6	RSo, AH, HI, OT		Updated with legislation changes (Annex 30A of the Implementing Provisions, Regulation introducing a transitional period), agreements with other countries (EU – Norway and Switzerland agreements) and anticipated legislation developments (Common European Maritime Space)
2.0	RSo, AH, HI, PL		Updated with a table that summarises names of the messages in different documents and with legislation changes (CCIP), the chapter describing the temporary storage procedure has been edited and the instructions on how to correct exit declarations have been completed. Spelling mistakes have also been corrected.
2.1	RSo		Spelling mistakes have been corrected; definitions of terms have been updated; Notification of Arrival has been added
2.3	RSo		Changes introduced by the legislation have been updated
3.0	RSo OT, HI, ML, PL, AV, AK		Changes introduced by the legislation and national regulations have been updated

## Change of certain message names

In different documents, different English names have been used for the same messages, and this is why certain messages have been renamed in Finland. From now on, the message names indicated in this table will be used in all national publications.

Comparison of certain AREX message names		New name	Names used earlier in different publications			
Message			Data requirements	AREX Description	Guide for Summary Declaration Message Exchange	International definitions
<b>IE007</b>	Vastaanottoilmoitus	<b>Arrival Notification (for temporary storage)</b>	Notification of arrival	Arrival Notification	Arrival Notification	NCTS: Arrival Notification (E_ARR_NOT)
<b>IE100</b>	Lisäselvityspyyntö	<b>Request for additional information</b>	Ask for documents	Ask for documents	Request for additional information	NCTS: Ask for documents (E_ASK_DOC)
<b>IE344</b>	Yleisilmoitus (väliaikaista varastointia varten)	<b>Summary Declaration for temporary storage</b>	Subsequent Arrival Notification	Subsequent Arrival Notification	Summary Declaration	ICS: Subsequent Arrival Notification (E_SAN_ENT)
<b>IE347</b>	Saapumisen esittämisilmoitus	<b>Arrival Notification and Presentation</b>	Arrival Notification	Arrival Notification	Manifest presentation	ICS : Arrival Notification (E_ARN_ENT)
<b>IE547</b>	Poistumisen esittämisilmoitus	<b>Exit Manifest Presentation</b>	Export manifest presentation	Export manifest presentation	Manifest presentation	ECS: Manifest presentation (E_MAN_PRE)
<b>IE615</b>	Poistumisen yleisilmoitus	<b>Exit Summary Declaration</b>	Exit Summary Declaration export	Exit Summary Declaration export	Exit Summary Declaration	ECS: Exit Summary Declaration (E_EXS_DAT)

## DEFINITIONS OF TERMS

The following definitions apply to the terms used in this description:

<b>Term</b>	<b>Definition</b>
AREX	An information system of Customs for processing declarations on goods entering and leaving the customs territory of the Community. The system has connections to other systems, for example to Customs transit, import and export systems.
Arrival Notification AN	See 'Arrival Notification' for the means of transport
Audit-trail principle	Movements of goods brought into / out of the country can be traced afterwards during different phases of the declaration procedure based on tracks that have been left in the system.
Export accompanying Document EAD	The Export Accompanying Document (EAD) accompanies goods to the Office of Exit.
Export Control System ECS	ECS is a system for the control of the exit of export goods.
EDI Electronic Data Interchange	Electronic Data Interchange is a method of exchanging electronic data, the name of which in Finnish is "organisaatioiden välinen tiedonsiirto – OVT". It enables transferring of information in a standardized format between two computer systems that can be located far from one another. EDI consists of three modules: data content, method of presentation and data transfer.
EDIFACT standard	Standardized EDIFACT syntax adopted by the UN, according to which e.g. Customs' ITU and transit application's EDI messages have been defined.
EDI declarant	A declarant who has been authorised by Customs to lodge his customs declarations in the form of a message conforming to Customs' definitions.
EDI processing	Automatic processing of EDI messages in the computer system.
EDI sender	A sender authorised by Customs after testing to submit EDI messages.
EDI technical sender	A sender who carries out the technical conversion of customs declaration data submitted by an EDI declarant into EDI messages without making any changes in them. The sender must be approved by Customs to act as an EDI sender.
ELEX	An information system of Customs for processing export declarations. The ELEX system has access to the export control system (ECS) of the EU.
Entry Key data	Data elements allowing Customs to identify all the Entry Summary Declarations that have been previously submitted for the goods.  The Entry Key data elements can be used instead of the list of MRNs for sea or air transport when submitting an

	<p>'Arrival Notification' for the means of transport or a Diversion Request. The Entry Key data elements are</p> <ul style="list-style-type: none"> <li>- Mode of transport at the border (code)</li> <li>- Expected date and time of arrival</li> <li>- Identity of means of transport crossing the border (sea transport only) IMO or ENI number)</li> <li>- Conveyance reference number (air transport only) IATA flight number)</li> </ul>
Entry Summary Declaration ENS	See Entry Summary Declaration
EORI number	<p>EORI = Economic Operators Registration and Identification number.</p> <p>A unique identification number of an economic operator in the EU granted by Customs or other authority/authorities of a Member State.</p>
ICS	<p>Import Control System</p> <p>Computer system of a Member State's Customs handling safety and security declarations for the entry of goods (lodging and processing declarations, forwarding of risk assessment information from a Member State to another, processing of Diversion Requests). Declarations to be introduced at the national level are 'Arrival Notification' for the means of transport (AN), presentation of goods and Summary Declaration for temporary storage</p> <p>In Finland, the system is also designed to process exit declarations. See AREX</p>
Declarant	<p>'Declarant' means the person in whose name a customs declaration is made. In the current translation of the Customs Code, the word "declarant" has been translated as "tavaranhaltija".</p> <p>In Annex 30A of the Implementing Provisions (EC) No 1875/2006 relating to the Security Amendment this term has been translated as "yleisilmoituksen jättävä henkilö" (person lodging the Summary Declaration).</p>
ITU	An information system of Customs for processing import declarations.
Office of Lodgement	<p>A customs office where an Entry Summary Declaration can be lodged instead of lodging it via electronic means at the office of entry. An approval by customs authorities of two Member States is required for the lodging of declarations via an Office of Lodgement (the Member States have accepted to transmit messages to another Member State on the one hand and to receive messages from another Member State on the other hand).</p> <p><u>Finnish Customs do not forward Entry Summary Declarations to customs offices of other Member States and do not receive Entry Summary Declarations submitted via other Member States.</u></p>

	<p>The Commission will publish on its website a list of countries implementing the office of lodgement capability.</p>
'Arrival Notification' (for the means of transport)	<p>Notification of the arrival of the means of transport completed by the operator of the active means of transport entering the customs territory of the Community from a third country or his representative.</p> <p>The declaration shall be lodged with the office of first entry in the Community by sea, air or rail immediately upon arrival of the means of transport. The declaration shall include the details allowing Customs to identify all the Entry Summary Declarations lodged for the goods (so-called 'Entry Key' data elements or a list of the MRNs).</p> <p>In Finland, this notification should be lodged electronically via the IE 3470 message. In addition, an Arrival Notification and Presentation IE 347 is required for the goods to be unloaded from the means of transport.</p> <p>Alternatively, the Arrival Notification can be made by presenting all the goods via the IE 347 message either as goods to be discharged or as goods remaining on-board the means of transport.</p> <p>In Finland, the Arrival Notification can also be used as an unloading request. The acceptance message from Customs will serve as the Unloading Permission.</p>
Processing official	A customs official who processes declarations and carries out required measures.
LRN Local Reference Number	Unique consignment reference number
Declarant using paper documents	Declarant lodging paper declarations with Customs.
Movement Reference Number MRN	<p>A unique reference number assigned by Customs to a declaration. Reference numbers are generated by the AREX, transit and export systems of Customs.</p> <p>The MRN consists of four parts:</p> <p><u>Part 1: the last two digits of the year the declaration was accepted, for example, 09 for declarations accepted 1 July 2009.</u></p> <p><u>Part 2: the country code of the country where the declaration was accepted, for example, FI if the declaration was accepted in Finland.</u></p> <p><u>Part 4: to be decided nationally by each individual country, 13 alphanumeric characters.</u> In Finland the last character of this sequence stands for the Customs</p>

	<p>application that has generated the MRN (E = ELEX, i.e. export, I = AREX, T = (transit), for example 124456789012I.</p> <p><u>Part 4: check mark, for example 5.</u></p> <p>According to the above explanation, the MRN would be 09FI124456789012I5</p>
Exit Manifest Presentation	<p>An electronic notification to be lodged in accordance with the customs rules for goods that will be or have been loaded onto means of transport. The manifest must be lodged before the means of transport depart, in cases when the means of transport leave directly for a third country.</p> <p>The purpose of the Exit Manifest Presentation is to ensure that goods exported from the customs territory of the Community have been customs cleared and so-called security notifications have been made.</p>
Exit Summary Declaration See also Exit Summary Declaration for the electronic discharge of temporary storage	A declaration to be lodged in accordance with the customs rules for goods intended to be exported outside the customs territory of the Community, for which a customs declaration is not required.
Exit Summary Declaration for the electronic discharge of temporary storage	A declaration similar to the Exit Summary Declaration which can be lodged in Finland for the electronic discharge of temporary storage of goods in temporary storage for less than 14 days.
Exit Notification	A notification according to the customs rules that the goods covered by the Exit Manifest Presentation have left the customs territory of the Community. The Exit Notification data is transferred to the export system (ELEX), which sends the confirmation of exit electronically to the person who lodged the export declaration.
Office of Exit	The customs office designated by the customs authorities in accordance with the customs rules to which goods must be presented before they leave the customs territory of the Community and at which they will be subject to customs controls relating to the completion of exit formalities, and appropriate risk-based controls.
'Arrival at Exit' notification	An electronic notification to be lodged in accordance with the customs rules for goods under the export procedure arriving at the place of exit. The acceptance message received from the Customs' export system (ELEX) as a response to the declaration is also a loading permission at a port, airport and rail freight terminal.
Entry Summary Declaration	An electronic declaration to be lodged in accordance with the customs rules for all goods brought into the customs territory of the Community (also goods not intended to be discharged in the territory of the Community). The declaration must be lodged electronically at the office of

	first entry within a specific time limit in advance of the arrival of goods in the customs territory of the Community.
Arrival Notification and Presentation	<p>An electronic notification (IE 347) to be lodged in accordance with the customs rules.</p> <p>The purpose of the declaration is to present the goods to be discharged from the vessel to Customs. If no separate notification of the arrival of means of transport is provided (Arrival Notification AN i.e. IE 3470), the declaration will also serve as the 'Arrival Notification' for the means of transport and as the unloading request.</p>
Arrival Notification	See 'Arrival Notification' (for the means of transport)
Office of entry	The customs office designated by the customs authorities in accordance with the customs rules to which goods brought into the customs territory of the Community must be conveyed without delay and at which they will be subject to appropriate risk-based entry controls.
Implementing Provisions (IP)	The implementing provisions for the Community Customs Code (Regulation EEC/2454/93) with later amendments
Partial amendment to the Implementing Provisions	<p>Commission Regulation (EC) No 1875/2006 published in the Official Journal of the European Union L 460, 19.12.2006.</p> <p>the Partial Amendment has been supplemented by the following regulations:</p> <ul style="list-style-type: none"> <li>- (EC) 273/2009</li> <li>- (EC) 312/2009</li> <li>- (EC) 414/2009</li> <li>- (EC) 430/2010</li> </ul>
Direct representative	<p>A representative who makes customs declarations in the name of and on behalf of his principal. The representative's principal is the declarant.</p> <p>This is the only form of presentation available in AREX.</p>
Electronic document	An electronic document is a decision sent by Customs in PDF format, which the customer may print from his system. Contains only information sent by Customs.
Electronic Service Centre	A customs office in which processing of electronic declarations is concentrated in Customs.
Examination of goods	A detailed and full or partial examination of goods, see also Customs Controls.
Transshipment	Transportation of goods arriving from a third country and their unloading temporarily e. g. at a port or airport into temporary storage and loading of goods onto another means of transport within the operating territory of the same customs office and transportation of goods by other means of transport further to a third country.
Import declaration message	An EDI message used to request the release and/or clearance of goods

The Customs Code (CC)	The Customs Code, Council Regulation (EEC) No 2913/92 with later amendments
Partial amendment of the Customs Code	Regulation (EC) No 648/2005 published in the Official Journal of the European Union L L117, 4.5.2005.
Customs controls	Specific acts performed by the customs authorities in order to ensure the correct application of customs rules and other legislation governing the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status; such acts may include examining goods, verifying declaration data and the existence and authenticity of electronic or written documents, examining the accounts of undertakings and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official inquiries and other similar acts.
Safety and security data	The data described in the Implementing Provisions used to ensure safety and security.
Export declaration	An electronic declaration to be lodged in accordance with the customs rules for placing Community goods under the export procedure or declaring third country goods for re-export. The exporter, holder of the goods or the representative of one of them is responsible for lodging the declaration.
Place of export	'Place of export' traditionally means the location of the goods at the time of the lodgement of an export declaration. This term is not recommended due to established inconsistencies in use; sometimes it means the office of export i.e. the customs office of export. Instead of the term 'place of export' it is recommended to use the term 'place of presentation of goods for export'.
Office of export Customs office of export	The customs office where the declaration will be processed. Since export declarations must be completed electronically and their processing will be concentrated in the Electronic Service Centre, <i>the customs office of export processing declaration messages will always be the same customs office, as far as export from Finland is concerned.</i>
Place of presentation of goods for export	The location of the goods at the time of the lodgement of an export declaration.
XML Extensible Markup Language	A recommendation by the World Wide Web Consortium designed for the transmission of electronic documents. XML is a markup language enabling to describe the meaning among the data. XML can be used as a format to exchange information between systems, as well as to store documents.
Summary Declaration	See Summary Declaration for temporary storage of goods
Person lodging a Summary Declaration	See "declarant"
Summary Declaration for temporary	An electronic notification to be lodged in accordance

storage of goods	<p>with the customs rules for goods to be discharged from means of transport and placed in temporary storage.</p> <p>When means of transport arrive directly from a third country, a separate Summary Declaration is not required for temporary storage of goods. The Entry Summary Declaration lodged for goods arriving directly from a third country will serve as a Summary Declaration for temporary storage after the goods have been presented to Customs and all the control measures based on the risk assessment have been carried out.</p> <p>If means of transport arrive from another Community country, non-Community goods must be covered by a specific Summary Declaration for temporary storage (IE 344). Furthermore, a separate Arrival Notification and Presentation, which contains the particulars of the goods to be discharged, is required. As a rule, the term 'Summary Declaration' will be used in the textual part.</p>
------------------	---

## 0. PREFACE

This document is based on the Customs Code in force and its Implementing Provisions taking into account the requirements of the partial amendments to the above regulations (Regulation (EC) No 648/2005 and (EC) No 1875/2006)<sup>1</sup>. In addition, this document is designed to comply with the proposal to amend the Implementing Provisions in a form known at the time this document was written. Other documents taken into account include the computer system descriptions for the entry and exit prepared by the Commission, as well as other working group documents.

This document is meant to provide guidance especially to transport operators and their representatives as well as to temporary storage operators located at offices of transit, since the obligations described below mainly relate to them. However, the legislation also impacts on forwarding agencies, exporters and importers.

The purpose of the document is to describe in common language the principles of entry and exit and declaration procedures.<sup>2</sup> The description, however, has been written assuming that the reader already has basic knowledge of customs transactions. Although this description tries to use common language, the terms used are the same as those used in the corresponding regulations, in order to ensure that the context does not change. However, the terms and their definitions are presented in the separate "Definitions of Terms" table.

<sup>1</sup> The texts of these Regulations can be found in the Official Journals of the European Union L117 4.5.2005 and L360 19.12.2006.

<sup>2</sup> Material relating to transit, import and export messages and processes will be published on the Customs website (<http://www.tulli.fi>).

**The reader should note that the Security Amendment only deals with declarations to be lodged with Customs and the declaration procedure related to it does not replace declarations to other authorities, e. g. notifications on certain sea cargo consignments that have to be submitted to the PortNet system.**

The authors who have participated in writing this document are Antti Hästbacka and Pia Linsén as regards the exit of goods and Raili Sonninen as regards the entry of goods. Comments related to the contents have been received from several experts of the National Board of Customs and customs districts.

This paper will be completed during autumn 2008.

Questions concerning this document can be sent via email at: [turvatieidot@tulli.fi](mailto:turvatieidot@tulli.fi).

## **0.1 PREFACE TO THE NEW VERSION**

Version 1.6 has been updated to reflect the amendments and additions made to the partial amendment of the Implementing Provisions (Commission Regulation (EC) No 1875/2006) relating to the entry and exit of goods. These amendments are the following:

- 1) Commission Regulation (EC) No. 312/2009 amending the Implementing Provisions
  - amendments to Annex 30A of the Implementing Provisions
  - new articles concerning EORI added to the Implementing Provisions
  - amendment of certain articles of the Implementing Provisions
- 2) Regulation introducing a transitional period ((EC) No 273/2009)
  - economic operators will be provided a transitional period for the mandatory electronic declaration
- 3) Regulation concerning forms used as the fallback documents
  - If no other forms or documents containing the safety and security data are available, the data must be provided using a form in a prescribed format. The Regulation contains a description of the forms and their completion instructions.

This description has also been updated with the fallback procedures planned to be introduced at the Community level, as well as the Switzerland and Norway agreements. The original text dealing with temporary storage has been completed too.

The articles of the Implementing Provisions relating to export and exit are still under review. This document will be updated as necessary to reflect possible changes.

The Commission will publish the Guidelines on entry and exit related to the safety and security amendment. Customs will publish these Guidelines on their site as soon as the Guidelines are available.

## **0.2 PREFACE TO VERSION 2.0**

Version 2.0 has been updated with

- *partly* new amendment to the Implementing Provisions. The amendment contains provisions regulating the procedures and obligations relating to the physical exit of goods. The amendment was adopted on 16 March 2010 and will be published in the Official Journal of the European Union probably in May 2010. The amendment will enter into full force on 1 January 2011. The amendment is reflected in paragraphs 4.1-4.2 as exhaustive as possible. Paragraph 4.3 (Exit Summary Declaration) will be completed with missing information in June when the new AREX description version will be published: in this version of paragraph 4.3, only minor changes have been made to paragraphs 4.3.1 - 4.3.5. In other respects, the text is the same as in the previous version.
- Decisions by the National Board of Customs 184/010/09 "Decision by the National Board of Customs on the introduction of the electronic declaration for goods entering or leaving the Community as of 14 December 2009 voluntarily and not later than 1 January 2011 obligatory", 022/010/10 "Decision on the amendment of the decision of the National Board of Customs 184/010/2009" and 023/010/10 " Decision by the National Board of Customs on the obligation to provide an 'Arrival at Exit' notification and on the authorisation required for submitting the notification".
- some other changes
  - a time schedule has been established for the introduction of the declaration procedure
  - supplementation of the list of goods for which an Entry Summary Declaration is not required / is required or the security data must be / must not be provided
  - an obligation was added for traders to transfer data to one another

### 0.3. PREFACE TO VERSION 3.0

Version 3 has been updated with

- in addition to the amendment to the Implementing Provisions (Commission Regulation No. 430/2010)
- EU-wide interpretation guidelines
  - Guidelines on entry and Summary Declarations in the context of Regulation (EC) No 648/2005 (TAXUD/2010/0051) and
  - Guidelines on export and exit in the context of Regulation (EC) No 648/2005 (TAXUD/A3/0034/2010).

The update also reflects the national-level Decision 204/010/10, 30.12.2010 of the National Board of Customs.

The Commission has published the above-mentioned guidelines only in English in the Commission's information portal, URL:

[http://ec.europa.eu/ecip/security\\_amendment/index\\_en.htm](http://ec.europa.eu/ecip/security_amendment/index_en.htm).

These guidelines include, in addition to the guidance on the Security Amendment, guidance on export procedures. However, these guidelines are not legally binding.

## 1. GENERAL

### 1.1 Entry into force of the legislation

The declaration procedure described in this document is based on the partial amendment to the Community Customs Code and its Implementing Provisions (Regulation (EC) No 648/2005 and (EC) No 1875/2006). The new declaration procedure means that the security data required under Annex 30A must always be lodged with Customs electronically before the goods enter or leave the Community customs territory. The declaration procedure will enter into force from 1 July 2009 as provided for in the Implementing Provisions. Later, more precise provisions regarding the partial amendment have been given in the Commission Regulation (EC) No. 312/2009 and No. 430/2010. Furthermore, the Regulation 414/2009 has introduced paper forms to be used under the fallback procedures.

