

Submitting entry declarations for goods carried by air

This instruction is intended for those operators (airline companies, their representatives, temporary storage operators and forwarding agencies) who submit entry declarations for goods carried by air. Such messages include the entry summary declaration (IE315), the summary declaration (IE344), the arrival notification (IE3470) the arrival notification and presentation (IE347) and the unloading report for temporary storage (IE044). In cases of express freights, the AREX customer instruction no. 5 is to be applied.

1. FLIGHTS ARRIVING DIRECTLY FROM THIRD COUNTRIES

1.1 Submitting an entry summary declaration

An entry summary declaration (IE315) must be submitted for all goods brought from third countries.

A grouped consignment (consolidation) consists of a master air waybill (MAWB) and one or more house air waybills (HAWB). Master air waybills are sent from forwarding agencies to forwarding agencies, and "consolidation" shall be entered as the goods description. The actual consignor, consignee, and goods description are marked in the house air waybill.

A split consignment refers to a consignment that has been declared as arriving on several flights. In the airline companies' systems, the consignments are manifested at master air waybill level (MAWB), and no manifest data are available at house air waybill level (HAWB). Due to this, for each split consignment, the house air waybill data are to be entered in full under the goods item data (i.e. provide the HAWB data completely, as the HAWB manifest data are not available). The MAWB data are to be provided in full as well. The manifested amount must not be provided.

The data for each goods item provided in the HAWB are to be entered in the entry summary declaration. Under the goods item data, as additional documents, the number of the HAWB must be entered using the produced document code N703 and the number of the MAWB using the produced document code N741.

In air freight consignments, the air waybill (AWB) is addressed directly to a consignor or to an agent. When an air freight consignment has been declared as arriving on several flights, the airline company is to lodge an entry summary declaration,

IE315, containing the manifested amounts (i.e. not providing the amounts entered in the air waybill, AWB).

The data provided in the AWB are to be entered in the entry summary declaration for each goods item. Under the goods item data, the number of the AWB must be entered as an additional document using the produced document code N740.

ULD (Unit Load Device) consignments

ULD refers to a transport unit in air traffic. A consignment is a ULD consignment when the master air waybill (MAWB) has been filled in using the number of the ULDs instead of providing the total number of packages in the house air waybills (HAWB). In the airline company's system, the number of packages provided in the master air waybill (MAWB) is shown as the number of ULDs. However, in the entry summary declaration, the total number of packages in the house air waybills (not the number of ULDs) must be provided as the total number of packages.

Therefore, for each split consignment, the house air waybill data are to be entered in full under the goods item data (i.e. provide the HAWB data completely, as the HAWB manifest data are not available).

The data for each goods item provided in the HAWB are to be entered in the entry summary declaration. Under the goods item data, as additional documents, the number of the HAWB must be entered using the produced document code N703 and the number of the MAWB using the produced document code N741.

In the airline companies' systems, as regards the split ULD consignments, the consignments have been manifested at master air waybill level (MAWB), and no manifest data are available at house air waybill level (HAWB). Therefore, for each split ULD consignment, the house air waybill data are to be entered in full under the goods item data (i.e. provide the HAWB data completely, as the HAWB manifest data are not available).

1.2 Submitting an arrival notification and an arrival notification and presentation

Upon the arrival of a flight, an arrival notification and presentation must be submitted for the whole freight carried onboard the aircraft and which as been entered in the entry summary declaration. An arrival notification (IE3470) can also be provided separately, when necessary. In such cases, an arrival notification and presentation must also be provided for **the goods to be unloaded**.

In the arrival notification and presentation, the goods must be declared:

- as not to be unloaded, referring to the goods that will not be unloaded from the aircraft, or
- for unloading into temporary storage facilities, or
- for clearance at once (not unloaded into temporary storage facilities at all).

If the goods are declared for unloading into temporary storage facilities, the arrival notification and presentation must contain the identifier of the temporary storage (R number) into which the goods will be unloaded. The goods are entered into the temporary storage records and a separate unloading report (IE044) is to be submitted for them. The MRN and the related item number of the entry summary declaration must be entered in the temporary storage records for each item. In cases where goods are assigned a customs-approved treatment or use after the temporary storage period, the MRN and the related item number of the entry summary declaration must be referred to in the subsequent customs declaration. However, the entry number provided by the company need not be referred to in the subsequent declaration.

