



Security data declarations for goods other than export goods exiting the EU: instruction on fallback procedure

1 Scope

This instruction is applied to goods other than export goods exiting the EU and for which security data cannot be provided electronically due to an interruption of use in the Finnish Customs or the customer's electronic system:

- using a transit declaration (to the transit system)
- using an exit summary declaration (to the AREX system)

Thus, this instruction is applied to undeclared goods exiting the EU and to Community goods carried to another Member State via a country outside the EU.

This instruction is not applied to:

- goods for which an export or a re-export declaration has been lodged. Instructions on the fallback procedure for exports have been published separately in the [customer bulletins for export](#) (No. 19 and 20).
- goods exiting the EU under a transit procedure and for which an electronic export declaration or a re-export declaration containing the security data has been provided as the previous procedure
- goods exiting the EU for which the country of destination is Switzerland or Norway (the security data are not required to be provided for goods with a destination in these countries)

This instruction also covers the fallback procedure for the exit manifest presentation to be submitted to the AREX system for goods *other those declared for export* exiting by sea, air or railway. Instructions on the fallback procedure concerning the physical exit of *goods declared for export*, on the other hand, have been published in the [AREX customer instructions](#), instruction No. 1 (only available in Finnish). (A distinction is to be made between the declarations related to the physical exit of goods and the security data declarations, since here, it is of no significance whether Switzerland or Norway is the country of destination or not).

This instruction is valid as of 1 January 2011 until further notice.

2 General

The forms to be used as the fallback documents have been defined by EU legislation. The forms and the completion instructions are available on the Finnish Customs website at: [Fallback procedure forms](#). It is not yet obligatory to use the new forms. For the time being, other documents (that contain the same information) can also be used under certain procedure-specific conditions.

If the fallback procedure is used due to an interruption in the electronic system of Customs, the paper-based declarations must be submitted to Customs within the same given time limit that applies to submitting electronic declarations:

- goods exiting by road: 1 hour prior to the exit of the goods
- goods exiting by railway or waterway via Saimaa Channel: 2 hours before the train crosses the land border or the vessel departs from the port
- goods exiting by air: 30 minutes prior to the departure of the aircraft
- container traffic where exiting goods are directly exported via oceans: 24 hours before the goods are loaded into the container
- direct exports of goods exiting via oceans, other than container traffic: 4 hours prior to the departure of the vessel
- goods exiting by sea to ports of the Baltic Sea: 2 hours prior to the departure of the vessel

If the fallback procedure is used due to an interruption in the customer's electronic system, the paper-based declarations must be submitted to Customs at the latest 4 hours prior to the exit of the goods. The fallback declaration for exiting goods in containers to be directly exported via oceans must also be lodged 24 hours before the goods are loaded into the container.

A paper-based exit summary declaration must be submitted to the customs office closest to the location of the place of exit. Transit declarations are to be submitted to the customs office where the goods are placed under the transit procedure (in accordance with the T and TIR fallback procedures). If this customs office is not open, the declarations can be sent to Electronic Customs Clearance Centre to the following e-mail address: sahkoinen.tullaus@tulli.fi.

3 Goods arriving at the place of exit under a transit procedure

3.1 Interruption of use upon the acceptance of a transit declaration for TIR road transports

If an electronic transit declaration containing the security data cannot be lodged for exiting TIR transports crossing the border of the EU, a TIR-Carnet form must be used and the security data is to be provided using a 'Security and Safety Document' (SSD) form or an administrative, a commercial or a transport document which contains the same information (e.g. a consignment note). The completed SSD or the document with the same information must be presented to Customs at the place

of exit or already at the place of dispatch of the goods, where the document is stamped. This stamped document must also be presented to Customs at the place of exit.

If the TIR Carnet is accepted for opening under a fallback procedure without an electronic transit declaration at the customs office of departure and the TIR Carnet is presented at the customs office of exit without a stamped SSD form approved by Customs and containing the security data, an exit summary declaration containing the security data must be provided at the place of exit.

3.2 Interruption of use upon the acceptance of a T transit declaration, after which the goods exit the EU

This procedure should be applied when the goods are carried to the border of the EU in order to exit the EU using the T transit procedure and the goods exit the EU by the end of the transit procedure. The exit of the goods can continue directly across the border using road or rail transport or the goods in transit can be loaded directly onto a ship or an aircraft without first entering them into the temporary storage records at the place of exit.

If an electronic transit declaration cannot be submitted for the transport at the border, a Transit Security Accompanying Document (TSAD) is used as a fallback procedure form. When the security data are included in the transit declaration, the TSAD form and the goods are to be presented at the customs office of exit.