Since economic operators have experienced significant difficulties in adjusting their systems (export and transit) to the new legal requirements and in releasing at the same time the new declaration application (ICS), a transitional period has been introduced by Commission Regulation (EC) No. 273/2009. During the transitional period 1 July 2009 until 31 December 2010, the lodging of the Entry and Exit Summary Declarations shall not be mandatory, but recommended. The transitional period does not apply to electronic export declarations. During the transitional period, if the safety and security declarations are not lodged electronically before the goods enter or leave the Community customs territory, the risk analysis will be carried out on the basis of the declarations currently in use.

When the transitional period ended the Commission and the Member States agreed that although the electronic declaration became mandatory, in case if an economic operator cannot comply with their obligation to file the electronic declarations specified in the Regulation as from 1 January 2011, the particulars must be submitted to a Member State by other means. According to this agreement no penalties would be applied by the Member States for not lodging an electronic declaration during the 'grace period' to be defined separately. The grace period for penalties will be terminated in all Member States in respect of Entry Summary Declarations no later than 30 July 2011 and in respect of Exit Summary Declarations no later than 31 December 2011.

Accordingly, the electronic lodging of Entry and Exit Summary Declarations is mandatory as from 1 January 2011. As the Entry Summary Declaration for deep-sea shipments must be lodged at least 24 hours before commencement of loading the containers, the requirement to lodge an Entry Summary Declaration applies to cases when a vessel leaves the port not earlier than 1 January 2011.<sup>3</sup>

More information on electronic services is available on the Finnish Customs website at:

<http://www.tulli.fi/fi/yriyksille/sahkoinenasiointi/index.jsp>

More information on message exchange services is available on the Finnish Customs website at:

<http://www.tulli.fi/fi/yriyksille/sahkoinenasiointi/edi/index.jsp>

More information on online declaration can be found at:

<http://www.tulli.fi/fi/yriyksille/sahkoinenasiointi/internet/index.jsp>

---

<sup>3</sup> For example, if the vessel's route is Singapore – Colombo – Rotterdam and the vessel leaves Singapore before 31.12.2010, an Entry Summary Declaration is not required for the vessel. If the vessel leaves Singapore after 31.12.2010 appropriate declarations must be completed for all the containers being loaded onto the vessel.

More information on online declaration using Katso ID can be found at:  
<http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/internet/Katso/index.jsp>

## 1.2 Description of the AREX project

The AREX project is a part of the development work targeted at the EU Customs Code reform in Finland. The objective of the project is to define, realize and implement a new data system AREX that meets the requirements of the partial amendment to the Customs Code (so-called security amendment) to process declarations for goods entering or leaving the country. The name of the project comes from the terms "Arrival" and "Exit" used in the Community.

Declarations will be entered into the application under development for third country goods and Community goods arriving in Finland, as well as for Community goods leaving Finland and third country goods to be reloaded, so-called transshipment goods.<sup>4</sup> The customs declaration data entered into the application will be used as a basis for electronic risk analysis. The application's connections are used to ensure that goods have been presented to Customs prior to assigning them to a customs-approved treatment or use, and also to ensure that the goods can be brought into or out of the territory of the Community. Regarding export, the information on the physical exit of goods will be transmitted to the export system.

The computer system also exchanges messages with the computer systems of other Member States.

Upon the implementation of the AREX system, the operations models related to the Summary Declaration procedure will be harmonised as regards modes of transport regardless of whether the goods arrive from outside the Community or from the Community. The implementation of the application will increase the efficiency of Customs' operations and improve the quality of customs performance.

## 1.3 Implementation of the AREX system

The operations model according to the partial amendment to the Customs Code and its implementing provisions, so-called security amendment, and the computer system supporting it (AREX that includes the EU applications ICS and so-called ECS phase 2) are due for implementation on 1 July 2009. As of 1 July 2009 the security data can be provided as part of customs declarations made to the export and transit systems. Furthermore, the ITU system will have a functionality enabling the receipt and processing of customs declarations submitted in advance in cases when the previous procedure is transit.

The AREX application will be implemented in three phases. Implementation Phase 1 (November-December 2009) will include processing of Summary Declarations, Arrival Notifications and Presentations/Exit Manifest Presentations and Exit Notifications. Interfaces between customs computer systems will also be realised. Furthermore, this phase involves the realisation of an interface between the ITU and AREX systems enabling the receipt and processing of customs declarations submitted in advance in cases when the previous declaration is a Summary Declaration for temporary storage or an Entry Summary Declaration.

The declarations related to temporary storage and the possibility to lodge declarations via Customs website will be implemented in spring 2010. In other respects phases 2 and 3 to be completed in 2010 and 2011 are versions for Customs' own use improving technical and functional

---

<sup>4</sup> Messages related to this reform are for goods entering the Community: entry summary declaration, summary declaration for temporary storage, arrival notification and presentation, diversion request import; for goods leaving the Community: exit manifest presentation, exit notification, exit summary declaration.

characteristics. Interfaces with the computer systems of other authorities will also be realised during this phase.

The functionalities enabling the submission of so-called security data on an import declaration will be made available separately. At the same time, the integration between customs computer systems will deepen. The decision on the implementation of this phase will be made later.

#### **1.4 Features of the AREX system**

AREX will be used for processing declarations and notifications related to so-called security amendment and also for lodging summary declarations for means of transport moving between customs offices in the Community<sup>5</sup>.

Accordingly, the new summary declaration system enables handling of the data related to the movement of goods, which is not processed by the transit, import and export systems. The computer system can also be used to monitor temporary storage operations and to ensure that goods are assigned a customs-approved treatment or use within the prescribed time limit.

#### **1.5 The role of other functions and/or systems to be implemented with regard to AREX.**

##### **1.5.1 Customs controls measures**

Provisions concerning risk management have also been incorporated into the partial amendment of the Customs Code and its Implementing Provisions. Customs authorities may carry out customs controls relating to (entry) summary declarations, which, excluding spot checks, must be based on risk analysis, the security and safety criteria for which will be defined at the Community level. The risk analysis can also be conducted using national and local criteria.

Declarations will be stopped for further measures based on risk analysis and random sampling. Information on declarations suspended out based on risk analysis and on control measures that might possibly be required in respect of arriving goods will be forwarded from the AREX system to other Member States, if necessary. AREX will also notify customers of control measures in respect of arriving goods or exit summary declarations: All operators will be notified of the control measures after the presentation of goods, but AEOs can be, under certain conditions, notified of this already prior to the presentation of goods. However, Customs may also carry out so-called raids without prior notice. The control measures in relation to export goods are described later in the chapter dealing with export declarations.

##### **1.5.2 Customer register**

The electronic declaration procedure requires the AREX system to process declaration data as smoothly as possible. Since there exists no authorisation register that could be used instead of the physical presentation of goods and authorisations and other documents related to other procedures, a part of the data relating to authorisations will be stored for retrieval from the customer register of Customs.

---

<sup>5</sup> A summary declaration for Community goods providing proof of the Community status of imported goods shall also be submitted into the AREX system. Customs must also be notified of the arrival of goods (arrival notification and presentation).

The customer register should contain at least the information specifying which customers are authorised to submit AREX declarations in message format. Other customers who could be entered into the customer register might be certain customers using the Internet services.

The authorisation process related to electronic services is described in a separate document.

Further information on Customs' customer authorisations, structure of services provided, forms of customer cooperation, partnership programme, customer training and customer satisfaction is available on the Customs website at: [http://www.tulli.fi/fi/yrityksille/asiakkaana\\_tullissa/index.jsp](http://www.tulli.fi/fi/yrityksille/asiakkaana_tullissa/index.jsp).

### **1.5.3 EORI register, AEO certificate**

#### ***1.5.3.1 EORI***

**EORI** (Economic Operators' Registration and Identification) EORI is an EU-wide system for the registration and identification of economic operators. The introduction of the EORI system in all EU Member States is part of the Security Amendment and based on the Commission Regulation which is applied in all Member States as of 1 July 2009. The obligation for economic operators to register is laid down in Commission Regulation No 312/2009 (published in the Official Journal of the European Union L 98/3 17.4.2009).

EORI registration means that a competent authority grants an authorisation to an economic operator to use a common reference in their dealings with customs authorities throughout the Community. The EORI number is used throughout the customs territory of the Community as a unique identification of businesses involved in the import, export or transit of goods crossing the borders of the customs territory of the Community. As from 1 July 2009 all customers of Customs lodging declarations electronically will be required to provide in their declarations an EORI number assigned by Customs. From this date, the registration for EORI also becomes mandatory for traders applying for AEO status.

The registration procedure is not harmonised at Community level and each Member State determines and applies its own rules for registration. In Finland, Customs is the authority responsible for assigning the EORI number and Finnish companies must register for EORI in Finland. Since Finnish customer's EORI number to be entered into AREX will be linked with the AREX customer identifier assigned by Customs to EDI senders, no other numbers are required to be provided in declarations. Declarants using the web channel need to register for EORI separately.

An EORI number is required from persons who lodge into the AREX application

- Entry Summary Declarations
- Summary Declarations for temporary storage of goods
- Arrival Notifications
- Arrival Notifications and presentations
- Diversion Requests
- Exit Summary Declarations
- Exit Manifest Presentations
- Exit Notifications, or
- Declarations relating to temporary storage

**As a rule, transport operators or other operators on whose behalf declarations are lodged with the AREX application must also have an EORI number.**

A business or entity may apply for EORI registration by filling in the application form on the Customs website. When completely filled in, the application form is to be sent as an attachment to [th.eori@tulli.fi](mailto:th.eori@tulli.fi). Traders involved in the import, export or transit of goods or temporary storage operators that have been registered by Customs before 1 July 2009 are not required to take any action, as they have been automatically registered by Customs.

The application form intended for Finnish businesses and the completion rules are available at: <http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/lomakkeet/iori-lomakkeet/index.jsp>

The application form intended for businesses not established in the customs territory of the Community and the completion rules are available at: <http://www.tulli.fi/en/businesses/eServices/Forms/index.jsp>

The Commission has published the EORI Guidelines on the Internet at: [http://ec.europa.eu/taxation\\_customs/resources/documents/customs/security\\_amendment/EORI\\_guidelines\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/customs/security_amendment/EORI_guidelines_en.pdf)

### **1.5.3.2 AEO**

**An AEO** (Authorized Economic Operator) is a business whose customs clearance and logistical operations have been granted a security certificate by Customs and is therefore entitled to the benefits across the EU. Typical operators who can apply for AEO status are manufacturers, exporters, freight forwarders, warehousekeepers, customs agents, carriers and importers. Details of the AEO certificate granted to a business are saved in the EORI database.

The AEO certificate is not mandatory for operators declared in AREX declarations.

Further information concerning AEO certificates is available on the Finnish Customs website at: [http://www.tulli.fi/fi/yrityksille/asiakkaana\\_tullissa/AEO/index.jsp](http://www.tulli.fi/fi/yrityksille/asiakkaana_tullissa/AEO/index.jsp)

### **1.5.4 System of fees**

Since AREX does not provide debiting capability because of the small amount of the debiting transactions, the surcharge for fault is charged using the financial administration's fee charging system.

### **1.5.5 ITU import declaration system and transit system (arrival)**

The ITU system and the transit system check from the (entry) Summary Declaration stored in the AREX system that the goods have been presented to Customs and possible control measures carried out, and that the goods can be brought into the territory of the Community. At the same time, information on the customs declaration that was used to assign goods a customs-approved treatment or use will be saved into the AREX system.

As part of the security data is submitted to the transit system, corresponding interfaces will be provided between the ITU system and the transit system.

### **1.5.6 ELEX export system and transit system (exit)**

AREX checks the status of the transit and export declarations indicated in an Exit Manifest Presentation and forwards to ELEX the information about the exit of goods from the territory of the Community.

### **1.5.7 Other Customs computer systems and registers**

The AREX system has access to several other databases of Customs. These registers can be used e.g. to verify the accuracy of the data.

## 2. ENTRY INTO THE CUSTOMS TERRITORY: PRINCIPLES

### 2.1 Entry Summary Declaration

An Entry Summary Declaration must be lodged for goods imported into the customs territory of the Community directly from countries outside the Community<sup>6</sup>. The declaration must be lodged for all goods, including Community goods<sup>7</sup> and e.g. for all timber cargoes for which the periodic declaration procedure is applied (so there is no periodic declaration relating to security).

However, an exception to this rule is when goods are carried through the territorial waters or the airspace of the customs territory of the Community without a stop within that territory.

Furthermore, the requirement for the pre-arrival declaration does not apply to the following goods:

- a) electrical energy
- b) goods entering by pipeline
- c) letters, postcards and printed matter
- d) letters, postcards and printed matter, including on electronic medium (a postal consignment means in this context an individual item of a maximum weight of 50 kg)
- e) goods covered by customs declarations made by any other act, with the exception of, if carried under a transport contract, household effects, pallets, containers, and means of transport
- f) goods contained in travellers' personal luggage
- g) goods for which an oral customs declaration is permitted with the exception of, if carried under a transport contract, household effects, pallets, containers, and means of transport
- h) goods covered by ATA and CPD Carnets
- i) goods moved under cover of the form provided for in the Convention between the Parties to the North Atlantic Treaty
- j) goods carried on a vessel or aircraft moving between ports or airports in the customs territory of the Community without calling at any port or airport outside the customs territory of the Community
- k) diplomatic goods
- l) weapons and military equipment brought into the customs territory of the Community by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities
- m) the following goods brought into the customs territory of the Community directly from drilling or production platforms or wind turbines operated by a person established in the customs territory of the Community:
  - i. goods which were incorporated in such platforms or wind turbines, for the purposes of their construction, repair, maintenance or conversion

---

<sup>6</sup> Instead of lodging an entry summary declaration the security data defined in Annex 30A CCIP can be provided in a customs declaration. In Finland, the security data can also be provided in a transit declaration upon arrival of the goods. This means that the time limits set for the mode of transport in question must be followed, see paragraph 7.1.1. Provision of the security data in an import declaration is not possible yet.

<sup>7</sup> The declaration must be lodged for Community goods, for example, when goods have been loaded onto means of transport that divert to a third country. The entry summary declaration is not required for goods crossing the fiscal frontier (e. g. from Germany to Aland).

- ii. goods which were used to fit to or to equip the said platforms or wind turbines
- iii. other provisions used or consumed on the said platforms or wind turbines
- iv. non-hazardous waste products from the said platforms or wind turbines
- n) goods in a consignment the value of which does not exceed EUR 22 provided that Customs accept to carry out risk analysis using the information contained in, or provided by, the system of the economic operator.
- o) goods brought from outside the tax border and goods dispatched from Helgoland, San Marino and the Vatican to the customs territory of the Community

Although an Entry Summary Declaration is not required before the arrival of the above-mentioned goods, the customs office of entry must carry out risk analysis also for these goods. The risk analysis for these goods is performed upon presentation of the goods based on the Summary Declaration data and other data available. This rule also applies to the goods the value of which does not exceed EUR 22 mentioned in paragraph n).

The Entry Summary Declaration shall be lodged at the office of first entry in the territory of the Community, but the customs authorities may allow the Summary Declaration to be lodged at another customs office, so-called office of lodgement. This is possible, provided that the customs office of entry allows to submit the declaration data to another customs office, the office of lodgement has accepted this and the necessary particulars will be immediately communicated to the office of entry. The Commission will publish on its website a list of countries implementing this capability. Finnish Customs do not forward Entry Summary Declarations to customs offices of other Member States and do not receive Entry Summary Declarations submitted via other Member States.

When a vessel or aircraft arriving from port or airport outside the Community is to call at more than one port or airport in the customs territory of the Community, an Entry Summary Declaration shall be lodged **at the first** Community customs office (port or airport) **for all the goods carried**. Consequently, a declaration must be lodged at the office of first entry also for goods that are not intended to be unloaded in any customs office of the Community. **At subsequent customs offices** (ports or airports) in the customs territory of the Community, **a Summary Declaration** for temporary storage shall only be required for goods to be discharged at that port or airport.

The Entry Summary Declaration shall be lodged by the person who brings the goods, or who assumes responsibility for the carriage of the goods into the customs territory of the Community, or by the representative of such a person. If the declaration is lodged by another person he must have a power of attorney from the person responsible for the carriage of the goods. If two or more traders lodge with Customs an Entry Summary Declaration on the same goods, Customs will only accept the declaration lodged by the person responsible for the carriage of the goods. Although all declarations lodged with Customs can be used for risk analysis, declarations lodged by other traders will be invalidated and the need for a surcharge for fault will also be evaluated.

In the case of combined transportation, where the active means of transport is transporting another active means of transport, the obligation to lodge the Entry Summary Declaration shall lie with the operator of that other means of transport<sup>8</sup>. In the case of maritime or air traffic where a vessel sharing or contracting arrangement is in place, the obligation to lodge the Entry Summary

---

<sup>8</sup> Example: A vessel is carrying its own cargo and in addition to this a trailer truck. A separate entry summary declaration must be made for the cargo carried on the truck and the transport operator in questions shall be responsible for lodging the declaration.

Declaration shall lie with the person who has undertaken a contract, and issued a bill of lading or air waybill, for the actual carriage of the goods.<sup>9</sup>

The person lodging an Entry Summary Declaration must have a valid EORI number. The carrier must also have a valid EORI number if the declaration is lodged by another party.

## **2.2 Diversion Request (diversion from the intended customs office of entry)**

If means of transport will not arrive in the Community via the customs offices on the original itinerary, but **via a customs office of another Member State<sup>10</sup>**, the carrier responsible for the means of transport or his representative must notify of the diversion the intended customs office of entry declared in the Entry Summary Declaration. The purpose of the Diversion Request is that the trader will not be required to complete a new Entry Summary Declaration and customs administrations may use the particulars already provided.

The original intended customs office of entry will forward the risk information to the new declared customs office of entry so that the necessary control measures can be taken. Other normal declarations for goods to be discharged have to be submitted to the new office of entry (in Finland, Summary Declaration for temporary storage and Arrival Notification).

The person lodging a Diversion Request must have a valid EORI number.

## **2.3 Notification of the arrival of the means of transport**

An 'Arrival Notification' for the active means of transport must be submitted to the Office of First Entry immediately upon arrival of a vessel or aircraft from a third country. The responsibility to file the notification lies always with the operator of the active means of transport (carrier), but the notification may also be lodged by his representative. The notification must include the details allowing Customs to identify all the Entry Summary Declarations submitted for the cargo carried. The 'Arrival Notification' for the means of transport is also used as an unloading request.

In Finland, either a separate 'Arrival Notification' for the means of transport (IE 3470) or a combined 'Arrival Notification and Presentation' message (IE 347) can be used. If a combined 'Arrival Notification and Presentation' message is submitted, the Arrival Notification and Presentation made by the carrier will also be used as the 'Arrival Notification' for the means of transport and other declarations submitted by parties making the ENS filing are only used for presentation of the goods.

If a separate Arrival Notification is used to notify of the arrival of the means of transport (IE 3470), an Arrival Notification and Presentation (IE 347) must always be submitted for the goods to be discharged.

---

<sup>9</sup> Example: Raili's airline also carries cargo of Antti's airline. Both airlines lodge an entry summary declaration for their own cargo. Customs notify Raili's airline that Antti's airline has lodged an entry summary declaration. This is done because the responsibility to lodge a declaration lies with the person who brings the goods into the territory of the Community. However, Customs will not pass on the cargo details of another airline, only a notification of the lodging of a declaration.

<sup>10</sup> What is significant is the diversion to another Member State totally different than the one indicated in the original plan. A declaration is not required when a Finnish customs office has been declared and the means of transport divert to another Finnish customs office, e. g. instead of Helsinki to Hanko.

When goods are carried by road or rail the notification of the arrival of the means of transport relates to presentation of goods and a separate 'Arrival Notification' for the means of transport cannot be made.

The person lodging declarations and the carrier must have a valid EORI number.