As regards split consignments, it should be noted that each split consignment is allocated a unique MRN and goods item number which are to be referred to in the subsequent customs declaration when clearing the split consignments. In practice, only the goods that have actually arrived can be cleared through customs.

If goods arriving in an ULD consignment are transferred to a temporary storage facility of a forwarding agency under the customs transit procedure immediately after they have been presented to Customs, the warehouse identifier of the airport operator's temporary storage (R number) need not be entered in the arrival notification and presentation or into the temporary storage records. The transit declaration must contain a reference to the MRNs and the goods item numbers of the entry summary declaration as the previous procedure. An unloading report must be lodged for the goods to the transit system.

2. FLIGHTS ARRIVING FROM OTHER COMMUNITY COUNTRIES

2.1 Submitting a summary declaration (for temporary storage)

A summary declaration for temporary storage (IE344) is to be submitted for undeclared goods (T1) that will be unloaded at the customs office of entry.

The grouped consignment consists of one master air waybill (MAWB) and one or more house air waybills (HAWB). Master air waybills are sent from forwarding agencies to forwarding agencies, and "consolidation" shall be entered as the goods description. The actual consignor, consignee, and goods description are marked in the house air waybill.

A split consignment refers to a consignment that has been declared as arriving on several flights. In the airline companies' systems, the consignments have been manifested at master air waybill level (MAWB), and no manifest data are available at house air waybill level (HAWB). Due to this, for each split consignment, the house air waybill data are to be entered in full under the goods item data (i.e. provide the HAWB data completely, as the HAWB manifest data are not available).

In the summary declaration, as the transport document for the manifest item, the number of the MAWB must be entered using the produced document code N741 and the number of the HAWB using the produced document code N703.

In air freight consignments, the air waybill (AWB) is addressed directly to a consignor or to an agent. When an air freight consignment has been declared as arriving on several flights, the airline company is to lodge a summary declaration, IE344, containing the manifested amounts (i.e. not providing the amounts entered in the air waybill, AWB).

In the summary declaration, as the transport document, the number of the AWB must be entered using the produced document code N740 both for the manifest item and for the goods item.

ULD (Unit Load Device) consignments

ULD refers to a transport unit in air traffic. The consignment is a ULD consignment when the master air waybill (MAWB) has been filled in using the number of the ULDs instead of providing the total number of packages in the house air waybills (HAWB). In the airline company's system, the number of packages provided in the master air waybill (MAWB) is shown as the number of ULDs. In the summary declaration, the total number packages in the house air waybills (not the ULDs) must be provided as the total number of packages.

Therefore, for each split consignment, the house air waybill data are to be entered in full under the goods item data (i.e. provide the HAWB data completely, as the HAWB manifest data are not available).

In the summary declaration, as the transport document for the manifest item, the number of the MAWB must be entered using the produced document code N741 and the number of the HAWB using the produced document code N703.

In the airline companies' systems, as regards the split ULD consignments, the consignments have been manifested at master air waybill level (MAWB), and the manifest data are not available at house air waybill level. Therefore, for each split ULD consignment, the house air waybill data are to be entered in full under the goods item data (i.e. provide the HAWB data completely, as the HAWB manifest data are not available).

2.2 Submitting an arrival notification and presentation

An arrival notification and presentation (IE347) must be submitted for all undeclared freight carried onboard the aircraft and which has been entered in the summary declaration (IE344).

In the arrival notification and presentation, the goods must be declared:

- for unloading into temporary storage facilities, or
- for clearance at once (not unloaded into temporary storage facilities at all).

If the goods are declared for unloading into temporary storage facilities, the arrival notification and presentation must contain the identifier of the temporary storage (R number) into which the goods will be unloaded. The goods are entered into the temporary storage records and a separate unloading report (IE044) is to be submitted for them. The MRN and the related item number of the summary declaration must be entered in the temporary storage records for each item. In cases where goods are assigned a customs-approved treatment or use after the temporary storage period, the MRN and the related item number of the summary declaration must be referred to in the subsequent customs declaration. However, the entry number provided by the company need not be referred to in the subsequent declaration.

As regards split consignments, it should be noted that that each split consignment is allocated a unique MRN and goods item number which are to be referred to in the subsequent customs declaration when clearing the split consignments. In practice, only the goods that have actually arrived can be cleared through customs.