The principal can also use a Transit Accompanying Document (TAD) as a fallback procedure form, in which case the security data are not to be entered. The security data must instead be provided using a separate electronic exit summary declaration. It is recommended that the declaration is submitted already before the transit procedure has started so that the reference number of the exit summary declaration can be entered as a pre-transit document in box 40 "Summary declaration/Previous document". If it is discovered at the customs office of exit that no security data has been provided for the goods, an exit summary declaration must be presented to Customs at the border before the exit of the goods from the EU can be allowed.

4 Interruption of use upon the acceptance of an exit summary declaration

If no customs declarations containing security data have been provided for the goods exiting the EU, the security data must be submitted to the AREX system of Customs using an exit summary declaration – unless fallback declarations containing security data, which are allowed to be used under transit procedures, have been lodged.

If the exit summary declaration cannot be lodged electronically, the security data must be provided using an SSD form. For the time being, other transport documents that contain the same information as in the SSD form can also be used as fallback declarations.

An electronic exit summary declaration is not required, even afterwards, for goods for which the exit summary declaration has been accepted using the SSD form (or a document that contains the same information).

5. Declarations submitted under the fallback procedure at the stage of departure for goods exiting by sea, air or railway

5.1 Security data has been provided electronically, an interruption in the AREX system at the stage of departure

For goods exiting the EU and departing from a port, an airport or a railway yard located at the border, an exit manifest presentation must be lodged or a loading permit must be applied for otherwise. The exit manifest presentation contains a reference to the previous customs declaration containing the security data (the exit summary declaration or the transit declaration).

During an interruption in the AREX system of Customs, a loading permit for a vessel or an aircraft (or a permit to exit the Community by railway) cannot be applied for using an exit manifest presentation prior to the departure. In such cases, the loading permit can be obtained by presenting the reference number (MRN) of the exit summary declaration or the TSAD document with its reference number containing the security data of the electronic transit declaration to Customs office closest to the location of the place of exit (the customs office responsible for supervising a port, airport or railway yard).

If this customs office is not open, the declarations can be sent to Electronic Customs Clearance Centre to the e-mail address: sahkoinen.tullaus@tulli.fi. If the declaration has been submitted to Customs in paper format, Customs will approve the documents by adding a stamp on them.

If the declaration has been submitted to Customs via e-mail, Customs will approve the documents by sending a reply via e-mail.

The customer is to store the document stamped by Customs or the reply message sent by Customs via e-mail in order to be prepared for subsequent control activities by Customs.

During the fallback procedure, when the loading permit has been applied for manually, the exit manifest presentation and the exit notification must be submitted afterwards, once the interruption has ended.

5.2 Security data has been provided under a fallback procedure; the AREX system is or is not in use at the stage of departure

If the security data has been provided using a fallback procedure form, the loading permit must also be applied for manually, in accordance with the description presented under paragraph 5.1. The document required to be presented to Customs at the place of exit is the SSD or a document containing the same information (e.g. the TSAD, if the security data and the data of the transit declaration are provided using the same form). Afterwards, an export manifest presentation is not required to be submitted for such goods.

6. Initiating the fallback procedure

6.1. Fallback procedure for the transit procedure

Instructions on how to use a fallback procedure during the transit procedure is dealt with in the instructions of the National Board of Customs 170/010/2010, which have been published on the Finnish Customs website in the [Bulletins of the National Board of Customs \(THT/TMD\)](#) (only available in Finnish and Swedish).

6.2. Fallback procedure for the AREX system

A fallback procedure can be used in AREX, when Customs has informed customers about an interruption in the AREX system. Notices on the interruption in the use of the systems can be found on the [Web AREX front page](#) on the Finnish Customs website.

Customs also removes the notice of malfunction from the front pages of the online user interfaces after the interruption has ended. After this, the use of the fallback procedure is no longer allowed.

If there is an interruption of use in the message declarant's own system, the declarant must contact the Electronic Customs Clearance Centre (sahkoinen.tullaus@tulli.fi) to state that a fallback procedure is used for a reason caused by the declarant, in order to be granted a permission to use the fallback procedure. After the interruption has ended, this information must be sent to the Electronic Customs Clearance Centre using the same address.

In addition, the message declarant can always use online declarations as a fallback procedure without any separate authorisations.

If the web declarant cannot submit an exit summary declaration or an exit manifest presentation and a exit notification attached to it due to an interruption in the Internet connection, the declarant must contact the Electronic Customs Clearance Centre (sahkoinen.tullaus@tulli.fi) to state that a fallback procedure is used for a reason caused by the declarant, in order to be granted a permission to use the fallback procedure.

Since the permission can only be requested for each case separately, there is no need to inform Customs that the interruption of use is over.