## 2.4 Summary Declaration for temporary storage of goods

A specific summary declaration is required for temporary storage of uncleared goods arriving directly from another Community country. The declaration is used, for example, to verify that all imported goods are assigned a customs-approved treatment or use within the prescribed time.

Once the goods have been presented to Customs and the controls required by the risk analysis have been carried out, the **Entry Summary Declaration** lodged with Finnish Customs for third country goods arriving directly from a third country **will change to a Summary Declaration for temporary storage**, after the goods have been presented to Customs and all the control measures based on the risk assessment have been carried out. Accordingly, a separate Summary Declaration for temporary storage is not required for third country goods arriving in the Community first time<sup>11</sup>. An electronic **Summary Declaration for temporary storage IE 344 must also be lodged with Finnish customs for goods arriving on a vessel or aircraft moving between Community ports or airports**, except for goods carried on an authorised regular shipping service when a simplified transit procedure has not been used. The declarations will be used e.g. to discharge air and sea simplified transit procedures and also to certify the Community status of the goods by using codes defined by customs.

The legal responsibility for ensuring an Entry Summary Declaration is submitted lies with the person presenting the goods to Customs. The declaration must be lodged, at the latest, at the time of presentation of the goods, **but Customs recommend that the declarations be lodged in advance of arrival of goods** (see recommended deadlines at 7.1.2). The person lodging a Summary Declaration must have a valid EORI number.

The Summary Declaration for temporary storage allows to ensure that goods will be assigned a customs approved treatment or use within the legal time limits. The Summary Declaration for temporary storage can also be used to facilitate customs clearance in cases when goods are not assigned appropriately to a customs approved treatment or use. If the goods may not be brought into the territory of the Community, they must be assigned to another customs approved treatment or use (re-exportation, destruction).

## 2.5 Presentation of goods of goods to Customs

Responsibility for presentation of goods lies with the person lodging the (Entry) Summary Declaration or his representative. For example the keeper of the temporary storage where goods are

---

<sup>11</sup> Example: A vessel arrives from St. Petersburg via Kotka in Helsinki and continues its voyage to Sweden etc., an entry summary declaration must be lodged at Kotka Customs at least two hours prior to arrival of the vessel and an arrival notification and presentation when the vessel has arrived in Kotka. After the means of transport has arrived, a combined arrival notification and manifest presentation, which in Finland is called arrival notification and presentation, should be lodged with Customs. Goods are presented by items: goods to be unloaded are presented by warehouses or places of unloading, and a separate declaration is presented for goods items that are not unloaded from the means of transport. A separate summary declaration is not required for temporary storage of goods. According to the rules a summary declaration for temporary storage must be lodged in Helsinki for the goods to be unloaded there.

received may act as this kind of representative. The person lodging the Arrival Notification and Presentation must have a valid EORI number.

If the Arrival Notification and Presentation is used as a combined 'Arrival Notification and Presentation', the *operator of the active means of transport* shall have the responsibility to ensure the submission of the Arrival Notification and Presentation for the goods within the time limits for the lodging of the 'Arrival Notification' for the means of transport.

If the Arrival Notification and Presentation is not used as an 'Arrival Notification' for the means of transport the goods must be presented to Customs on the day of arrival of the vessel in case the vessel has arrived before 2 p.m., or no later than 12 noon on the day following the arrival of the vessel in case the vessel arrives after 2 p.m.

When goods are transported in ways other than by road, presentation of goods shall be made using an electronic Arrival Notification and Presentation. This requirement also applies to goods carried on a vessel or aircraft arriving from another EU port or airport. When goods are carried by road they can be presented to customs at a border customs office by presenting the transport documents and entering the MRN of the Entry Summary Declaration.<sup>12</sup>

Goods may be subject to customs controls based on the data of the Entry Summary Declaration or Summary Declaration for temporary storage. Customs will communicate to the person who presented the goods which goods will be subject to the control measures and that other goods can be brought into the territory of the Community. The person who presented the goods is obliged to contribute to the proper conduct of the control measures.

Goods unloaded from the means of transport will have the status of goods in temporary storage from the time they are presented to Customs. Assigning goods to a customs-approved treatment or use will be possible only after the presentation of the goods.

## **2.5.1 Presentation of Community Goods**

### **2.5.1.1 Community goods**

**Community goods** brought into the customs territory will be released from customs supervision after they have been presented to Customs and the customs authority has established that entries made in the documents constitute the proof of the community status. If the Community status of goods is not proved at the moment of their presentation, the goods will be treated as non-Community goods until their Community status has been proved.

Goods must be presented electronically to AREX in cases, when a vessel arriving from outside the Community carries Community goods loaded earlier on board, or when a vessel arriving from another Community country has not been granted the 'Authorised Regular Shipping Service' status. Presentation of goods through the AREX system is not required for internal goods traffic between Finnish ports or airports<sup>13</sup>.

---

<sup>12</sup>If the security data has been provided in a transit declaration, the MRN of the transit declaration must be quoted.

<sup>13</sup>A declaration must be lodged for the goods to be unloaded from the vessel in cases when the vessel arrives from Hamburg via Helsinki in Kotka. If a vessel only operates on inland waterways of Finland, e. g. Kemi - Raahe – Turku – Helsinki and only carries Finnish goods, a declaration is not required.

### ***2.5.1.2 Air and sea simplified transit procedures***

Under the regular shipping service and in the air traffic between Community airports non-Community goods may be moved under the air and sea simplified transit procedures requiring authorisation by Customs. The transit procedure must be discharged by presenting the transit manifest and covered by it goods upon their arrival to Customs at the port or airport of destination.

However, a Summary Declaration for temporary storage and an Arrival Notification and Presentation must be submitted to the AREX system for the declared T1 goods within the time limits for lodging a Summary Declaration for temporary storage and an Arrival Notification and Presentation.

## **2.6 Unloading Permission**

When a means of transport arrives from a third country, an electronic Arrival Notification is required for unloading the cargo. When the trader so wishes, the 'Arrival Notification' for the means of transport and the Arrival Notification and Presentation for the cargo to be discharged can be combined. In this case, the combined arrival and presentation notification must be lodged prior to unloading the cargo.

A response message from Customs serves as an unloading permission.

When a means of transport arrives from a Community country, the goods can be unloaded prior to lodging the Summary Declaration for temporary storage and Arrival Notification and Presentation.

## 3. TEMPORARY STORAGE

### 3.1 General

Goods brought into the customs territory of the Community must be moved into temporary storage or other place approved by the customs authorities without delay. The responsibility for placing goods into temporary storage shall lie with the person who brought the goods into the customs territory of the Community (usually carrier). Goods are under customs supervision from the time of their entry, until the customs status has been determined.

The carrier shall be responsible for the goods, until they have been presented to Customs. After presentation, the goods have the status of goods in temporary storage. From the technical point of view, the temporary storage operator may enter the goods into storage records only after their presentation.

### 3.2 Temporary storage records

If the goods are to be unloaded into temporary storage facilities (also those for which the customs declaration has been submitted in advance), their details must be entered into the temporary storage records. The person who presents the goods must communicate to the temporary storage operator the details of the goods (the MRN of the Entry Summary Declaration/Summary Declaration for temporary storage and related to it goods item data). Goods for which a pre-arrival declaration has been lodged can be released immediately after the customer has presented the decision on release of the goods, even if the unloading report for the goods has not yet been submitted. The temporary storage operator takes the goods over and keeps stock records of the goods under his control. The temporary storage records should enable the follow-up of the movements of goods.

- Entry Summary Declaration and Arrival Notification and Presentation
- Summary Declaration for temporary storage of goods and Arrival Notification and Presentation

In an Entry Summary Declaration or a Summary Declaration for temporary storage, goods must be declared at goods item level. Customs recommend that the MRN and the related item number issued by the AREX system are used as the temporary storage entry number. However, if it is not possible to use the MRN and the related item number as the temporary storage entry number, the MRN and the item number on the (entry) Summary Declaration must be entered into the temporary storage records for each item. The MRN and item number issued by the AREX system provide the essential link in following the audit trail of the goods.<sup>14</sup>

The records should contain following the following data on the goods

- entry number
- at item level, the MRN of the Entry Summary Declaration, Summary Declaration for temporary storage or transit declaration and the MRN identifying the goods item and date

---

<sup>14</sup> According to the legislation amendment pending at the Commission, customs procedures with economic impact will be called special customs procedures. One of these procedures is storage, which shall comprise temporary storage, customs warehousing and free zones. After the entry into force of this amendment the same requirements for storage records will apply to all storage procedures.

- date and reference to other documents based on which consignment details are entered into the temporary storage records
- details required to identify the goods (marks and numbers, quantity and kind of packages)
- goods description, explicit and specific enough to allow Customs to identify the goods, or 4-digit CN code.
- the container identification number, if appropriate
- location of the goods
- customs status of the goods
- date and reference to the document by means of which the goods are assigned a customs-approved treatment or use or under which the goods entered to the transit procedure leave after temporary storage.

### **3.3. Unloading of goods**

Temporary storage operator may lodge warehouse declarations with Customs either over the Internet or in message format. A warehousekeeper may, before the goods are unloaded after their presentation, submit to Customs an Arrival Notification (for temporary storage) containing a reference to the MRN of the goods and the item number. Customs respond by sending an 'Entry Details Data' message which includes the details of the goods received from the carrier. After the goods have been unloaded and entered into the stock records, the temporary storage operator submits to Customs an electronic unloading report on the goods.<sup>15</sup> The unloading report must be submitted immediately after unloading, but not later than three days after it has been completed.

If the unloading report is technically satisfactory, Customs will automatically send an acceptance message to the warehousekeeper. The unloading report should contain all the discrepancies concerning the goods item. An unloading report with discrepancies will be suspended out for manual processing. If the unloading report shows non-manifested goods, the person responsible for the carriage of the goods should immediately lodge a new Entry Summary Declaration or Summary Declaration for temporary storage and an Arrival Notification and Presentation for these goods. If the unloading report shows missing goods, Customs will contact the person responsible for lodging the declaration to resolve the discrepancy. Customer instructions 5 and 11 for AREX declarations have been issued for submitting unloading reports. The instructions are available on the Finnish Customs website at:

[www.tulli.fi/fi/yrityksille/sahkoinenasiointi/edi/AREX/Asiakasohjeet/index.jsp](http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/edi/AREX/Asiakasohjeet/index.jsp).

### **3.4 Providing proof of the community status of goods**

Where Community goods are carried on board a ship operating as an "other" service, traders will be required to supply separate proof of Community status. The Community status of goods can be proved, where required, by presenting a T2L document or another appropriate document. The document used to prove Community status must contain a reference to the MRN of the Entry Summary Declaration / Summary Declaration for temporary storage identifying the goods item. Goods in temporary storage may be removed against a T2L document or another appropriate document, which must be attached to the warehouse records. The National Board of Customs has issued order on this subject, Record number 172/010/10, 4.11.2010.

---

<sup>15</sup> The procedure is similar with that for submitting unloading reports by an authorised consignee of transit goods.

The Community status of goods can also be proved by submitting an Entry Summary Declaration or a Summary Declaration for temporary storage to the AREX system. The goods will be released from customs supervision immediately after their presentation to Customs and the consignment details need not be entered into the temporary storage records in this case. The National Board of Customs has issued Order 89/010/10, 24.5.2010 on how to provide electronically proof of the Community status of goods to the AREX system and on the release from Customs supervision.

### **3.5 Assigning goods to a customs-approved treatment or use**

Third country goods in temporary storage must be declared for new customs-approved treatment or use within the prescribed time limit. In the case of goods carried by sea, the goods must be assigned to a new customs approved treatment or use within 45 days from the date on which the Summary Declaration for temporary storage is lodged. In the case of goods carried by road, air or rail, the goods must be assigned to a new customs approved treatment or use within 20 days from the date on which the Summary Declaration for temporary storage is lodged.

In order to allow follow-up of the time limits, the temporary storage operator must provide the supervising office with a list of goods that have not been assigned to a customs approved treatment or use within the prescribed time limit.

Customs will perform follow-up of the above-mentioned deadlines until temporary storage becomes a customs procedure.<sup>16</sup>

### **3.6 Examination of goods**

Customs shall inform of the examination of the goods the person lodging the Arrival Notification and Presentation. In cases when the above-mentioned declaration is lodged by the carrier, the carrier shall be responsible to notify the person who holds the goods of the examination. This will help to speed up the customs clearance and avoid unnecessary removals of goods.

### **3.7 Discharge of temporary storage in transshipment cases**

If a re-export declaration or transit declaration containing the security data has not been provided for goods to be exported from the territory of the Community, an Exit Summary Declaration must be lodged for such goods. According to the Community legislation, an Exit Summary Declaration containing the security data is required for goods which have been in temporary storage for more than 14 days and leave directly for a third country, in case the security data has not been provided in a transit declaration. But in the case of temporary storage not exceeding 14 days, this declaration is not required by the Community legislation.

Although an Exit Summary Declaration is not mandatory for re-export of goods leaving directly for a third country after temporary storage not exceeding 14 days, Customs must be notified of the re-export of goods prior to release from temporary storage. The procedure corresponds to the current loading permission procedure. The loading permission can be submitted electronically to the AREX system or it can be received on paper from the supervising Customs office. In such a case, the term 'Exit Summary Declaration for the electronic discharge of temporary storage' should be used for the electronic declaration. A corresponding notification must be provided for uncleared goods to be re-exported to a Community country from temporary storage. A separate order of the National Board of Customs will be provided on this issue at a later date this year. Decision of the National Board of Customs on the application of the Security Amendment legislation as of 1 January 2011 was given 30.12.2010 (THT 204/010/10). For more details on Exit Summary Declarations, see chapter "Export and exit from the customs territory: principles" of this Guide.

---

<sup>16</sup> An amendment is pending at the Commission to provide that temporary storage be a customs procedure after the new Implementing Provisions come into effect. According to the amendment, the time limits for temporary storage will be removed.

### **3.8 Placing of goods under the import procedure**

The instructions for completion of customs declarations provide information of the previous document to be referred to when providing the 'Summary Declaration for temporary storage /Previous document' details and 'Produced documents/certificates' details at item level.

The new declaration procedure will involve some changes in the customs declaration completion instructions. If goods have arrived directly from a third country, the MRN and linked to it goods item number of the Entry Summary Declaration or Summary Declaration for temporary storage must be entered in the above-mentioned box. When goods have arrived at the customs office of entry under the transit procedure and the security data has been provided in the transit declaration, the above-mentioned field should contain a reference to the MRN of the transit declaration. The reference cannot, in either case, be made to refer e.g. to an earlier entry number into the temporary storage records.

The MRN and linked to it goods item number can be communicated to the holder of the goods or his representative immediately after becoming known, for example in connection with advising. Customs' objective is to ensure upon the implementation of the AREX system that declarations for placing goods under a customs procedure can be submitted to Customs already in advance of arrival of goods. However, the declarations for placing goods under a customs procedure may be accepted only after the goods have been presented to the customs authorities, all required control measures have been completed and there are no obstacles preventing the goods from being brought into the customs territory of the Community. The ITU system automatically checks from the summary declaration system that there are no obstacles. Accordingly, the new procedure does not mean pre-clearance release of goods.

## 4. EXPORT AND EXIT FROM THE CUSTOMS TERRITORY: PRINCIPLES

### 4.1 Starting an export movement, placing of goods under the export procedure

An exporter or his representative (declarant) must submit an export declaration message to the Customs export system (ELEX) prior to the start of an export movement. Customs will send as a response an acceptance message and a release message (the process is described in more detail in the ELEX messaging guide <sup>17</sup>).

The declarant will receive as an attachment to the release message the following documents in PDF format:

1. Decision on release containing both the transaction identifier (present customs clearance number) and the movement reference number MRN, and
2. Export Accompanying Document EAD containing the same reference numbers.

The EAD or at least the MRN travels with the goods, the decision on release remains with the declarant.<sup>18</sup>

The basic principle is that the export declaration must be lodged with Customs prior to the start of an export movement. For example, if the goods will be loaded onto a truck after one hour (e. g. in Rovaniemi) or they have already been loaded. A procedure where the export movement is started as a domestic carriage to temporary storage premises in the course of the journey (e. g. in Lahti) or to an area supervised by the place of exit (e. g. Helsinki-Vantaa Airport or Vuosaari Port) can also be used. In these cases the export movement is deemed to have been started from the above-mentioned places, and the obligation to lodge an export declaration becomes effective only at this stage.<sup>19</sup>

The basic export procedure has recently changed as a result of the introduction of the electronic export declaration; all export declarations lodged electronically will be processed in one and the same customs office (Electronic Service Centre, which has offices in Helsinki and Turku).

***Accordingly, the customs office of export processing declaration messages will always be the same customs office for exports from Finland.***

Both the customers and Customs have traditionally meant by "Place of export" the location of the goods at the time of the lodgement of the export declaration. In order to avoid confusion, it is recommended not to use this term but "place of presentation of goods for export" instead.

---

<sup>17</sup> The guide for export message exchange is available on the Customs website:  
<http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/edi/ELEX/index.jsp>

<sup>18</sup> An EAD must always travel with the goods and be presented to Customs at the place of exit for exports to be finalised at the land border of Finland. As far as ECS exports leaving Finland are concerned, i. e. the customs office of exit is located in another EU country, it must be ensured that the EAD is delivered to the place of exit, if the customs authority in that EU country requires its presentation (usually this is the case).

<sup>19</sup> At what point in the logistics chain does the export movement start? In other words, where an export item is supposed to be formed? This is a matter of interpretation and the instructions published at the EU level are not definite. As regards containerised export goods leaving the EU territory, the common principle is that the most appropriate moment to lodge a declaration is when goods are being loaded into a container, but a declaration may as well be lodged before the feeder transport is started (and often this is the case). If goods are loaded into a container in another Member State, this procedure becomes the norm; accordingly, a declaration should be lodged where the logistics chain begins. In exceptional cases, a declaration may also be submitted after the goods have been loaded into a container (e. g. inland containerisation, but the declaration is submitted when the goods are at a Finnish port).

#### **4.1.1 Export declarations for Community goods and re-export declarations for third country goods**

It should be noted that in this description "export declaration" means all situations where a customs declaration must be lodged for goods to be brought out of the customs territory of the Community. In addition to the normal export declarations for Community goods the term "export declaration" also refers to, re-export declarations to be lodged for third country goods after a customs procedure with economic impact. Since customs warehousing is one of the customs procedures with economic impact, a customs declaration is required for goods to be brought out of the EU under the customs warehousing procedure. If no transit declaration has been made, a re-export declaration must be lodged.

#### **4.1.2 Time limits for lodging declarations**

Export declarations must be lodged within the prescribed time limit before the goods leave the customs territory of the Community. The time limits vary according to the mode of transport. The time limits will be dealt with in more detail later, see paragraph 7.2.

#### **4.1.3 What exports the security data requirements and time limits do not apply to?**

Security data is not required for and the time limits specified in paragraph 7.2 shall not apply to the following goods:

- a) electrical energy
- b) goods leaving by pipeline
- c) letters, postcards and printed matter
- d) letters, postcards and printed matter, including on electronic medium (a postal consignment means in this context an individual item of a maximum weight of 50 kg)
- e) goods covered by customs declarations made by any other act, except pallets, containers, and means of road, rail, air, sea and inland waterway transport carried under a transport contract
- f) goods contained in travellers' personal luggage
- g) goods for which an oral customs declaration is permitted, except pallets, containers, and means of road, rail, air, sea and inland waterway transport carried under a transport contract
- h) goods covered by ATA and CPD Carnets
- i) goods moved under cover of the form provided for in the Convention between the Parties to the North Atlantic Treaty
- j) goods carried on a vessel or aircraft moving between ports or airports in the customs territory of the Community without calling at any port or airport outside the customs territory of the Community<sup>20</sup>
- k) weapons and military equipment brought out of the customs territory of the Community by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

---

<sup>20</sup>: PLEASE NOTE: If, in these cases, an export declaration must be lodged in the country of dispatch (e. g. when exporting goods from Finland via Holland to the United States), the export declaration lodged with Finnish Customs must always contain the security data. However, there are no requirements regarding the time limit and the declaration must be lodged by the time of presentation of the goods to Customs. The time limits for lodging declarations can be defined at national level in cases when goods are placed under the export procedure at a port or airport.

In the case of Intra-EU trade (e.g. export of goods from Finland to Holland), no security notifications are required.