If goods arriving in a ULD consignment are transferred to a temporary storage facility of a forwarding agency under the customs transit procedure immediately after they have been presented to Customs, the warehouse identifier of the airport operator's temporary storage (R number) need not be entered in the arrival notification and presentation or into the temporary storage records. The transit declaration must contain a reference to the MRNs and the goods item numbers of the summary declaration as the previous procedure. An unloading report must be lodged for the goods to the transit system.

3. SUBMITTING UNLOADING REPORTS FOR TEMPORARY STORAGE

3.1 Submitting an unloading report

After the goods that have been declared using an arrival notification and presentation have been unloaded and entered into temporary storage records, the storage operator must send an electronic unloading report (IE044) for the goods to the AREX system of Customs. The unloading report must be submitted immediately after the goods have been unloaded. If the information provided in the unloading report matches the (entry) summary declaration data and if the information is in the correct form, Customs will automatically send an acceptance message to the storage operator. If any discrepancies are found, the declaration will be selected for manual processing. An acceptance message will, however, be sent to the storage operator as a response to the unloading report.

3.2 Submitting an unloading report with discrepancies

All irregularities must be reported in the unloading report, whether the discrepancy relates to the quantity of the goods (missing goods or non-manifested goods), the goods description or other discrepancies. Discrepancies must be reported for each goods item.

The case of non-manifested goods refers to a situation where the actual quantity of the arrived and unloaded goods is larger than the quantity provided in the (entry)

summary declarations accordant with the arrival notification and presentation. If non-manifested goods are found, the temporary storage keeper must not remove the goods from temporary storage before all entry declarations have been lodged.

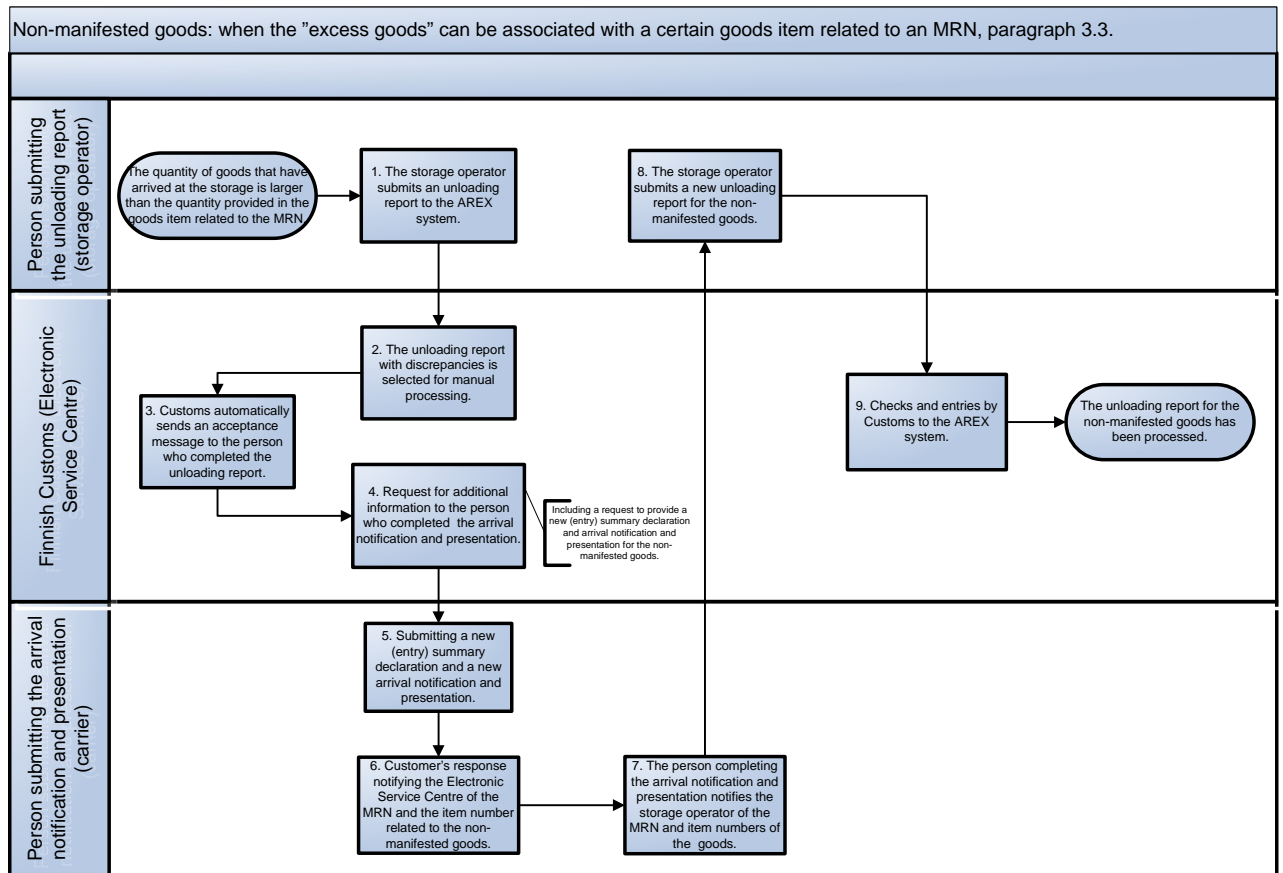
A new arrival notification and presentation and a new (entry) summary declaration must be submitted for the excess quantity of the goods that have arrived. If the original package is deformed due to technical problems during transport (e.g. when pallets or rims have come off) this deformation is to be entered under “packages” in the unloading report for each goods item. In such cases, a new (entry) summary declaration and a new arrival notification and presentation need not be submitted to Customs.

