

# ENTRY AND EXIT DECLARATIONS IN FINLAND

This document is a summary of the entry and exit declarations required in Finland, related to the security amendment of the EU Customs Code.

## 1 Goods arriving in the EU

When non-community goods are imported to Finland, various declarations shall be submitted for them to Customs:

- entry summary declaration before the goods enter the EU territory, if the point of first entry into the EU is in Finland
- summary declaration before the goods arrive in Finland, if they are carried by sea or air from another EU Member State
- arrival notification and presentation when the goods arrive in Finland
- temporary storage keeper's declarations at the point of entry

Responsibilities for declarations on goods entering the EU

|                          |   |
|--------------------------|---|
| Carrier                  | Entry summary declaration to the Member State of first entry into the Community, arrival notification and presentation or other presentation of goods at the office of first entry in the Community, summary declaration and presentation of goods at the subsequent offices of entry in the Community. |
| Temporary storage keeper | Optional message of receipt, mandatory 'Unloading Report' message   |

### 1.1 Entry summary declaration

The entry summary declaration is used for submitting the so-called security data in advance, which is mandatory for all modes of transport in the EU. The data in the declaration is used for electronic risk analysis concerning safety and security.

The entry summary declaration lodged with Finnish Customs also serves as the summary declaration for temporary storage, when the goods have been presented to Finnish Customs. The entry summary declaration is submitted electronically to the AREX system of Finnish Customs. The entry summary declaration has to be submitted within the prescribed time limit before the goods included in the declaration enter the customs territory of the EU.

The carrier that has concluded a transport contract concerning the goods that will be imported is responsible for lodging an entry summary declaration. The carrier may also appoint a representative to lodge the declaration.

For goods arriving by road, no separate entry summary declaration is required if an electronic transit declaration containing the security data has been submitted in advance.

The electronic entry summary declaration can also be used to indicate the Community status of the goods.

## 1.2 Summary declaration

A summary declaration for temporary storage has to be submitted electronically to the AREX system of Finnish Customs for goods arriving on board a vessel from an EU port and unloaded in a Finnish port, if the vessel does not have a licence, approved by Customs, for authorised regular shipping service. A summary declaration shall also be submitted for non-community goods under manifest transit that are imported on board regular shipping service vessels.

A summary declaration shall be submitted for non-community goods arriving from an EU airport and unloaded at a Finnish airport.

In road and rail traffic from EU countries, no summary declaration needs to be submitted.

The responsibility to lodge a summary declaration lies with the person who presents the goods to Customs. The person lodging a summary declaration must have a valid EORI number.

The electronic summary declaration can also be used to indicate the Community status of the goods.

If an electronic entry summary declaration and an arrival notification and presentation related to it has been submitted for goods arriving to Finland from outside the EU, no separate summary declaration is submitted for the goods. As the arrival notification and presentation is approved, the entry summary declaration gets the status of summary declaration.

## 1.3 Arrival notification with entry key data

An arrival notification with entry key data can be submitted for goods arriving by sea or by air from outside the EU. The carrier who wishes to use this optional declaration is to submit it immediately on arrival. Arrival notification with entry key data is not required, if an arrival notification and presentation (see 1.4 below) is submitted immediately on arrival.

## 1.4 Arrival notification and presentation

An electronic arrival notification and presentation is mandatory for goods arriving by sea or by air for which an entry summary declaration or a summary declaration is submitted to the AREX system of Finnish Customs. It is to be provided for goods to be unloaded. However, if the optional declaration “arrival notification with entry key data” has not been submitted, the arrival notification and presentation is provided for all the goods – also for the freight remaining on board, if the vessel arrives to Finland from a port outside the EU.

An arrival notification and presentation is also submitted for goods arriving by rail from outside the EU.

The carrier is responsible for submitting the arrival notification and presentation. The carrier can use an agent, i.e. a representative, to submit the notification.

If the goods are temporarily stored at the point of entry, the arrival notification and presentation is used for providing Customs with the identification data of the temporary warehouse into which the goods will be unloaded.

In road traffic, no electronic arrival notification and presentation is submitted. Instead, the goods and the reference number for the declaration submitted for the goods and containing the security data are presented at the customs office of entry.

### 1.5 Temporary storage keeper's declarations

An electronic unloading report has to be submitted to Customs for all the goods which are unloaded into a temporary storage facility at the point of entry and for which an arrival notification and presentation has been submitted to the AREX system of Finnish Customs.

The arrival notification for temporary storage is an optional notification. By sending it to the AREX system of Finnish Customs, the storage keeper can request Customs to send the entry details data on the goods arriving at the storage facility.

For goods arriving at a temporary storage facility under a transit procedure, the unloading reports are submitted either electronically to the transit system (storage keeper with authorised consignee status) or on paper to the customs office discharging the transit movement.

## 2 Goods exiting the EU

### 2.1 Place of exit upon export

As a rule, the place of exit is the last customs office by which the goods physically exit the customs territory of the Community.

When goods are exported by rail, post, air or sea, the place of exit is the place where the carrier takes over the goods and undertakes to transport them under a single transport contract from the customs territory of the Community

For goods transported on board a vessel that does not have status as an authorised regular shipping service, the place of exit upon export is always, at the latest, the customs office within whose area the goods are loaded onto such a vessel.

### 2.2 Declarations at exit

Goods exiting the EU have to be presented to Customs at their place of exit. For the export goods, the export accompanying document that accompanies the export transport or the fallback procedure document shall be presented to Customs at the place of exit, if the exit takes place by road.

With regard to goods exiting by a mode of transport other than transport by road, the carrier, the port operator or the airport operator has to present the exiting goods at the place of exit using the following electronic declarations:

- arrival at exit notification (for export-declared goods only)
- exit manifest presentation
- exit notification.

The exporter is responsible for seeing to it that the arrival at exit notification is lodged with the Finnish export system, ELEX. The carrier cannot load export goods for which no arrival at exit notification is given. The carrier is responsible for lodging the exit manifest presentation and the exit notification to the Finnish AREX system.

The security data on goods exported from the EU under a transit procedure has to be provided in an electronic transit declaration. If the security data has not been provided for goods exiting the EU in an export declaration or a transit declaration, an electronic exit summary declaration has to be submitted for them.