- l) the following goods brought out of the customs territory of the Community directly to drilling or production platforms operated by a person established outside the Community:
  - a. goods to be used for construction, repair, maintenance or conversion of such platforms;
  - b. goods to be used to fit or equip the said platforms;
  - c. provisions to be used or consumed on the said platforms
- m) goods in a consignment the intrinsic value of which does not exceed EUR 22 provided that the customs authorities accept to carry out risk analysis using the information contained in, or provided by, the system used by the economic operator.

The obligation to declare still applies to the cases listed above, but in a facilitated manner separately prescribed for each case. However, carriages between the EU countries referred to in paragraph j) are not entitled to any facilitations relating to export declaration. The only content of this paragraph is that time limits specified in the Customs Code do not apply to these carriages and each Member State shall be responsible for the determination of the moment when the declaration shall be lodged.

## **4.2 Exit of export goods from the customs territory of the Community**

### **4.2.1 Road traffic**

When goods carried by road arrive at the place of exit (border) or at the place where goods are placed under the transit procedure, the operator (e.g. the driver) must present the export accompanying documents to Customs on behalf of the exporter. The MRN indicated in the accompanying document allows Customs to access the particulars of the export item in question<sup>21</sup>. Customs may, when necessary, carry out physical examination of the goods. If Customs have no remarks on the accompanying document or the particulars to be retrieved from the computer system based on the MRN, goods may be moved through the border or placed under the transit procedure for exit.

### **4.2.2 Air, sea or rail traffic**

#### ***4.2.2.1 Arrival at a Finnish place of exit and loading permission<sup>22</sup>***

After the goods have arrived at a Finnish place of exit (port, airport or export terminal for loading onto railway wagons), a message that the goods have arrived at the place of exit at address x must be submitted into the customs export system (ELEX). The 'Arrival at exit' notification must always contain a reference to the MRN assigned to the export declaration by Customs, based on which Customs can access the export item details on the system.<sup>23</sup>

---

<sup>21</sup> The interface between the export (ELEX) and transit systems was implemented in September 2009. Transit declarations contain a reference to the previous export declaration and the export procedure is terminated automatically by the transit system. So the export accompanying document (EAD) need not be presented separately when a transit movement begins. Exceptions are the cases in which the export declaration cannot be accessed on the ELEX system of Finnish Customs (paper-based fallback procedure). In such cases the EADs must be presented to Customs in order to terminate the export procedure.

<sup>22</sup> The lodging procedure for the 'Arrival at Exit' notification has been dealt with, for example, in instruction of the National Board of Customs 23/010/2010, Customer notice of 2.2.2010 'Presenting export goods at the place of exit and new exit notifications' and in customer information bulletins aimed directly at target groups (12.2 for maritime traffic operators and 4.3.2010 for exporters).

<sup>23</sup> It is commonly suggested that this notification should be lodged when goods placed under the export procedure elsewhere in Finland arrive at a port or airport located in Finland, regardless of whether the office of exit in accordance

The 'Arrival at Exit' notification enables control measures at the place of exit.

If this notification is accepted either automatically or by a customs official (without any examination or after examination), the goods may be loaded onto a vehicle leaving the Community either immediately or after storage. Customs give permission to load the goods. This means that the same declaration contains two customs procedural functions: presentation of goods at the place of exit and request for loading permission.

The 'Arrival at Exit' notification is a declaration procedure for which prior authorisation is required. Information on the content of the authorisation and how to apply for it is provided in the National Board of Customs circular 23/010/2010.

#### ***4.2.2.2 Traders may be exempted from the requirement to submit the 'Arrival at Exit' notification only under certain conditions***

A separate 'Arrival at Exit' notification is not required if Customs have permitted to lodge an export declaration by the time when the goods already are at the place of exit - an export consignment is formed, for example, at a port or airport - or the lodging of an export declaration at the moment when the goods arrive at the port or airport is permitted for another reason<sup>24</sup>.

The exact location of the goods at the place of exit must be shown on the export declaration and an additional code should be entered to indicate that the declaration also replaces the 'Arrival at Exit' notification. In this case the export declaration also serves as an 'Arrival at Exit' notification and goods may be released for the export procedure as described above, or as a warehousing and loading permission or directly as a loading permission.

A specific authorisation is required for lodging this declaration. Information on the content of the authorisation and how to apply for it is provided in the National Board of Customs circular 23/010/2010.

#### ***4.2.2.3 Different alternatives to lodge declarations***

A declaration can be lodged by a trader who is responsible or by whose order another person is responsible for the loading of a vehicle or by a trader who is not involved in actual loading process (e.g. the exporter himself or the forwarder). The carrier may also lodge the declaration.

If the person lodging the declaration is other than the loader, the person lodging the declaration must immediately notify the loader of the loading permission. This obligation is the same regardless of whether the loading permission was granted for an export declaration containing the additional code or for an 'Arrival at Exit' notification. The loader may then, based on this information, complete the loading.

It should be noted that the submission of the 'Arrival at Exit' notification is allowed in all cases. In other words, although goods are not moved after they have been declared for export and before their arrival at the place of exit, it is possible, if the customer so wishes, to apply the same procedure as

---

with the customs legislation is located in Finland or in the EU country supervising the physical exit of the goods. The reason for this is that the place of exit in accordance with the customs legislation is often not known when goods arrive.

<sup>24</sup> At the time when the declaration is lodged goods must be in the port area, in the possession of an airport operator or in a rail freight terminal. Goods are deemed to be in the possession of an airport operator or their subcontractor, when the goods have been taken over under a transport contract.

in cases when the export declaration is lodged by the time when goods leave inland customs office and the 'Arrival at Exit' notification is lodged when goods arrive at the port. Consequently, the loader can follow the same basic procedure when a) an export declaration is lodged prior to the arrival of goods at the place of exit b) an export declaration without the additional code (i.e. not a request for the loading permission) is lodged only after the arrival of goods at the place of exit and also when c) an export declaration with the additional code is lodged (the declaration contains a request for the loading permission)

This might be required, for example, when a port, rail or airport operator responsible for loading, who wishes to ensure that the goods have a loading permission, decides to act as a declarant. The existence of the loading permission can be verified by submitting an 'Arrival at Exit' notification to Customs and receiving in response the permission to load. **On the other hand**, a port or airport operator may, when he trusts certain (or all) customers, load the goods on board a vessel under the "other operator's" loading permission.

For clarity, the trader responsible for loading may prefer to lodge the 'Arrival at Exit' notification even in cases, when this notification has already been submitted by another trader. The customs authorities accept this procedure and cannot express their opinion as to whether this kind of dual filing is reasonable.

***Customs emphasise that the trader responsible for the loading and the transport operator as well as such other operator must mutually agree upon the most appropriate procedure and the conditions for their transactions.***

#### ***4.2.2.4 Exit Manifest Presentation***

***- - Export goods leave directly for a third country***

***- - Feeder transport: The goods are destined to another customs office in the Community where the goods will be reloaded and finally exit***

***- - Non-community goods leave directly for a third country<sup>25</sup>***

Processing of the Exit Manifest Presentation can be different depending on whether the goods leave directly for a third country or via another customs office in the EU.

***- - Non-community goods leave directly for a third country<sup>26</sup>***

Before non-community goods can be loaded onto a means of transport leaving the territory of the Community prior permission for loading must be obtained from Customs. The loading permission can be applied for from Customs by using a sea transportation commercial or administrative document or, for air, by an entry in the records with reference to the previous Entry or Exit Summary Declaration's (or transit declaration's) reference number (MRN). A trader may also,

---

<sup>25</sup> In this document, direct transports to a third country shall also mean transports calling at another Community port, airport or train station when goods are not unloaded from the means of transport (compare with feeder transportation when goods are carried to the above-mentioned places for unloading and reloading). These situations have also been described in Appendix 1, chapter 4, and in Appendix 2 of the Decision of the National Board of Customs 204/010/2010.

<sup>26</sup> In this document, direct transports to a third country shall also mean transports calling at another Community port, airport or train station when goods are not unloaded from the means of transport (compare with feeder transportation when goods are carried to the above-mentioned places for unloading and reloading). These situations have also been described in Appendix 1, chapter 4, and in Appendix 2 of the Decision of the National Board of Customs 204/010/2010.

before the goods are loaded onto a vessel or an aircraft or onto a railway wagon submit an Exit Manifest Presentation into the AREX system. The Exit Manifest Presentation must be lodged, at the latest, on the third working day following the departure of the vessel.

If the vessel's next port of destination is **outside the EU and such EU export goods are carried on board the vessel for which the export procedure has already been terminated in an earlier EU country**, the declaration must be submitted before the means of transport is loaded onto the means of transport, unless the permission to load has been obtained by using the above-mentioned document.

This declaration procedure firstly allows to ensure that goods exported from the customs territory of the Community have been customs cleared and so-called security notifications made accordingly. If the Exit Manifest Presentation is accepted either automatically or by a customs official, the goods are permitted by Customs to leave. If no security notification has been provided for goods (or some goods have been subjected to control measures, which have not been carried out), the goods may be loaded only after the neglected notification has been provided and the control measures carried out.

The second function of the exit manifest presentation in the customs clearance process is to notify Customs of the exit of the goods. However, the export declarations under the declared MRNs still remain waiting for confirmation of the exit of the goods (Exit Notification).

***- - Feeder transport: The goods are destined to another customs office in the Community where the goods will be reloaded and finally exit***

An Exit Manifest Presentation must be submitted into the AREX system for export goods leaving Finland for reloading in another Member State and to leave the Community via that Member State, and for third country goods prior to or at the moment of the loading of a vessel or an aircraft or a railway wagon, or, at the latest, on the third working day following the date of the take-off of the vessel. The MRN of each of the goods to be brought out of the customs territory of the Community must be communicated via this notification. This declaration procedure allows ensuring already in Finland that goods exported and re-exported from the customs territory of the Community have been customs cleared and so-called security notifications made accordingly. If it will be found out that no security notification has been provided for some goods or they have been subjected to control measures, which have not been carried out, the failure must be immediately resolved with the trader on a case-by-case basis.

If the Exit Manifest Presentation is accepted either automatically or by a customs official, the export declarations under the declared MRNs still remain waiting for confirmation of the exit of the goods (Exit Notification), based on which the confirmation of the physical exit of the goods will automatically be provided to the customs computer system and via it to the exporter.

***- - Export goods leave directly for a third country***

Follow the instructions in the previous paragraph

***- - Splitting of export items<sup>27</sup>***

---

<sup>27</sup> Splitting of goods items carried by road is not dealt with in this instruction.

It might happen that a goods item released for export does not exit in full on the same means of transport, but the export item is divided into parts. In these cases the Exit Manifest Presentation is used to advise that only a part of the export item is loaded. The AREX system remains waiting for the next items. When the last item will be declared, the information “final” will be provided in the declaration and information on the loading of the complete item will be recorded into the AREX system.

#### **4.2.2.5 Exit Notification**

When a vessel, aircraft or train has left the territory of Finland the person who lodged the Exit Manifest Presentation must still submit an Exit Notification to Customs' AREX system.

Based on the Exit Notification, information about the physical exit of the goods will automatically be entered into the customs export system and sent via it to the exporter.

In order to be sure that the *data contained in an Exit Manifest Presentation is final and correct*, possible corrections to it must be made before submitting the Exit Notification (the time limits are provided in the next paragraph).

The Exit Notification must contain a reference to the Exit Manifest Presentation. In this case the exit data will be transferred to the ELEX system, which forwards the exit data in electronic form to the person who lodged the export declaration (exporters, forwarding agencies).

#### **4.2.2.6 Time limits for lodging Exit Manifest Presentations and Exit Notifications**

The Exit Manifest Presentation must be lodged, at the latest, on the third working day following the departure of the means of transport and the Exit Notification immediately after it. If the Exit Manifest Presentation is submitted before the means of transport leave, the Exit Notification can, however, only be submitted after the departure of the means of transport.

#### **4.2.2.7 Who is responsible for the lodgement of notifications relating to the exit of customs-cleared goods?**

It is the responsibility of the driver responsible for the carriage of the goods to lodge the Exit Manifest Presentation and Exit Notification. However, in practice, these declarations can be lodged by another trader on behalf of a transport operator.

The ultimate responsibility to submit the 'Arrival at exit' notification lies with the exporter. In practice, the exporter might transfer this responsibility to a transport operator or directly to a port operator by concluding an agreement with these operators.<sup>28</sup>

Responsibility of traders to lodge exit declarations has been dealt with in the instructions of the National Board of Customs 184/010/2009 (amended 22/010/2010) and 23/010/2010.

### **4.3 Exit Summary Declaration**

#### **4.3.1 What is an Exit Summary Declaration?**

---

<sup>28</sup> Currently, another trader (e.g. a driver) may also present the export documents on behalf of the exporter to Customs at the place of exit.

If an export declaration is not required for goods leaving the territory of the Community, an Exit Summary Declaration must be completed for such goods. These cases are the following:

- certain transit goods that have been in long-term storage (for more than 14 days) without lodging a transit declaration containing the security data, and
- transport of community goods (intra-Community Trade) to another EU Member State without calling at a third country and without placing the goods under the transit procedure (for example rail transportation from Finland to Estonia via Russia).
- certain export transits (see paragraph 4.3.6.3 below).
- empty means of transport, e.g. containers carried under a transport contract directly out of the customs territory of the Community

This is a completely new declaration obligation.<sup>29</sup> The most essential aspect of the security amendment of 2009 is the requirement to provide Customs with so-called security notifications containing the safety and security data on goods leaving the territory of the Community, as exhaustive as possible, within specific time limits, prior to exit and in electronic form - in order to enable, in due time, processing of the declaration data by the electronic risk analysis system. All these changes will concern exports and re-exports for which a customs declaration is required as described above in paragraphs 4.1-4.2. Since no customs declaration is required for part of transit movements and intra-EU trade transports via a third country, this new obligation became law.

#### **4.3.2 Who is responsible for lodging an Exit Summary Declaration?**

The carrier carrying the goods out of the Community shall be responsible for lodging an Exit Summary Declaration. The declaration may also be lodged by any person who is able to present the goods in question. The carrier or any other person lodging the declaration may appoint a representative.

#### **4.3.3 When and at what customs office an Exit Summary Declaration must be lodged?**

The Exit Summary Declaration should be lodged with Customs at the place of exit. In practice, “place of exit” means the last customs office in territory of the EU, although the formulation of the law refers to an office of exit provided for in the customs legislation, which, in certain cases, is located before the goods finally leave the Community.<sup>30</sup> This means that the declaration must normally be lodged when the goods stop at the last place of exit.

As declarations must be lodged electronically, compliance with the declaration requirement in Finland is not linked with the Customs office of the place of exit (concentrated electronic processing).<sup>31</sup> Therefore the wording of the law might be misleading, but what is important is that it determines compliance with the obligation to declare and the time limits in relation to the physical exit of goods out of the customs territory of the Community.

---

<sup>29</sup> Transits and intra-EU trade transports diverting out of the customs territory are also currently leaving under customs supervision, but there are no provisions concerning specific obligations to declare.

<sup>30</sup> The legislation has not been updated to reflect this and the EU documents on interpretation of the requirements have still not been adopted. This is just an interpretation based on logical conclusions. Amendment 23.3.2010: The regulation confirming this has recently been accepted.

<sup>31</sup> The function of the customs office is to conduct, when necessary, physical examinations of goods and other control measures depending on what measures are required by the concentrated processing point.

Consequently, the Exit Summary Declaration shall be lodged at the last customs office before the goods finally leave the EU (Article 182c of the Customs Code). According to the law, the customs authorities may allow the declaration to be lodged with another customs office. In Finland, this will not be possible at least in the next years. So Finnish Customs will not receive messages containing Exit Summary Declaration data from other EU countries. This means that an Exit Summary Declaration cannot be lodged in Finland if the last (physical) place of exit is located in another EU Member State; Finland will also not forward Exit Summary Declaration data to other EU countries.<sup>32</sup>

The time limits for lodging an Exit Summary Declaration are the same as for lodging an export declaration (see paragraph 5.2.1 below).

#### **4.3.4 When an Exit Summary Declaration is not required?**

An Exit Summary Declaration must be lodged in cases when an export declaration or another customs declaration is not required for the goods. When an oral customs declaration is permitted for export goods, the obligation to declare is deemed to be fulfilled by means of the oral declaration and the Exit Summary Declaration is not required.

No Exit Summary Declaration is required in the following cases:

An Exit Summary Declaration is not required in the following cases:

1. Goods leaving for unloading in another EU port or airport.
2. Goods in transit are not unloaded
3. Goods are loaded directly onto another vessel
4. Goods have been in temporary storage for not more than 14 days, and other grounds for exemption are also met
5. Security data has been provided for the goods on a transit declaration and the transit movement ends when the goods are loaded directly onto a vessel or an aircraft
6. An export or a re-export declaration has already been lodged for the goods to be reloaded.

Cases when an Exit Summary Declaration is not required are specified in Article 592a of the Implementing Provisions.

#### **4.3.5 Exit Summary Declarations for transit movements<sup>33</sup>**

For transit movements when goods are not placed under any customs procedure in the territory of the Community and have been in temporary storage for more than 14 days, the person responsible for declaring goods must lodge an Exit Summary Declaration containing the security data specified

---

<sup>32</sup> As far as we know at this moment, this is also a common policy in other EU countries. Some Member States might, however, allow already in 2010 the lodgement of exit summary declarations also with Customs offices other than those in the country of exit (e.g. where the company's registered office is located). These offices will forward data to the country of exit providing that goods leave a country which has implemented this capability. Accordingly, some countries might be ready to receive data. The Member States may choose one of these options or both of them. Taking into account tight schedules and unresolved design issues it seems probable that the clear position of Finland will be prevailing in the entire EU at least until 2013.

<sup>33</sup> In this document, direct transports to a third country shall also mean transports calling at another Community port, airport or train station when goods are not unloaded from the means of transport (compare with feeder transportation when goods are carried to the above-mentioned places for unloading and reloading).

by law. For example, situations when goods placed in temporary storage at a port will be sent by sea from the port. Time limits for lodging declarations are provided in the table 3 (see paragraph 7.2.1).

If the temporary storage does not exceed 14 days, an Exit Summary Declaration is not required. In these cases the security control requirements are considered as fulfilled if the Entry Summary Declaration lodged in advance of arrival of the goods will be referred to (in the Exit Manifest Presentation) when the goods leave by entering the MRN of the declaration in question and the corresponding goods item number.

If the person responsible for declaration does not wish to group the cases into two groups based on the 14 days time limit, he may always lodge an Exit Summary Declaration.

#### **4.3.6 Exit Summary Declaration for goods which are first transported in the internal traffic of the EU (feeder transport)<sup>34</sup>**

The situations where goods call in the territory of the EU only at one customs office are expressly regulated by the law amendment. However, regulations concerning those quite common situations where means of transport call at several ports or airports for reloading are not sufficient. The following two paragraphs contain more information on this issue.

##### ***4.3.6.1 Transit movements from Finland via another EU country to a third country***

*If goods, after leaving Finland, are diverted to another EU country for reloading prior to finally leaving the EU, the lodging of an Exit Summary Declaration with Finnish Customs is not required. Consequently, the main rules described in paragraphs 4.3.2-4.3.5 must always be complied with. This means that in the case of transshipments to another EU country, the provisions described in paragraph 4.3.5 must be complied with, irrespective of the time limits, when storage not exceeding 14 days is concerned.*

##### ***4.3.6.2 Transit movements from another EU country via Finland to a third country***

In cases when goods already have been diverted to one or more EU countries, the situation will be evaluated at the time of reloading in Finland as described above in paragraph 4.3.5 in respect of goods arriving directly from a third country. In other words, an Exit Summary Declaration is required in the case of storage exceeding 14 days, and not required in the case of storage less than 14 days. If the goods to be reloaded are placed under the transit procedure, the security data can be provided in the transit declaration. If the person responsible for declaration does not wish to group the cases into two groups based on the 14 days time limit, he may always lodge an Exit Summary Declaration.