The case of missing goods refers to a situation where the actual quantity of the goods arrived at and unloaded into temporary storage facilities is smaller than the quantity provided in the (entry) summary declarations accordant with the arrival notification and presentation.

3.3 Non-manifested goods: a case where the “excess goods” arrived at the storage can be associated with a certain goods item related to a certain MRN

Initial situation:

The quantity of goods that have arrived at the temporary storage facilities is larger than the quantity of goods declared as arriving in the goods item related to the MRN.



1. The storage operator submits an electronic unloading report to the AREX system. The findings, whether or not discrepancies have been found, should be reported for all the MRNs and the goods items relating to them. The matching goods items related to the MRN are marked as "OK". The found discrepancies are marked separately for each goods item. For instance, the actual quantity of the arrived goods is to be marked under the package details.
2. An unloading report with discrepancies will be selected for manual processing by Customs (SPAKE, the Electronic Service Centre).
3. Customs will automatically send an acceptance message to the person who submitted the unloading report. To speed up the processing of the declaration, the storage operator can notify Customs of the reason for the discrepancy detected in the unloading report. A new (entry) summary declaration and a new arrival notification and presentation must be submitted to Customs for the non-manifested goods, and the person who has completed the arrival notification and presentation will also be responsible for submitting these new declarations. (See point 5.)
4. Customs will request additional information regarding the discrepancies from the person who submitted the arrival notification and presentation.
5. The person who completed the arrival notification and presentation shall be responsible for submitting a new (entry) summary declaration and a new arrival