If the goods have been loaded onto a vessel operating as an “other” service (so-called non-regular traffic), the export procedure has been discharged for the export goods in the earlier EU country. When an Exit Summary Declaration is not lodged, the MRN/other reference of the export movement discharged in another EU country must be provided in the ‘Other export reference’ field of the Exit Manifest Presentation. In addition, the MRN + the goods item number of the Summary Declaration for temporary storage (IE344) must be provided in the ‘Reference number MRN’ and

---

<sup>34</sup> In this document, direct transports to a third country shall also mean transports calling at another Community port, airport or train station when goods are not unloaded from the means of transport (compare with feeder transportation when goods are carried to the above-mentioned places for unloading and reloading).

'Goods item sequence number' fields of the Exit Manifest Presentation, after which the transaction will pass to the 'Customs-cleared' state within the AREX system.

*PLEASE NOTE: This issue is still outstanding in the EU Commission and it is possible that the final requirements will be stricter. It may be that an Exit Summary Declaration will always be required for cases described in this chapter regardless of the 14 days time limit.*

#### **4.3.6.3 So-called export transit movements**

##### ***ECS exports placed under the export procedure in another EU Member State and to be finalised in Finland***

If the procedure will be terminated only after the goods have arrived in Finland, an ECS message has been received in Finland, and the same export rules will apply to these goods as to export goods leaving Finland (see paragraph 4.2.2 above). In these cases an Exit Summary Declaration is never required.

##### ***Exports already finalised in another EU Member State***

A more detailed description is needed for export consignments that have left another EU country and for which the export procedure has been terminated in the country of dispatch (or in another country in the course of the journey) *under a single transport contract*<sup>35</sup>. Two different procedures can be used to handle these exports. The alternatives are as follows:

- 1) The transport operator responsible for the carriage of the exiting goods (or another operator on his behalf) submits Exit Summary Declarations or the principal lodges transit declarations containing the security data for all the goods for which the export procedure has already been terminated in another EU country. In this case the export movements will be handled at the last customs office by using the same procedure as for third country goods that have been in temporary storage for more than 14 days. Customers may always choose this option.
- 2) The procedure described in paragraph 4.4.5 will be used, regardless of the time limit, in the case of storage not exceeding 14 days; the Entry Summary Declaration lodged at the time of arrival of the goods will be referred to by entering the reference number of the declaration and the goods item number for the goods in question (an item specified as export goods, X code). If the export procedure was discharged in another EU country, the MRN of the export movement/other reference issued by the system of the country concerned can be entered in the 'Other export reference' field. The principle is that a transport document should be presented only on request.

The second alternative is judicially correct. When that procedure is used, the principle that the declaration containing security data must be lodged only once for each leaving goods item is complied with. The first alternative is also legal and might be more practical for customers – although using it may lead to the provision of the security data twice on the same goods.

---

<sup>35</sup> In practice, this means sea transport by a regular shipping service or air traffic (the provisions applying to this situation are provided in Article 794 (2)(b) of the Implementing Provisions of the Customs Code).

***ECS exports placed under the export procedure in another EU Member State and to be finalised in Finland***

If the procedure will be terminated only after the goods have arrived in Finland, an ECS message has been received in Finland, and the same export rules will apply to these goods as to export goods leaving Finland (see paragraph 4.2.2 above).

**4.3.7 Exit Manifest Presentation and Exit Notification**

When goods for which a Summary Declaration is required are being transported out of the customs territory of the Community by sea, air or rail, Exit Manifest Presentations and Exit Notifications must be lodged for such goods in the same manner as for export goods as described in paragraph 4.2.2 above. The 'Arrival at Exit' notification is not required.

## **5. CERTAIN SPECIAL SITUATIONS**

### **5.1 Empty containers**

Empty pallets, containers and means of transport entering or leaving the Community are to be counted as goods for which an entry or Exit Summary Declaration is required, provided they are carried under a transport contract.

In practice, this means that when:

- a container transported to Russia via Finland will be returned empty to a Finnish port, an Entry Summary Declaration is required for the empty container. This is typical for transit shipments through southeastern Finland.
- an empty container of another shipping company is loaded under a contract onto a vessel from a container depot, an Exit Summary Declaration is required for the empty container.

### **5.2 Agreements with Switzerland and Norway**

The European Community has concluded bilateral agreements with Switzerland (including Liechtenstein) and Norway on the declaration of security data and risk analysis. Based on these agreements, the declaration of security data for goods entering or exiting is not required. In other words, entry and Exit Summary Declarations are not required, and the provision of the security data on a transit declaration is not mandatory, if the country of departure or destination of the goods is Norway or Switzerland.

## **6. PLACE OF PROCESSING DECLARATIONS AND THE RESPONSIBILITY ASSOCIATED WITH IT**

Processing of declarations means evaluation and decision making by an official in situations relating to e. g. acceptance of paper-based declarations, risk analysis, documentary control, possible requests for additional information and other preconditions for import or export as well as situations associated with conducting physical examinations.

The place of processing declarations and notifications related to so-called security amendment might be upon arrival of goods the customs office of entry and the subsequent customs office and upon departure of goods the office of export and the office of exit.<sup>36</sup> In Finland, electronic declarations are automatically directed to the Electronic Customs Clearance Centre for processing.

### **6.1 Office of first Entry**

The office of first entry is the customs office at the first point of entry into the customs territory of the Community.

The office of first entry is responsible to ensure that *all* goods arriving directly from third countries are declared to Customs, an Entry Summary Declaration is lodged for them and risk analysis is carried out on the basis of the Entry Summary Declaration before arrival of the goods, primarily for security and safety purposes.

The office of first entry will also make decisions on control measures, based on the risk analysis results. If a risk has been identified, which is not so serious that entry the goods into the territory of the Community should be denied, the goods may be moved to the subsequent ports or airports. Then the customs office of entry will notify the subsequent customs offices of the identified risks and the control measures will be carried out only after the goods have arrived in the intended Member State. The control measures may also be delegated to be performed in some other place by a Finnish internal assignment.

If an Authorised Economic Operator (AEO) lodges an Entry Summary Declaration and other conditions related to the transaction are met, the office of entry may notify the trader already prior to the arrival of the goods that the consignment has been selected for physical examination based on safety and security related risk analysis. This notification will only be sent providing it does not jeopardize the examination.

If goods intended to arrive at a customs office of entry arrive via another customs office (diversion), the customs office of entry shall forward the risk data of the Entry Summary Declaration to the actual customs office of entry. Other declarations or notifications will not be forwarded from one Member State to another.

In Finland, the Electronic Customs Clearance Centre operates as a virtual office of entry for the whole country, as the electronic lodging of declarations and notifications related to the security amendment is concentrated there. Part of the tasks of the customs office of entry has been delegated to the computer systems to be performed automatically.

---

<sup>36</sup> The legislation also allows lodging an entry summary declaration with permission of Customs at the customs office other than the office of first entry or office of exit. This is not possible when goods enter or leave the customs territory of the Community via Finland.

## **6.2 Subsequent customs office**

A Summary Declaration for temporary storage shall be lodged with subsequent customs offices only for goods to be discharged there. The subsequent customs office is responsible for risk analysis on the basis of the Summary Declaration for temporary storage, mainly for national purposes, and the customs office will make control decisions based on this. The subsequent office may also delegate the control measures to be performed in some other place by a Finnish internal assignment.

In order to avoid unnecessary delay in the transportation of the goods, Finnish Customs recommend that the Summary Declarations be lodged before arrival of the goods and at least within the time limits specified in paragraph 7.1.2. The recommendation is based on the fact that the next customs office will conduct a risk analysis using national and local criteria and carry out examination of the documents or physical examination of the goods based on the risk data received from the office of entry or on their own risk assessment.

In Finland, the Electronic Service Centre serves as the subsequent customs office for the whole country, as the processing of electronic Summary Declarations for temporary storage has been concentrated there.

## **6.3 Customs office of import**

Customs office of import means the customs office where the formalities for assigning goods brought into the customs territory of the Community to a customs-approved treatment or use, including appropriate risk-based controls, are to be carried out. In practice, this means, for example, receipt and acceptance of customs declarations, processing of required accompanying documents, measures required by the restrictions and prohibitions, payment of duties and taxes, determination of guarantees and release of goods to a customs procedure.

Customs office of import can either be the office of first entry as described above or so-called subsequent office, depending on at which stage the goods are unloaded from the means of transport. In Finland, the Electronic Service Centre shall be the office of import if the import declaration is lodged electronically. If a paper-based declaration is lodged with Customs, the office of transit or the inland customs office closest to the physical location of the goods shall be the customs office of import.

## **6.4 Office of Export**

In Finland, the office of export is the Electronic Service Centre where export declarations are processed centralized. Processing of export declarations means examination of the conditions for the release of goods for export. Processing of declarations involves control measures based e.g. on possible requests for additional information and risk analysis results.

If the office of exit declared in an export declaration is located in another EU Member State, the Finnish export system will send the 'anticipated export record' message to the declared office of exit.

## **6.5 Office of Exit**

The office of exit controls that the quantity and quality of the goods match those declared in the export declaration, as well as the physical exit of the goods from the customs territory of the Community. The office of exit is the customs office located closest to the physical exit route of the

goods. However, the office of exit is not always the last customs office supervising the physical exit of the goods. When goods are carried on the basis of a single transport contract, the office of exit is, under certain supplementary conditions, the place where the goods are taken over under a single transport contract for transport out of the customs territory of the Community by the railway companies, the postal authorities, the airlines or the shipping companies.

Offices of exit have the obligation to carry out control and inspection tasks associated with export restrictions. An export authorisation must also be presented and or entered at the office of exit for certain goods subject to export restrictions.

If the office of export and office of exit are located in two different EU Member States, the office of exit sends the 'exit results' message to the office of export.

## 7. DECLARATION PROCEDURE

All AREX declarations and notifications must be made electronically. Electronic declaration means that the declaration must be lodged in accordance with the customs rules by exchanging messages or using Customs' Internet service.<sup>37</sup>

The declaration shall contain the information required by the customs rules. Customer's electronic declarations related to different situations, their data requirements and rules and conditions governing the electronic declarations and response messages from Customs will be published in a separate message description. Customs will also publish a separate description of the AREX message exchange between a customer and Customs (AREX Message Exchange Guide).

By lodging a customs declaration the trader declares that all particulars given in the declaration are true and the accompanying documents are authentic. The trader also undertakes to comply with the rules concerning the entry and exit of goods.

The person who ordered the transport shall be responsible for submitting complete and accurate transport details to the person lodging the AREX declaration. The person lodging the declaration submits to Customs the information known to him at the time of the lodgement of the declaration. Thus, the person lodging the declaration is not obliged to check the accuracy of the details unless he has reason to suspect the accuracy of the details.

The declaration messages to be submitted to the AREX system are in XML format. The lodging of declarations in message format requires prior authorisation by Customs to act as an EDI sender.

When declarations are lodged through Customs' Internet service, the declarant's company must identify itself using the Katso identification system administered by the tax authorities. For the time being, the Katso identification system is available for Finnish traders only, but the availability of the service for traders established in other countries is under consideration. If the trader is a natural person, Vetuma service should be used for identification. Further information will also be provided on how to use these services. Without identification you may only occasionally submit entry or exit declarations using the web channel (in practice, declarations for goods carried by road on an occasional basis). In such cases the identification will be done at the customs counter when the declaration is being processed.

Paper declarations can be used in exceptional circumstances with the permission of Customs. Customs will publish on its website a form for declaring the entry and Exit Summary Declaration details:

(<http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/lomakkeet/poikkeustilanelomakkeet/index.jsp>) .

### 7.1 Declarations in message format for goods entering the EU

#### 7.1.1 Entry Summary Declaration ENS (IE315)

An Entry Summary Declaration shall be lodged with Customs before goods are brought into the customs territory of the Community.

- electronically (see paragraph 7.4 for the fallback procedure)
- by the time limit applicable to the mode of transport or based on other grounds.

---

<sup>37</sup> The security data may also be provided as part of a transit declaration.

- including the data elements applicable to the mode of transport in accordance with the customs rules or based on other grounds (e. g. AEO).

In order to benefit from the AEO facilitations with regard to processing of declarations, the person lodging the declaration, all of the consignees and the representative specified in the declaration must hold AEO status.

Deadlines for the lodging of declarations have been specified dependent on the mode of transport (Table 1), the declaration can be lodged at the office of first entry at the earliest 200 days prior to the arrival of goods at the office of first entry. Customs invalidate (delete) expired declarations and the person who lodged the declaration will be notified of the invalidation using the same procedure as used when the declaration was lodged with Customs. Nevertheless, if the goods will be brought into the Community, the customer must lodge a new declaration after the invalidation.

**Table 1. Time limits for lodging Entry Summary Declarations for goods entering the EU**

<b>Mode of transport</b>	<b>Conveyance additional qualifier</b>	<b>The deadline for the lodging of declarations</b>
Sea traffic	Containerised cargo ("deep sea traffic")	at least 24 hours before loading at the port of departure
	Bulk/break bulk cargo	at least 4 hours before arrival at the office of entry
	Movement between Greenland, the Faeroe Islands, Ceuta, Melilla, Norway, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean, all ports of Morocco, and the customs territory of the Community	at least 2 hours before arrival at the office of entry
	Movement, in cases other than those referred to in the previous paragraph, between the customs territory of the Community and the French overseas departments, the Azores, Madeira, the Canary Islands, where the duration of the voyage is less than 24 hours	at least 2 hours before arrival at the office of entry
Air traffic	Short-haul air traffic (flight time less than 4 hours)	by the time of the actual take off of the aircraft;
	Long-haul air traffic (flight time 4 hours or more)	at least 4 hours before arrival at the office of entry
Rail and inland waters traffic		at least 2 hours before arrival at the office of entry
Road traffic		at least 1 hour before arrival at the office of entry
Combined transportation		the time limit is based on the time of arrival of the <i>active means of transport</i> in the

		Community (for example, if a combination of vehicles is transported by vessel between ports on the Baltic Sea, the declaration must be lodged at least 2 hours before arrival at the Office of First Entry)
--	--	---

In emergency situations the carrier must submit the Entry Summary Declaration as soon as possible. In such cases the failure to comply with the time limits is not deemed intentional.

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

### 7.1.2 Summary Declaration for temporary storage

An electronic Summary Declaration for temporary storage is a declaration in a message form to be submitted the AREX application and defined at the national level, data elements of which, however, are based on the declaration message to be submitted to the subsequent customs office (IE344<sup>38</sup>). A separate electronic Summary Declaration for temporary storage shall be lodged for goods carried on a means of transport moving between the Community customs offices (in practice applies to sea and air traffic). The Entry Summary Declaration data on means of transport arriving in Finland directly from third countries will be automatically converted by the AREX application into a Summary Declaration for temporary storage after presentation.

The Summary Declaration for temporary storage must be submitted no later than at 12 noon on the day following the arrival of the means of transport. The Summary Declaration for temporary storage must be lodged on the day of the arrival of the means of transport, if the means of transport arrives before 2 p.m. Finnish Customs recommend that Summary Declarations for temporary storage should also be lodged prior to the arrival of the goods, in order to ensure as smooth customs clearance as possible; the time limits for different modes of transport are provided in the table below.

The goods intended to be unloaded at the customs office should be declared in the Summary Declaration for temporary storage. The declaration should contain for each goods item a reference to the Entry Summary Declaration (the MRN and linked to it goods item number) as well as the particulars required for temporary storage that will be defined separately.

---

<sup>38</sup> This message will be implemented in Finland by a national decision at the first stage of the application development, although this message was not included into the ICS definitions of the Community.

**Table 2. Time limits for lodging a 'Summary Declaration for temporary storage' for goods arriving from another Community port or airport**

<b>Mode of transport</b>	<b>Conveyance additional qualifier</b>	<b>The deadline for the lodging of declarations</b>
Sea transport	Containerised cargo, bulk/break bulk cargo	at least 2 hours before arrival at the office of entry
Air traffic	Short-haul air traffic (flight time less than 4 hours)	by the time of the actual take off of the aircraft
	Long-haul air traffic (flight time 4 hours or more)	at least 4 hours before arrival at the office of entry

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

### **7.1.3 Diversion Request Import DIV (IE323)**

A Diversion Request must be submitted electronically to the original intended customs office of entry as soon as the information on the diversion from the route plan is available.

The request shall contain the following information:

- intended customs office of entry
- new actual office of entry
- MRNs of all Entry Summary Declarations OR
- for sea and air traffic the particulars necessary for identifying the transport operation (so-called entry key data elements, i. e. identification of the means of transport crossing the border and expected date and time of arrival at first place of arrival in the customs territory of the Community).

If no Diversion Request is made, the actual customs office of entry will not be able to find the Entry Summary Declaration data in its own database. In this case, the actual customs office of entry might require a new Entry Summary Declaration(s) or start requesting information from the intended office of entry only after receiving the MRNs, which might cause delays in handling the goods and in the voyage of the means of transport.

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

### **7.1.4 'Arrival Notification' for the means of transport (Arrival Notification IE3470)**

When a means of transport arrives from a third country Customs must be notified of the arrival by using a separate 'Arrival Notification' for the means of transport (IE 3470) or by submitting an Arrival Notification and Presentation (IE 347), which is also used as the 'Arrival Notification' for the means of transport.

*'Arrival Notification' for the means of transport* is a declaration defined at the national level, data elements of which, however, are based on the declaration message (IE347 Arrival Notification E\_ARN\_ENT) defined earlier at the Community level. This notification can only be preceded by an

Entry Summary Declaration or several Entry Summary Declarations; thus, the declaration is not used for movements between Community ports or airports.

The Arrival Notification also serves as an unloading request for the goods intended to be unloaded from the means of transport at the Office of first Entry. What is important is that goods to be discharged must always be presented to Customs using a separate Arrival Notification and Presentation (IE 347), after which they can be assigned to a customs-approved treatment or use.

The purpose of the declaration is to provide information allowing Customs to identify in their computer system all the Entry Summary Declarations submitted for the cargo carried. The identifying information can take the form of EITHER the so-called 'Entry Key' data elements OR a list of the MRNs.

The Entry Key data elements are

- Mode of transport at the border (code)
- Expected arrival date and time and EITHER
- Identity of means of transport crossing the border (sea transport only: the IMO vessel identification number) OR
- Conveyance reference number (air transport only: the IATA flight 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 computer system and the Arrival Notification will be rejected. This is why it is important for the operator of the active means of transport to make the Entry Key data elements available to the third parties responsible for lodging an Entry Summary Declaration in the form they themselves are going to declare them.

For sea transport this declaration can be lodged earliest when the vessel has arrived at the port. The declaration must be submitted within half an hour from the mooring of the vessel to the dock, at the latest. If the vessel arrives via the Saimaa channel, the Arrival Notification can, at the earliest, be submitted after the completion of the customs control by Russian Customs and after a Finnish pilot has stepped onboard and the vessel has sailed from Juustila. For air transport the declaration can be lodged when the aircraft has landed (wheels down).

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

### **7.1.5 Arrival Notification and Presentation, ARN (IE347)**

When a means of transport arrives from a third country Customs must be notified of the arrival by using a separate 'Arrival Notification' for the means of transport (IE 3470) or by submitting an Arrival Notification and Presentation (IE 347), which is also used as the 'Arrival Notification' for the means of transport. An Arrival Notification and Presentation is always required even if a separate 'Arrival Notification' has already been lodged for the goods. The Arrival Notification and Presentation should always contain a reference to the MRN and goods item details of the previous Entry Summary Declaration or Summary Declaration for temporary storage.

The Arrival Notification and Presentation is a declaration defined at the national level, data elements of which, however, are based on the declaration message (IE347 Arrival Notification E\_ARN\_ENT) defined earlier at the Community level. This declaration can be preceded by either an Entry Summary Declaration or 'Arrival Notification' for the means of transport. For technical

reasons, the declaration can also be preceded by a Summary Declaration for temporary storage of goods. The Arrival Notification and Presentation must be submitted no later than at 12 noon on the day following the arrival of the vessel. The declaration must, however, be lodged on the day of the arrival of the means of transport, if the means of transport has arrived before 2 p.m.

If the Arrival Notification and Presentation is used as an 'Arrival Notification' for the means of transport arriving from a third country, the Arrival Notification and Presentation must be submitted at the time of arrival of the means of transport and the declaration is also used as an unloading request for the goods intended to be unloaded from the means of transport. For sea transport this declaration can be lodged earliest when the vessel has arrived at the port. The declaration must be submitted within half an hour from the mooring of the vessel to the dock, at the latest. If the vessel arrives via the Saimaa channel and a separate Arrival Notification and Presentation is submitted for the goods, the Arrival Notification and Presentation can be lodged, at the earliest, after the vessel has arrived at a port in the Lake Saimaa region for unloading the cargo. However, it must be lodged on the day of the arrival of the vessel, if the vessel has arrived before 2 p.m. Otherwise, the notification must be submitted no later than at 12 noon on the day following the arrival of the vessel. For air transport the declaration can be lodged when the aircraft has landed (wheels down).

When sea and air transport is concerned, only the goods that will be unloaded from the means of transport must be presented. In Finland all goods carried by road and rail must always be presented to Customs.

When goods arrive directly from a third country and the office of first entry is in Finland the Entry Summary Declaration will serve as a Summary Declaration for temporary storage after the goods have been presented. Accordingly, a separate Summary Declaration for temporary storage is not required in Finland, as the particulars of the goods to be discharged will be linked to the Arrival Notification and Presentation.

When goods are carried by road they can be presented to customs at a border customs office by presenting the transport documents and entering the MRN of the Entry Summary Declaration.<sup>39</sup>

Although an Entry Summary Declaration is not required in advance for postal consignments, goods carried by post must be presented to Customs at the Mail Customs Office.

The legal responsibility for submitting an Arrival Notification and Presentation lies with the party who made the Entry Summary Declaration or his representative.

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

#### **7.1.6 Temporary storage declarations**

The temporary storage operator must submit to Customs electronically unloading data on goods that have arrived. The temporary storage operator may use one of the two procedures to communicate the unloading results:

- 1) The temporary storage operator communicates to Customs reference data on the goods he has received (the MRN and linked to it goods item number) by submitting to Customs so-called Arrival Notification. Customs send via a response message (Entry Details Data) the

---

<sup>39</sup> If the security data has been provided in a transit declaration, the MRN of the transit declaration must be quoted.

quantity, goods description and other data related to the goods. The temporary storage operator submits to Customs an unloading report per each goods item (no discrepancy / discrepancy, what).

- 2) The temporary storage operator submits the unloading report directly to Customs providing that the MRN of the Entry Summary Declaration and related to it goods item particulars have been made available to him.

## 7.2 Export and exit declarations in message format

### 7.2.1 Export declaration (IE 515)

An export declaration must be lodged by the exporter or their representative prior to starting an export movement from Finland. Export declarations are submitted into the customs export system (ELEX) using XML messages or over the Internet. An export declaration must contain the usual export declaration particulars and from 1 July 2009 particulars expanded with the security data. Deadlines for lodging a customs declaration containing the security data have been specified depending on the mode of transport. (Table 3)

**Table 3. Time limits for lodging export declarations and Exit Summary Declarations**

<b>Mode of transport</b>	<b>Conveyance additional qualifier</b>	<b>The deadline for the lodging of declarations</b>
Sea transport "deep sea / containers"	Containerised cargo("deep sea traffic")	at least 24 hours before loading on board of the vessel on which the goods leave the Community
"deep sea / Bulk"	Bulk/break bulk cargo	at least 4 hours before leaving the port in the customs territory of the Community
"short sea"	Movement between the customs territory of the Community and Greenland, the Faeroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, the North Sea, the Black Sea, the Mediterranean or all ports of Morocco	at least 2 hours before leaving the customs territory of the Community
Air traffic		at least 40 minutes prior to departure from the last airport in the customs territory of the Community
Rail and inland waters traffic		at least 2 hours prior to departure from the customs office of exit
Road traffic		at least 1 hour prior to departure from the customs office of exit - the frontier customs office is also the Office of Exit for the transit of export goods

Generally speaking, the time limits for lodging export declarations are relatively short and, consequently, their significance is not very high. An exception to the above are containers to be exported from Finland by sea that will be transported directly from Finland beyond the ocean without reloading at an EU port of another country<sup>40</sup>. In these cases the declaration must be lodged already 24 hours prior to the start of loading of the vessel. Otherwise, the deadline for lodging a declaration is determined by factors and rules other than the time limits for different modes of transport prescribed in the new legislation.<sup>41</sup>

### **7.2.2 Arrival at exit (IE507)**

An 'Arrival at exit' notification must be submitted electronically into the customs export system (ELEX) after the goods have arrived at the Finnish place of exit using XML messages or over the Internet.

The most essential information contained in an export declaration is its MRN. The acceptance message received from the Customs export system (ELEX) as a response to the 'Arrival at exit' notification is also the loading permission at a port, airport or rail freight terminal.

The 'Arrival at exit' notification is not required when goods leave the Community by road. If the place of presentation of the goods for export declared in the export declaration is located at a place under the supervision of the office of exit and the person lodging the declaration is himself the person responsible for the carriage or loading of the goods or their representative, this notification is not required.

### **7.2.3 Exit Summary Declaration (IE615)**

An Exit Summary Declaration shall be lodged with Customs before the goods leave the customs territory of the Community.

- electronically (see paragraph 7.4 for the fallback procedure)
- by the time limit applicable to the mode of transport or based on other grounds.
- including the data elements applicable to the mode of transport in accordance with the customs rules or based on other grounds (e. g. AEO).

The Exit Summary Declaration must be lodged for non-Community goods providing that no other customs declaration containing the security data was made for these goods. The declaration must also be lodged in cases when Community goods are carried from one EU country to another EU country via a third country. The most essential information contained in the declaration are the particulars of the goods and the trader and the security data.

An accepted Exit Summary Declaration will be allocated a MRN by the AREX system of Customs.

---

<sup>40</sup> These are not very common in Finnish exports, as the sea transports leaving Finland are normally feeder transports. Goods are carried on board a feeder vessel to a big ocean port where they will be unloaded from the feeder vessel and loaded onto an ocean vessel.

<sup>41</sup> For example for air traffic the minimum time limit is 40 minutes prior to departure from the last airport in the customs territory of the Community. For typical air transports leaving Finland the last airport is e.g. Frankfurt in Germany. A customs declaration containing the security data must be lodged for customs control purposes by the time limit specified at national level (for example 2 hours) prior to the take-off of the flight Helsinki-Frankfurt. Taking into account this time limit, duration of the flight between Helsinki and Frankfurt and reloading, it can be concluded that the declaration should actually be lodged already 7-8 hours prior to the take-off from the last airport. Consequently, the 40 minutes minimum time limit does not apply.

Ultimately, it is the responsibility of the driver responsible for the carriage of the goods to lodge the Exit Summary Declaration. In practice, the Exit Summary Declaration will be lodged by a storage operator, transport operator, holder of the goods or their representative.

#### ***7.2.3.1 Time limits for lodging an Exit Summary Declaration***

The deadlines for lodging an Exit Summary Declaration have been specified depending on the mode of transport. The time limits are the same as for lodging export declarations (see paragraph 3 above).

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

#### **7.2.4 Exit Manifest Presentation (IE547)**

An Exit Manifest Presentation must be lodged electronically into the AREX system of Customs either using XML messages or over the Internet. The declaration must be lodged by the person responsible for the carriage of the goods or their representative before the goods finally leave the Community:

- before the vessel departs from the port
- before the aircraft departs from the airport
- before the train departs from the physical border-crossing point

See also paragraph 4.2.2.4.

A transaction identifier will be assigned by Customs to an accepted Exit Manifest Presentation.

The MRN of each of the goods to be brought out of the customs territory of the Community must be communicated via the Exit Manifest Presentation. If only a part of the export item is to leave the Community, a specific code must be used for that part.

An Exit Manifest Presentation is not required for goods leaving by road.

When goods are carried by road they can be presented to Customs at a border customs office by presenting the export accompanying document (EAD), which contains the MRN of the export declaration. If the security data has been provided in a transit declaration, the MRN of the transit declaration must be provided at the border customs office.

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

#### **7.2.5 Exit Notification (IE590)**

An Exit Notification must be lodged electronically into the AREX system of Customs either using XML messages or over the Internet, after the goods have left the customs territory of the Community. The transaction identifier of the Exit Manifest Presentation must be shown in the Exit Notification. An Exit Notification is not required for goods leaving by road.

The exit data provided in an Exit Notification will be transferred to the ELEX system, which sends the confirmation of exit electronically to the person who lodged the export declaration.

Further information on issues dealing with accepting and processing declarations will be provided in paragraph 7.5.

### **7.3 Web declarations<sup>42</sup>**

All AREX declarations and notifications, with the exception of a separate 'Arrival Notification' for the means of transport<sup>43</sup>, can be made through Customs' Internet service.

A trader completing declarations on a regular basis must identify itself using the so-called Katso service; if the trader is a private person, Vetuma service should be used for identification<sup>44</sup>. Customs provide different services for traders who use these identification systems (the possibility to browse through old transactions and to copy or amend a declaration etc). Customs will provide further information on the Katso ID used for the lodging of declarations via the web channel.

A trader completing on a non-regular basis Entry Summary Declarations for goods carried by road may lodge an Entry Summary Declaration via Customs website without electronic identification<sup>45</sup>. The identification will be made at a customs office when goods and transport documents are presented to Customs. Customs are not offering other Internet services relating to the AREX system for occasional customers. If an occasional trader wishes to correct any of the information contained in a declaration, he must save a new declaration and attach to it as a reference the MRN of the original declaration.

### **7.4 Fallback procedure**

The fallback procedure may be applied in cases when Customs' or customer's computerised system is temporarily not functioning or, for example, there are problems in messaging. Customs' prior approval is always required for the use of the fallback procedure.

The fallback procedure is intended to ensure that a business does not lose any time when the computer systems are not functioning. The following minimum levels of availability have been defined at the Community level for the economic operator's and customs authorities' systems:

- 4) During the transitional period until 31 December 2010 the system should be available at least 97% of the time.
- 5) After 1 January 2011 the system should be available at least 99% of the time.

The fallback procedures accepted at the Community level that can be used during the transitional period are as follows:

- the submission of Entry Summary Declarations can be delayed with the permission from

---

<sup>42</sup> Further information on web services can be found at:

<http://www.tulli.fi/fi/yriyksille/sahkoinenasiointi/internet/index.jsp>

Further information on the Katso ID for the web service can be found at:

<http://www.tulli.fi/fi/yriyksille/sahkoinenasiointi/internet/Katso/index.jsp>

<sup>43</sup> 'Arrival Notification' for the means of transport (IE 3470) will available in the Customs web service in summer 2011, at the earliest.

<sup>44</sup> The Vetuma identification will be introduced not earlier than in 2011.

<sup>45</sup> Customs aim to add a functionality to submit an Exit Summary Declaration using the AREX web channel without identification in summer 2011.

Customs until the system problems are resolved

- the lodging of declarations using the Customs web channel, flash drive or e-mail or by other means accepted by the national customs administration
- using a representative
- use of paper-based declarations.

For data security reasons, declarations cannot be lodged with Finnish Customs using a flash drive or e-mail, the rest of the above-mentioned alternatives can be used. The use of the paper fallback procedure is the last alternative because the risk analysis of paper-based declarations may cause unnecessary delay in the transportation due to large number of declarations.

Since declarations are used by Customs e.g. for statistical purposes, customers must submit the electronic declarations to the customs systems as soon as the temporary failure of the computer system has been recovered. If a customer has lodged a paper-based declaration with Customs he must use the same reference both in the paper and electronic declaration.

The reference allows Customs to ensure that electronic declarations are made when the systems are again operational.

Customs will issue a separate instruction on the fallback procedures.

#### **7.4.1 Paper-based Summary Declarations for temporary storage and Entry or Exit Summary Declarations**

Customs shall allow the lodgement of a paper-based Summary Declaration for temporary storage and an Entry or Exit Summary Declaration only in one of the following circumstances:

- the customs authorities' computerised system is not functioning
- the computerised system of the person lodging the Summary Declaration is not functioning

A customer must use the same reference both in the paper-based and electronic declaration. The identifier allows Customs to ensure that electronic declarations are made when the systems are again operational. Customs will also assign an identifier to a paper-based Summary Declaration (Summary Declaration for temporary storage, Entry or Exit Summary Declaration) for customs purposes.

After a customer has received Customs' prior approval to use a paper-based declaration, he must lodge the paper-based Entry Summary Declaration at the office of entry. A paper-based Exit Summary Declaration must be lodged at the office of exit. The paper-based declaration shall be signed and lodged with customs by the time limits shown in table 4 or 5. However, *with Customs permission*, the declaration may be lodged after the deadline. It should be noted that processing of the declaration by Customs can be completed within the deadlines set out in the tables.

*A paper-based Summary Declaration for temporary storage or an Entry or Exit Summary Declaration* can be lodged in the form of e.g. a transport manifest, provided that it is accompanied, where necessary, by loading lists or other appropriate lists and contains the particulars determined by Customs. If no other documents containing the necessary particulars are available, the declaration can be completed using the template provided by Customs. However, the first page of Customs' document template must always be used as the cover page of a paper declaration. Guidance on the completion of the template will be provided by Customs.

#### **7.4.2 Paper-based 'Arrival Notification' for the means of transport**

When sea or air transport is concerned, shipping company's or airline's manifest can be used as a paper-based 'Arrival Notification' for the means of transport. When road or rail transport is concerned, a separate 'Arrival Notification' for the means of transport is not made.

#### **7.4.3 Paper-based Arrival Notification and Presentation/Exit Manifest Presentation**

A paper-based Arrival Notification and Presentation/Exit Manifest Presentation shall contain the information required for electronic declarations. The Arrival Notification and Presentation/Exit Manifest Presentation must be lodged with Customs according to the same rules as the electronic Arrival Notification and Presentation/Exit Manifest Presentation.

#### 7.4.4 Paper-based temporary storage declarations are not permitted

If Customs' or customer's computerised system is not functioning, temporary storage unloading reports may not be lodged with Customs on paper. The declarations must be lodged electronically as soon as the applications are again operational.

#### 7.4.5 Exit Notification may not be lodged on paper

If Customs' or customer's computerised system is not functioning, the notification of exit may not be communicated to Customs on paper. The notification must be lodged electronically as soon as the applications are again operational.

**Table 4. Time limits for lodging paper-based Entry Summary Declarations**

<b>Mode of transport</b>	<b>Conveyance additional qualifier</b>	<b>Customs' system is not functioning, the deadline for the lodging of paper-based declarations</b>	<b>Customer's system is not functioning, the deadline for the lodging of declarations</b>
Sea transport	Containerised cargo ("deep sea traffic")	at least 24 hours before loading at the port of departure	at least 24 hours before loading at the port of departure
	Bulk/break bulk cargo	at least 4 hours before arrival at the office of entry	at least 4 hours before arrival at the office of entry
	Movement between Greenland, the Faeroe Islands, Ceuta, Melilla, Norway, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean, all ports of Morocco, and the customs territory of the Community	at least 2 hours before arrival at the office of entry	at least 4 hours before arrival at the office of entry
	Movement, in cases other than those referred to in the previous paragraph, between the customs territory of the Community and the French overseas departments, the Azores, Madeira, the Canary Islands, where the duration of the voyage is less than 24 hours	at least 2 hours before arrival at the office of entry	at least 4 hours before arrival at the office of entry
Air traffic	Short-haul air traffic (flight time less than 4 hours)	by the time of the actual take off of the aircraft;	at least 4 hours before arrival at the office of entry

	Long-haul air traffic (flight time 4 hours or more)	at least 4 hours before arrival at the office of entry	at least 4 hours before arrival at the office of entry
Rail and inland waters traffic		at least 2 hours before arrival at the office of entry	at least 4 hours before arrival at the office of entry
Road traffic		at least 1 hour before arrival at the office of entry	at least 4 hours before arrival at the office of entry

**Table 5: Time limits for lodging paper-based export declarations or Exit Summary Declarations**

<b>Mode of transport</b>	<b>Conveyance additional qualifier</b>	<b>Customs' system is not functioning, the deadline for the lodging of paper-based declarations</b>	<b>Customer's system is not functioning, the deadline for the lodging of declarations</b>
Sea transport	Containerised cargo ("deep sea traffic")	at least 24 hours before loading at the port of exit	at least 24 hours before loading at the port of exit
	Bulk/break bulk cargo	at least 4 hours before leaving the office of exit	at least 4 hours before leaving the office of exit
	Movement between Greenland, the Faeroe Islands, Ceuta, Melilla, Norway, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean, all ports of Morocco, and the customs territory of the Community	2 hours before leaving the customs territory of the Community	at least 4 hours before leaving the office of exit
	Movement, in cases other than those referred to in the previous paragraph, between the customs territory of the Community and the French overseas departments, the Azores, Madeira, the Canary Islands, where the duration of the voyage is less than 24 hours	2 hours before leaving the customs territory of the Community	at least 4 hours before leaving the office of exit
Air traffic		at least 30 minutes prior to departure	at least 4 hours before leaving the office of exit

Rail and inland waters traffic		at least 2 hours prior to departure from the customs office of exit	at least 4 hours before leaving the office of exit
Road traffic		at least 1 hour prior to departure from the customs office of exit	at least 4 hours before leaving the office of exit
FEOGA exports		by the time limits set out in the Commission Regulation (EC) No 612/2009	by the time limits set out in the Commission Regulation (EC) No 612/2009

## 7.5 Rejection or acceptance of a declaration

Declarations lodged with Customs shall contain the information required by the customs rules<sup>46</sup> in correct form (text and/or logical codes). The format, length and necessity of the data contained in a declaration lodged with Customs will always be checked. The particulars to be declared vary depending on the rules and conditions defined for different messages. If the declaration data is not in the correct form, the conditions for acceptance are not met and processing of the declaration will not continue.

If a declaration is not in the correct form or contains incorrect data it will be rejected. Customs send to the customer a rejection message, which also contains the reason for rejection. A rejection message means that the transaction the declaration relates to is not pending in Customs. If the customer wishes to initiate processing of the declaration, he must correct the inaccuracies communicated in the rejection message (and possible other details associated with the corrected data) and submit a completely new declaration. Consequently, a rejected declaration cannot be corrected. If the declaration (IE 3470 or IE 347) used as an unloading request will be rejected by Customs, the goods may not be unloaded from the means of transport.

If a declaration is correct it will be accepted by Customs and assigned a reference number. An Entry Summary Declaration, Summary Declaration for temporary storage and Exit Summary Declaration will be assigned a MRN, other declarations and notifications will be assigned a transaction identifier.

For practical reasons, the controls to be carried out before acceptance of a paper-based declaration are not as extensive as the controls in respect of electronic declarations.

### 7.5.1 Significance of the acceptance

The date and time of acceptance of an Entry Summary Declaration is used to determine whether the time limits set out in the legislation have been complied with. The acceptance date and time will be communicated to the customer via an acceptance message to the Entry Summary Declaration.

An acceptance message to an 'Arrival Notification' for the means of transport will be the Unloading Permission.

<sup>46</sup> Instructions, e.g. message descriptions, will be published on the Customs website at: <http://www.tulli.fi/fi/yrityksille/sahkoinenasiointi/edi/index.jsp>.

The Arrival Notification and Presentation acceptance date is the date of entry of the goods. However, if the Arrival Notification and Presentation, for some reason, is not accepted on the actual date of entry, the date of entry must be communicated separately. The acceptance date and time of the Arrival Notification and Presentation will be communicated to the customer via an acceptance message to the Arrival Notification and Presentation.

The date of acceptance of the Arrival Notification and Presentation is used as the date of acceptance of a Summary Declaration for temporary storage.

The date of acceptance of a customs declaration is the date when Customs acknowledge the receipt of the declaration. Regulations in force at the date of acceptance of a customs declaration are applied when determining the tax class and commercial policy restrictions. An import customs declaration may be accepted only after the goods in question have been presented to Customs. In practice, an import declaration is accepted only upon receipt of the Arrival Notification and Presentation and after the goods declared in an Entry Summary Declaration have been found meeting the requirements for their entry into the Community.

### **7.5.2 Acceptance of electronic declarations**

After a message has been received, the computer system checks that

- the message meets the minimum requirements for the message type defined by the corresponding message standard
- the customer has assigned the declaration a processing number in accordance with instructions given by Customs
- declarant's identification data is correct
- the declarant concerned is an EDI declarant approved by Customs to act as an EDI sender
- *all declared data* (on both the common part and for each goods item) is formally correct;
- all data elements required for the declaration type in question have been provided in the message
  - numeric or alphabetic codes are of specified length and currently in use
  - free-text data elements contain some characters
  - the codes are not contradictory to one another

If, as a result of the above-mentioned checks, no errors are detected, Customs send an acceptance message to the EDI sender.

If an error is detected, Customs send to the EDI sender a rejection message containing a specification of the errors and notify that the receipt of the message is not acknowledged and the transaction is not pending in Customs. The EDI sender must submit a completely new declaration and, after it has been received, the computerised checks will be carried out as described above.

### **7.5.3 Acceptance of paper declarations**

Paper declarations can be lodged with Customs only with the permission of Customs. When a paper-based declaration has been lodged with Customs a customs official checks visually that the declaration data meets the specified form requirement as follows:

- the declaration has been lodged at the right customs office
- the declaration has been lodged by the prescribed time
- a paper declaration is permitted
- specified form of the declaration document (particulars determined by Customs, the declaration has been signed and the required accompanying documents have been attached to the document).

If the documents seem to be in order Customs accept the declaration and start processing of the particulars.

Although the declaration has been accepted on paper, the customer must submit to Customs an electronic declaration. The electronic declaration will be processed in Customs in the same manner as other declarations, but in addition to this Customs will compare the paper and electronic declarations with each other.

#### **7.5.4 Acceptance of declarations lodged via Customs' Internet service**

The Customs website provides directions on how to complete the declaration. After the declaration data has been saved, the computer system checks the accuracy of the declared particulars in the same way as those of an arriving message.

If, as a result of the above-mentioned checks, no errors are detected the acceptance is displayed to the person who made the declaration.

If an error is detected, the user interface displays to the person who made the declaration a list of the errors and notifies that the receipt of the message is not acknowledged and the transaction is not pending in Customs. The person who made the declaration should correct the details saved in the user interface or complete a completely new declaration, which will be checked as described above.

## 8. AMENDMENT OF A DECLARATION

### 8.1 Amendment of an Entry Summary Declaration

All Entry Summary Declaration details may be corrected until Customs have accepted the Arrival Notification and Presentation. After the goods have been presented, the particulars may be corrected via the temporary storage operator's unloading report.

**In order to avoid technical problems**, the particulars concerning the person lodging the declaration, the representative and the customs office of entry should not be amended. If the person lodging the declaration or the representative has changed, the Electronic Service Centre must be notified of this and a new Entry Summary Declaration sent. An entry summary declaration cannot be amended after a Diversion Request has been submitted to Customs.

If the office of first entry has changed, a new Diversion Request must be sent as described in paragraph 2.2. The declaration need not be corrected if the goods enter into the Community via another Member State than that declared in the original Entry Summary Declaration.

When the corrected declaration has been received by Customs, it will be processed in the same way as the original declaration, the corrected declaration will be either accepted or rejected. The same risk analysis will be carried out on the amended and accepted declaration as on the original declaration. If the amendment is made shortly before the estimated time of the arrival of the goods, it is possible that the risk analysis will not be completed before the goods arrive and Customs need additional time for processing of the declaration.

The trader always has the option to lodge a new Entry Summary Declaration instead of amending the original declaration, **but this is not recommended**. If, however, a new Entry Summary Declaration is lodged instead of amending, **the new MRN and related to it goods item number must be communicated to all parties that have been advised of the MRN and related to it goods item number. These other parties must replace the original MRN and corresponding goods items declared in the 'Previous Procedure' field of the customs declarations with the new MRN**, otherwise the goods cannot be entered to a customs procedure when they are presented to Customs with reference to this new MRN. Cancellation of an old declaration must be requested in written from the Electronic Service Centre (Application - AREX declaration cancellation <http://www.tulli.fi/fi/yrytyksille/sahkoinenasiointi/lomakkeet/AREX-lomakkeet/index.jsp> )

#### 8.1.1 An error detected by Customs and the error status

Customs might detect an error in the declaration data prior to the arrival of the goods or during customs controls even after the goods have arrived. All particulars of a declaration can be corrected.

If an error is detected in an Entry Summary Declaration after its acceptance, an error notification will be sent to the declarant (= a notification of a factual inaccuracy). After this, the declaration will have an error status in the Customs computer system.

The declarant must send to Customs an amendment message containing all the particulars of the Entry Summary Declaration (not only the corrected item). All data elements indicated by Customs in the error message must be corrected when the amendment message is sent. The particulars affected by inaccurate data must also be corrected. The declarant may at the same time correct the errors he has detected himself. The system also checks the corrected declaration.

When necessary, the amendment message can be earmarked to be suspended out for manual processing.

If an error is detected when customs checks are carried out, Customs will correct the declaration data and notify of the correction when notifying that the goods can be brought into the territory of the Community. Customs will also notify of an error they have detected in cases when goods may not be brought into the territory of the Community.

Customs will record the types and quantity of errors detected for error follow-up and determination of possible sanctions.

### **8.1.2 An error detected by a declarant**

When a declarant detects an error he may submit an amended declaration. Corrections are allowed provided that an Entry Summary Declaration has already been submitted to Customs and it has been accepted. The declarant must send to Customs an amendment message containing all the particulars of the Entry Summary Declaration (not just one corrected item). The system also ensures that the declaration can be corrected. A declaration cannot be corrected in cases when Customs have

- notified of the examination of the goods
- found the particulars incorrect
- permitted to remove the goods

If, based on the data to be corrected, Customs have decided to inspect the documents and/or carry out a physical examination of the goods, the process will proceed as described in paragraph 8.1.1, concerning correction of errors.

### **8.2 Amendment of a Summary Declaration for temporary storage**

The procedure for correcting errors in Summary Declarations for temporary storage is the same as for Entry Summary Declarations.

### **8.3 Amendment of an 'Arrival Notification' for the means of transport (IE 3470)**

For technical reasons, an 'Arrival Notification' for the means of transport (IE 3470) cannot be corrected.

If no Entry Summary Declarations can be accessed by reference to the "Entry Key" data elements, the Arrival Notification will be rejected and the trader must submit a new one containing the correct "Entry Key" data elements.

If the declared MRN is incorrect, the following steps must be taken:

- If the MRN of the Arrival Notification is missing, a separate 'Arrival Notification' message will have to be submitted.
- If an incorrect MRN has been declared on an Arrival Notification (the MRN cannot be found), the Arrival Notification will be rejected and the trader must submit a new one containing the correct MRN.
- If an Arrival Notification contains a MRN not related to the arrival in question (for example, MRN of another vessel), the trader must contact the Electronic Customs Clearance Centre.

### **8.4 Amendment of an Arrival Notification and Presentation (IE 347)**

Declaration data can be amended within 48 hours from the acceptance.

After a corrected declaration has been received by Customs, the systems checks item by item if the item may be amended or deleted. An item may not be amended or deleted if

- Customs have notified of the examination of the goods or
- the item has already been assigned a customs-approved treatment or use

The system accepts the amendment of the Arrival Notification and Presentation regarding other items. The data on the items that were not allowed to be amended will remain unchanged in the new Arrival Notification and Presentation.

After receipt of the above-mentioned notifications from Customs, corrections are possible only with the permission of the customs office in question and can be made either manually or via the temporary storage operator's unloading report.

### **8.5 Amendment of temporary storage operator's unloading report**

Temporary storage operators have to notify Customs of the receipt of the goods via a message or Customs' Internet service. If the storage operator, when unloading the goods, identifies discrepancies from the Entry Summary Declaration (or Summary Declaration for temporary storage) data he must notify Customs of the discrepancies. Customs accept the unloading report submitted by the warehousekeeper and request additional information from the person lodging the Entry Summary Declaration or Summary Declaration for temporary storage, since the data on the Entry Summary or Summary Declaration for temporary storage will be changed according to the unloading report in respect of goods that have already been presented. Customs will supervise the amendment of the data elements.

An unloading report may be corrected within 24 hours of submitting the original unloading report. If the goods have already been released for a customs procedure, the report will be directed to a customs official for determination of necessary actions.

### **8.6 Amendment of a Diversion Request**

Correction of a Diversion Request requires approval of the customs office in question. These corrections cannot be made electronically.

### **8.7 Amendment of an Exit Summary Declaration**

Exit Summary Declarations can be amended, either in order to correct an error identified by Customs, as described in paragraph 8.1.1, or in order to correct an error detected by the declarant as described in paragraph 8.1.2. Data elements of the declaration can be amended until Customs have accepted the Exit Manifest Presentation.

The amended declaration will be processed in the same way as the original declaration. The amendment request will either be accepted or rejected. If the declaration is in such a state that it is not possible to amend it, Customs notify the customer of the rejection via a rejection message and the original declaration is still valid. Customs cannot accept an amendment request, if the customer has been informed that Customs intend to examine the goods or the Exit Manifest Presentation has been lodged.

Details of the declarant or their representative **cannot be amended** via an amendment request. All other details of an Exit Summary Declaration can be amended. If the person lodging the declaration

or the representative has changed, the Electronic Service Centre must be notified of this. In this case, Customs invalidate the original Exit Summary Declaration and the person responsible for lodging a Summary Declaration must complete a new Exit Summary Declaration.

## **8.8 Amendment of an Exit Manifest Presentation**

Exit Manifest Presentations can be amended until Customs have accepted the Exit Notification.

Details of the declarant or their representative declared in the Exit Manifest Presentation cannot be amended via an amendment request. All other details of an Exit Manifest Presentation can be amended until Customs have accepted the Exit Notification. If the person lodging the declaration or the representative has changed, the Electronic Service Centre must be notified of this. In this case, Customs invalidate the original Exit Manifest Presentation and the person responsible for lodging a manifest presentation must complete a new Exit Manifest Presentation.

After a corrected declaration has been received by Customs, the systems checks item by item if the item may be amended or deleted. An item may not be amended or deleted if the Exit Notification has already been lodged for it.

The system accepts the amendment of the Exit Manifest Presentation regarding other items. The data on the items that were not allowed to be amended will remain unchanged in the new Exit Manifest Presentation.

## **8.9 Amendment of an Exit Notification**

Amendment of an Exit Notification requires approval of the Electronic Service Centre. These corrections cannot be made electronically.

# **9. PROCESSING CRITERIA**

## **9.1 Declarations processed automatically**

Declarations lodged via a message or Customs' website that do not contain any information based on which they can be directed for manual processing are processed in automatic mode. Customs officials may, however, use a tag to direct a declaration, which otherwise would be processed automatically, for manual processing at a later stage (e. g. a certain item of an Entry Summary Declaration when the goods are presented).

## **9.2 Declarations directed for manual processing**

The computer system finds declarations to be selected for manual processing based on different criteria. Declarations selected for manual processing are those declarations which, for some reason, require human decision-making or other measures, and cases which, for a particular reason, cannot be processed automatically. These criteria are often provided by special legislation.

When a declaration is selected for manual processing, the computer system indicates the reason why it was picked up and the required measures as a remark and/or instruction. A declaration can simultaneously be associated with several criteria based on which it will be suspended out. Declarations selected for manual processing are suspended in the computer system until all statuses requiring manual operations set by the system and the processing official have been resolved.

Declarations selected for manual processing must be processed according to the defined operations models by the time limits prescribed for lodging Entry Summary Declarations (tables 1 and 4).

### **9.3 Control measures**

Part of the goods is subject to customs controls either due to mandatory provisions of the law or high risk associated with the goods. The controls must always be carried out prior to assigning goods to a customs-approved treatment or use and the controls may result in prohibition or permission of the entry of the goods into the territory of the Community.

The person who presented the goods will be notified electronically of the physical examination to be carried out. If the suggested date and place of the examination are not convenient, the declarant has to contact Customs.<sup>47</sup>

If discrepancies from the declared particulars are identified, Customs will decide on further measures: a declaration must be lodged immediately for the goods not indicated in the Entry Summary Declaration; Customs may correct the particulars of the Entry Summary Declaration or Summary Declaration for temporary storage in respect of missing goods or otherwise incorrect particulars. Customs will notify the declarant of the amended particulars. Customs may also impose a surcharge for fault.

---

<sup>47</sup> However, Customs may also carry out so-called raids without prior notice.

## **10. SANCTIONING**

### **10.1 Please note:**

Customs monitor entering of declarations into the AREX system and compliance with the rules concerning the entry and exit of goods. If minor non-conformances are found, Customs may admonish the trader by sending an admonition by post.

### **10.2 Levying a surcharge for fault**

Surcharges for fault related to the Summary Declaration procedure will be determined by the national legislation. In Finland, surcharges for fault are based on the Customs Act.

Surcharges for fault may be imposed for different reasons, for example, in cases when

- a declaration or required for it particulars or a document has been lodged after the time limits laid down in the Regulation for the mode of transport have expired, or only after Customs have requested to lodge the declaration.
- the declaration or required for it particulars or a document has been lodged incomplete or contains errors or the declaration procedure has not been totally or partially complied with

In Finland, the surcharges for fault relating to the AREX declarations are charged through the Proteus charging system until the implementation of the financial administration's new fee charging system.

## **11. REPRESENTATION**

Declarations related to the Summary Declaration procedure may also be submitted by a representative on behalf of the trader. Such a representative must be empowered by the person responsible for the making of a declaration.

A representative making Summary Declarations acts as a direct representative referred to in Article 5 of the Community Customs Code. The trader in whose name and on whose behalf the representative is acting will always be responsible for the declared particulars.

## 12 ARRIVAL - A SHORT OVERVIEW

### 12.1 Entry Summary Declaration / Summary Declaration for temporary storage

An EDI sender submits to Customs **an Entry Summary Declaration/a Summary Declaration for temporary storage** in message format. Customs check both the formal compliance and factual accuracy of the declaration.

- If the declaration contains errors it will be rejected. The customer will be notified that the declaration was rejected and also why it was rejected. The transaction is not pending in Customs, in order to initiate processing of the declaration, the customer must restart the declaration process (must submit a completely new Entry Summary Declaration/Summary Declaration for temporary storage).
- If the declaration is correct it will be accepted. An acceptance notification, which contains the unique reference number MRN assigned by Customs to the declaration, will be sent to the customer. This reference and related goods item numbers should be used when a declaration is amended or must be invalidated. The reference is also used in Arrival Notifications and Presentations. If goods arrive via another Member State by the same means of transport they already have been assigned a MRN. In this case Customs will not issue a new reference number.

Processing of the correct declaration will be continued using different selection criteria and risk analysis. Based on this processing, the system may direct part of the declarations to a processing official.

- If the declaration is directed to a processing official, the official may decide whether or not additional information is needed or request to correct the declaration (send an error notification), or return the declaration for automatic processing. The processing official may also decide that control measures are required in respect of an item/ items of declaration/declarations.
- If processing of the declaration continues in the totally automatic mode, the system automatically records for each goods item the information about whether or not control measures are required. If control measures should be carried out in respect of goods of an authorised economic operator (AEO) he will be notified of the control measures already prior to the presentation of the goods
- In the case of deep sea container traffic when so high a risk is associated with the container that the goods may not be brought into the territory of the Community, the declarant will be notified that the container may not be loaded (so-called NoLoad message).

The declaration remains waiting for the presentation of the goods.

### 12.2 Arrival Notification and Presentation

An EDI sender submits to Customs **an Arrival Notification and Presentation** in message format. Customs check both the formal compliance and factual accuracy of the declaration.

- If the declaration contains errors it will be rejected. The customer will be notified that the declaration was rejected and also why it was rejected. The transaction is not pending in Customs, in order to initiate processing of the declaration, the customer must restart the declaration process (must submit a completely new Arrival Notification and Presentation).
- If the declaration is correct it will be accepted. An acceptance notification containing the unique identifier assigned by Customs to the declaration, which is not a MRN, will be sent to the customer. This reference and associated with it goods item numbers should be used when a declaration is amended or must be invalidated.

Processing of the correct declaration will be continued using different selection criteria. Based on this processing, the system may direct part of the declarations to a processing official.

- If the declaration is directed to a processing official, the official may decide whether or not additional information is needed or request to correct the declaration (send an error notification) or return the declaration for further automatic processing. The processing official may also decide that control measures are required in respect of an item/ items of the declaration.
- If processing of the declaration continues in the totally automatic mode, the system automatically records for each goods item of the Entry Summary Declaration information about the arrival.

Information about the arrival initiates possible control measures.

### **12.3 Goods may be brought / may not be brought / control measures**

Customs will notify the person who lodged the Arrival Notification and Presentation

- that a certain good item declared in the Entry Summary Declaration will be subject to the control measures
- that certain goods may not be brought into the territory of the Community
- that a certain goods item may be assigned to a customs-approved treatment or use.

If control measures are taken in respect of a goods item, customs will notify after the measures have been carried out

- that certain goods may not be brought into the territory of the Community
- that a certain goods item may be assigned to a customs-approved treatment or use.

### **12.4 Temporary storage operator's notifications**

a) A temporary storage operator submits an unloading report to Customs (is not requesting information from Customs).

In both alternatives, Customs check both the formal compliance and factual accuracy of the declaration.

- If the declaration contains errors it will be rejected. The customer will be notified that the declaration was rejected and also why it was rejected. The transaction is not pending in Customs, in order to initiate processing of the declaration, the customer must restart the declaration process (must submit a completely new declaration).
- If the declaration is correct it will be accepted. An acceptance notification containing the unique identifier assigned by Customs to the declaration, which is not a MRN, will be sent to the customer. This reference and associated with it goods item numbers should be used when a declaration is amended or must be invalidated.

Processing of the correct declaration will be continued using different selection criteria and risk analysis. Based on this processing, the system may direct part of the declarations to a processing official.

- If the declaration is directed to a processing official, the official may decide whether or not additional information is needed or request to correct the declaration (send an error notification) or return the declaration for further automatic processing.
- If processing of the declaration continues in the totally automatic mode, the system automatically records for each goods item of the Entry Summary Declaration the information about the unloading results.

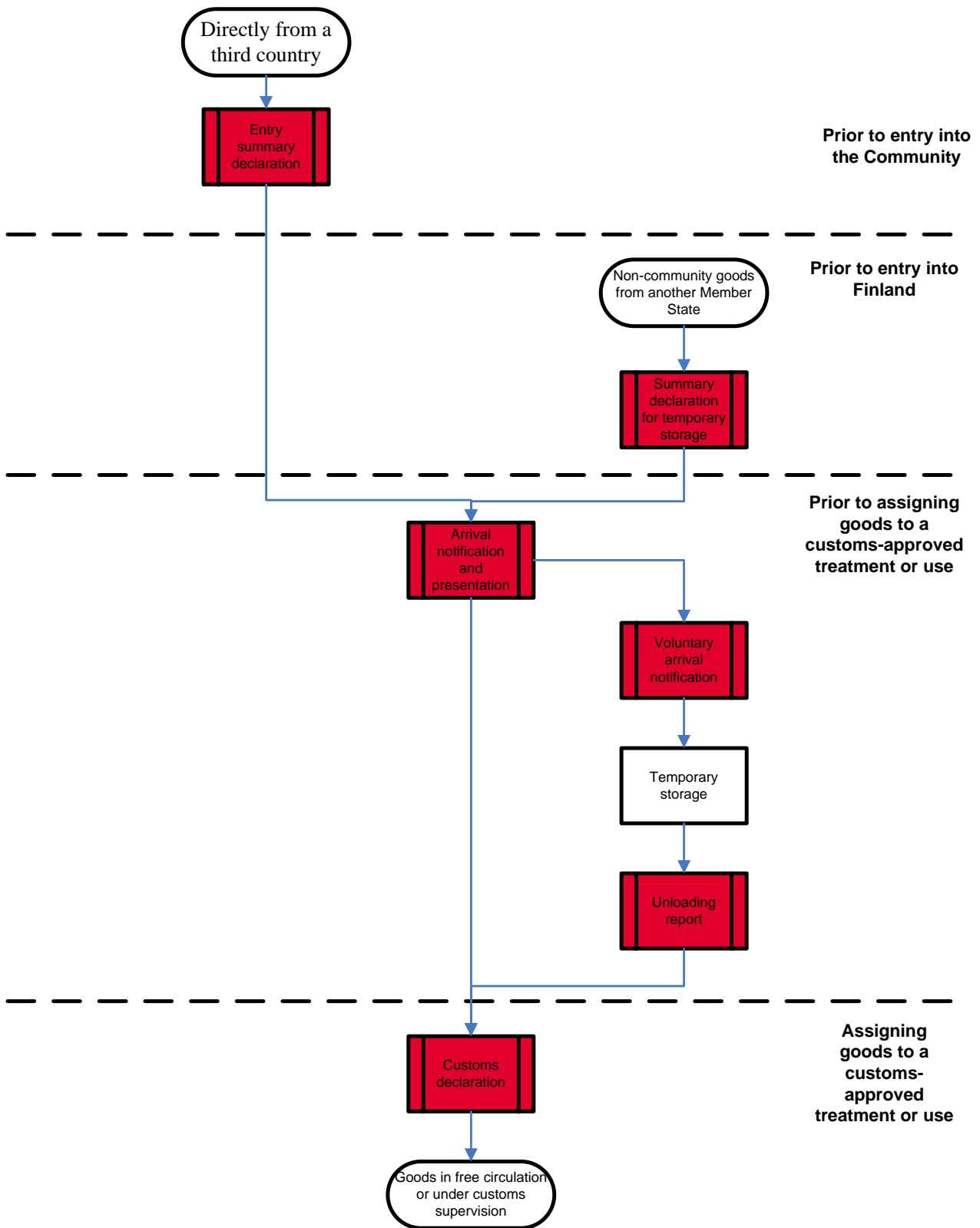
—  
b) The storage operator requests to submit the information required for making the unloading report.

The temporary storage operator notifies Customs of the goods that arrived at the temporary storage premises by communicating the MRN of the Entry Summary Declaration and relating to it numbers of the goods items to be taken into temporary storage.

Customs send as a response certain particulars relating to the goods items.

The temporary storage operator responds by submitting to customs the unloading report (no discrepancies, (excess/missing goods)).

**Figure 1: Processing of Entry Summary Declarations / Summary Declarations for temporary storage for goods carried by sea, air or rail**



### **13. 10 EXIT - A SHORT OVERVIEW**

More detailed process and message descriptions dealing with the lodging of export declarations, release of goods for export and processing of the 'Arrival at exit' notifications as well as message descriptions can be found on the Customs website under the heading "ELEX – Customs' new export system" at: <http://www.tulli.fi/fi/yrityksille/vienti/index.jsp>

#### **13.1 Export declaration**

The text relating to processing of export declarations will be included in the description later.

#### **13.2 Arrival at the office of exit**

The 'Arrival at exit' functionality will be implemented during the "Export4" project, which just started, so part of the material relating to this functionality will be provided in autumn 2008.

#### **13.3 Transit goods**

The text relating to transit goods will be included in the description later.

#### **13.4 Exit Manifest Presentation**

The text relating to Exit Manifest Presentation will be included in the description later.

#### **13.5 Processing of Exit Notifications**

The text relating to processing of Exit Notifications will be included in the description later.

Figure 2. Exit of goods carried by sea, air or rail

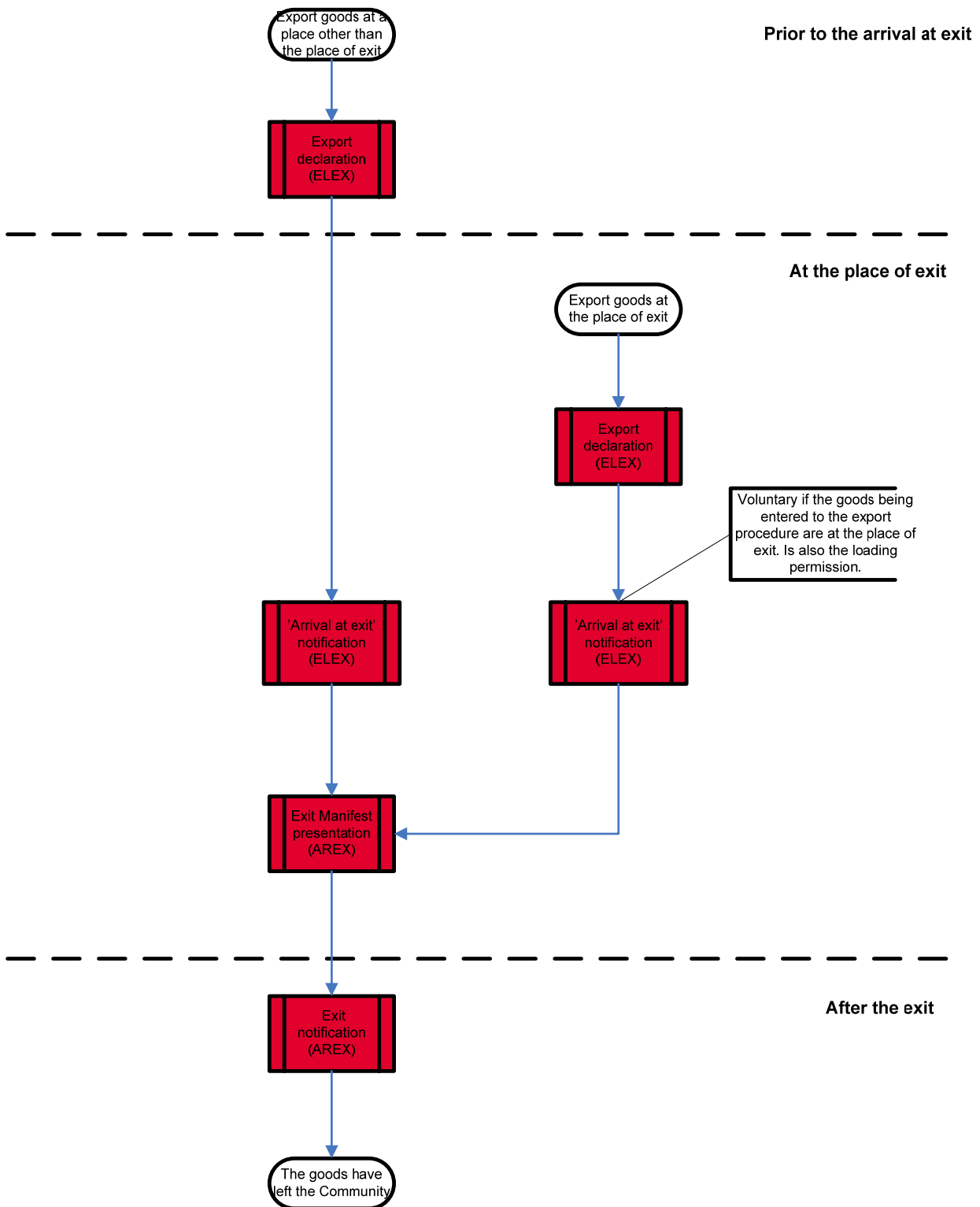
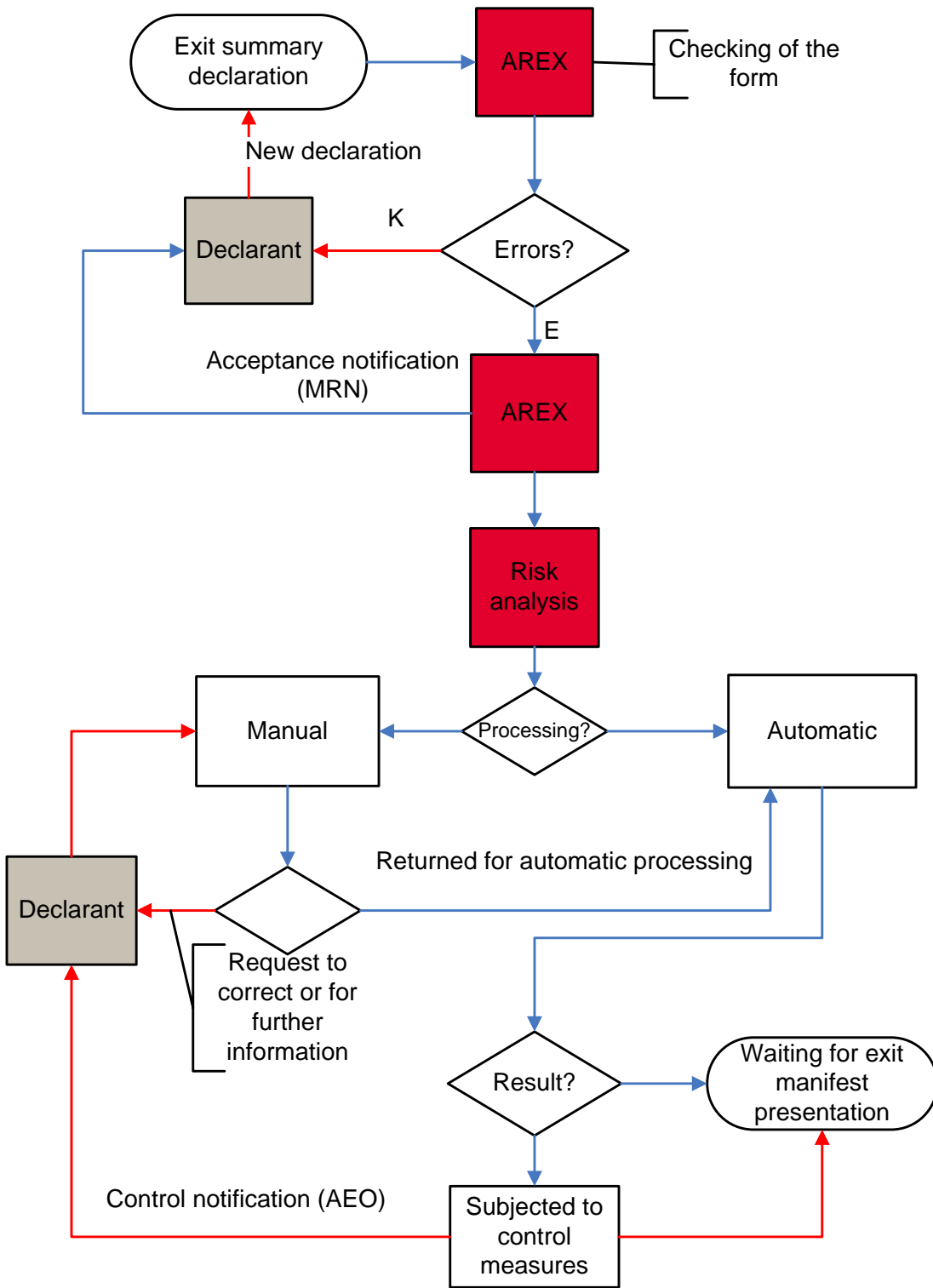


Figure 3. Processing of Exit Summary Declarations



**Figure 4. Transit of goods after temporary storage not exceeding 14 days**

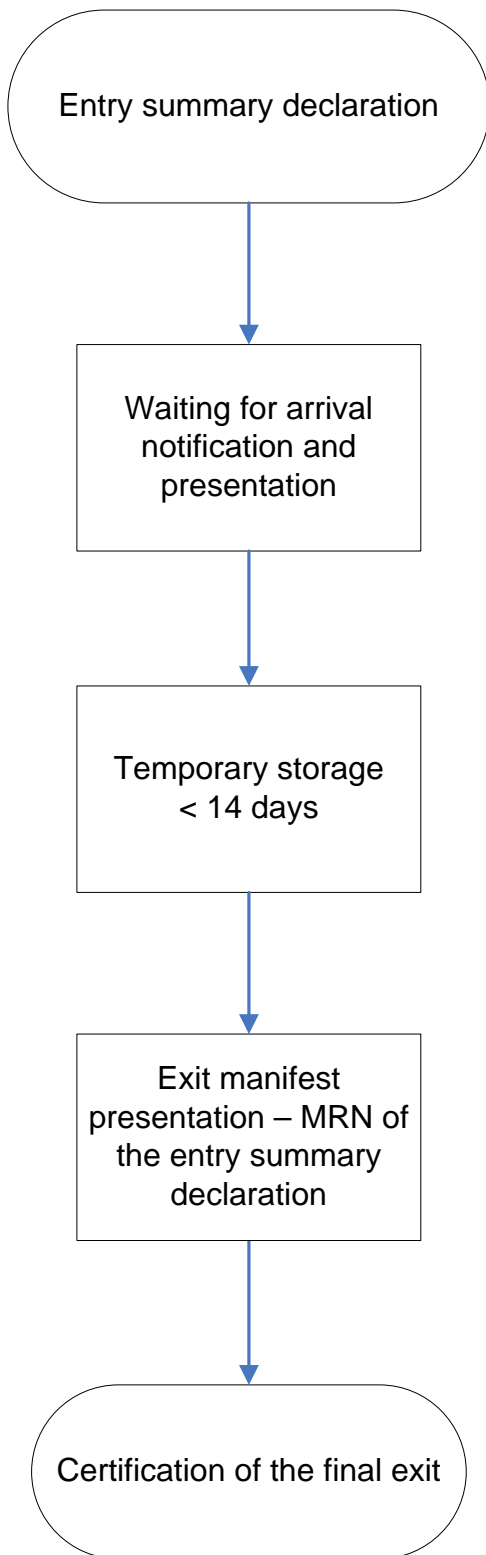
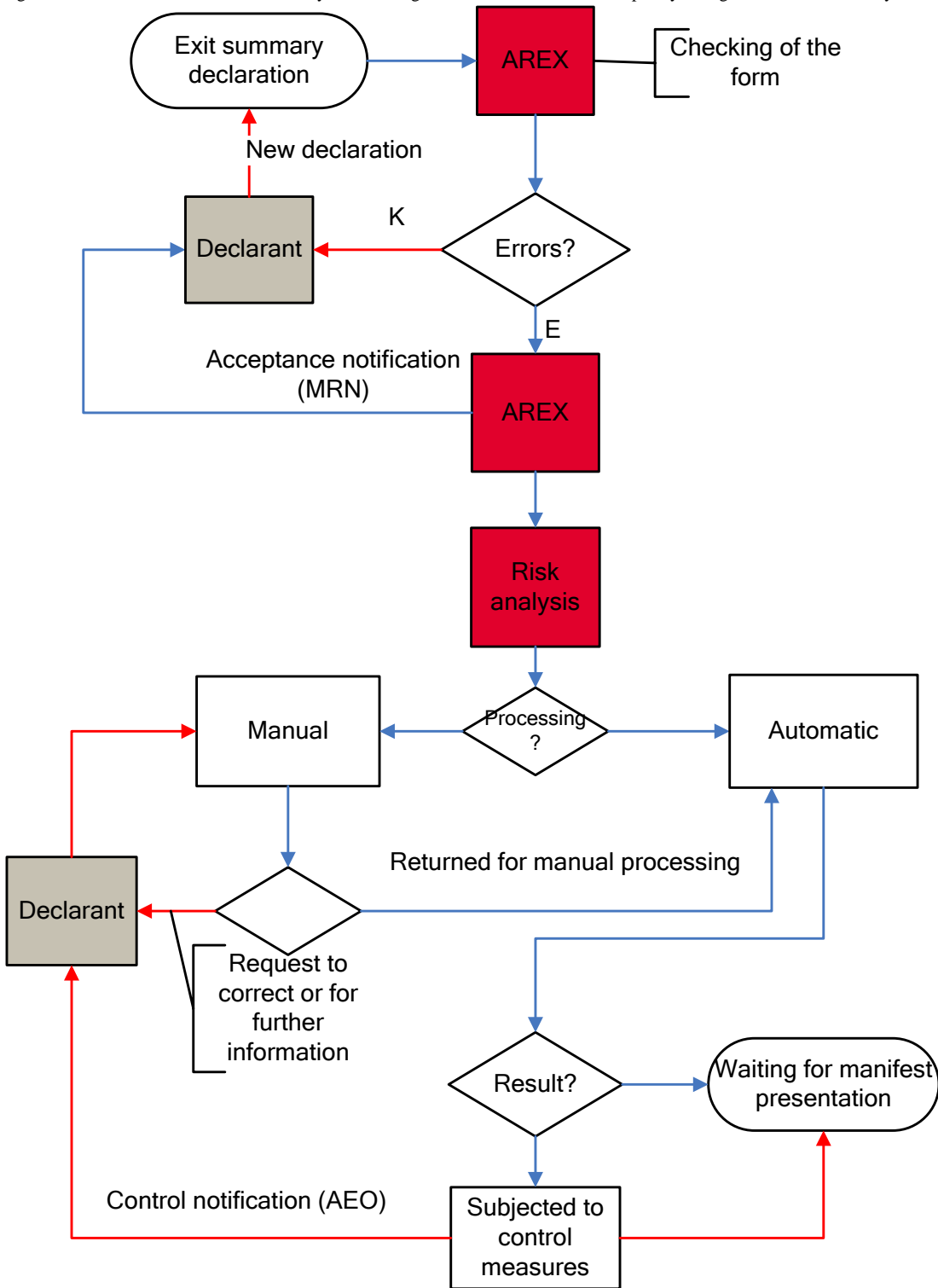


Figure 5. Intra-EU trade via a fourth country. Transit of goods which have been in temporary storage for more than 14 days



**APPENDIX 1: List of AREX customer messages**

<b>Message identifier</b>	<b>Name in English and functional definition</b>	<b>Name in Finnish</b>
IE007	Arrival Notification (for temporary storage) The Arrival Notification is a message sent by a temporary storage operator to Customs. The message will be sent upon arrival of the goods indicating that the goods are ready to be unloaded. Customs respond by sending the Entry Details Data.	Vastaanottoilmoitus.  Vastaanottoilmoitus on sanoma, jonka väliaikaisen varaston pitäjä lähettää tullille. Sanoma lähetetään siinä vaiheessa, kun tavara on saapunut ja valmis purettavaksi. Tulli vastaa lähettämällä kuljetuksen purkaustulosolettaman.
IE044	Unloading report	Purkaustulos
IE100	Request for additional information	Lisäselvityspyyntö
IE304	Entry Summary Declaration Amendment Acceptance	Saapumisen yleisilmoituksen korjauksen hyväksymissanoma
IE313	Entry Summary Declaration amendment	Saapumisen yleisilmoituksen korjaussanoma
IE315	Entry Summary Declaration	Saapumisen yleisilmoitus
IE316	Rejection (national name) Replaces messages IE405, IE424, IE446, IE449, IE605 and IE616	Hylkäässanoma, korvaa sanomat IE405, IE424, IE446, IE449, IE605 ja IE616
IE322	Entry release rejection	Tuonti yhteisöalueelle kielletty
IE323	Diversion Request Import	Diversioilmoitus
IE325	Diversion Request Acknowledgement	Diversion hyväksymissanoma
IE326	Unloading Report Acceptance	Purkaustuloksen hyväksymissanoma
IE328	Entry Summary Declaration Acknowledgement	Saapumisen yleisilmoituksen hyväksymissanoma
IE329	Entry Details Data	Purkaustulosolettama
IE330	Entry release	Tuonti yhteisöalueelle sallittu
IE344	Summary Declaration for temporary storage	Yleisilmoitus
IE345	Summary Declaration for temporary storage validation	Yleisilmoituksen hyväksymissanoma
IE3470	Arrival Notification (for the means of transport)	(Kuljetusvälineen) Saapumisilmoitus
IE347A	Arrival Notification and Presentation	Saapumisen esittämisilmoitus
IE348	Arrival Notification and Presentation validation	Saapumisen esittämisilmoituksen vastaussanoma (hyväksyminen tai hylkäys)
IE351	Preventive/prohibitive measures/control notification	Ennakkoilmoitus tullin toimenpiteistä
IE361	Import control decision notification	Ilmoitus kontrollitoimista
IE522	Exit Release Rejection	Vienti yhteisöalueelta kielletty

IE525	Exit Release Notification	Vienti yhteisöalueelta sallittu
IE547	Exit Manifest Presentation	Poistumisen esittämisilmoitus
IE548	Export Manifest Validation	Poistumisen esittämisilmoituksen hyväksyminen / hylkäys
IE561	Exit Control Decision Notification	Ilmoitus tarkastuksesta
IE590	Exit Notification	Poistumisilmoitus
IE593	Exit Notification Acceptance	Poistumisilmoituksen hyväksyminen
IE604	Exit Summary Declaration Amendment Acceptance	Poistumisen yleisilmoituksen korjauksen hyväksymissanoma
IE613	Exit Summary Declaration Amendment	Poistumisen yleisilmoituksen korjaussanoma
IE615	Exit Summary Declaration	Poistumisen yleisilmoitus
IE628	Exit Summary Declaration Acknowledgement	Poistumisen yleisilmoituksen hyväksymissanoma
IE399	Error	Virhesanoma
IE398	Cancellation	Mitätöintisanoma
IE900	Control	Kontrollisanoma