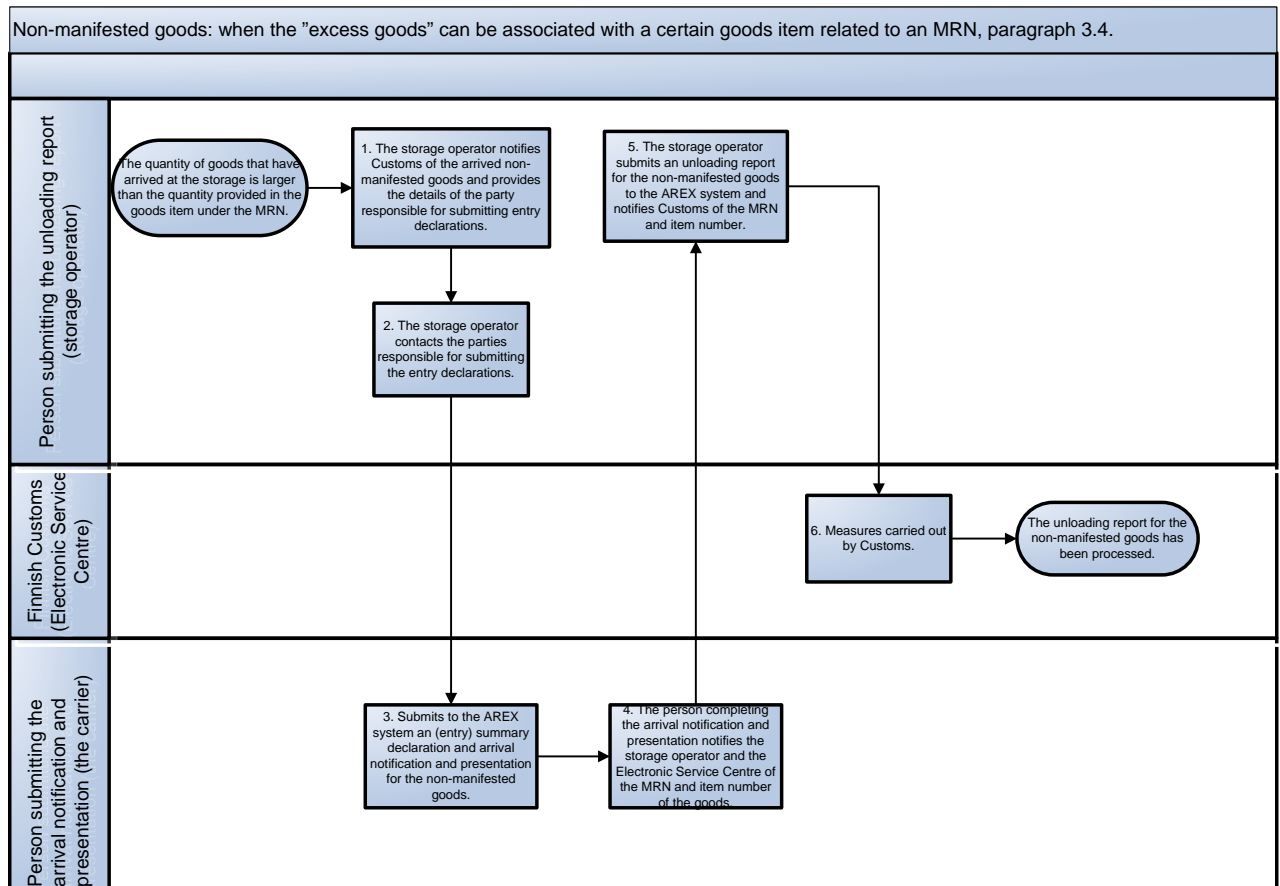
notification and presentation for the non-manifested goods. If the person responsible for submitting an (entry) summary declaration is other than the person who completed the arrival notification and presentation, the person who completed the arrival notification and presentation must ask the person who completed the (entry) summary declaration to immediately submit a new (entry) summary declaration for the non-manifested goods. The (entry) summary declaration and the arrival notification and presentation together constitute the declaration for placing of goods in temporary storage, and this is why both of these declarations are required.

6. The person who completed the arrival notification and presentation must send Customs a response to the request for additional information sent by Customs. This response can be sent via e-mail or fax and it must contain the new MRN and item numbers provided by the AREX system when submitting the new summary declaration for the goods.
7. The person who completed the arrival notification and presentation must notify the storage operator of the MRN and item numbers of the new (entry) summary declaration submitted for the non-manifested goods.
8. The storage operator submits an unloading report relating to the new arrival notification and presentation for the non-manifested goods to Customs. The new unloading report only concerns these non-manifested goods.
9. Customs will carry out necessary checks and make entries into the AREX system, after which the processing of the unloading report for the non-manifested goods will be completed.

3.4. Non-manifested goods: a case where the “excess goods” cannot be associated with any of the MRNs on the arrival notification and presentation or the goods items related to the MRN.

Initial situation:

Goods for which no entry declarations have been submitted have arrived at the temporary storage facilities.



1. The storage operator should contact Customs (the Electronic Service Centre) and notify (via e-mail, fax) of the arrival of non-manifested goods. The storage operator must provide Customs with necessary information on the arrived goods as well as the contact information of the carrier who was responsible for the transport of the goods to the place of arrival.
2. The storage operator contacts the party/parties responsible for submitting the (entry) summary declaration and arrival notification and presentation for the goods.
3. The declarant responsible for submitting the entry declarations must submit an (entry) summary declaration and arrival notification and presentation for the non-manifested goods electronically to the AREX system of Customs.
4. The person submitting the declarations notifies the storage operator and Electronic Service Centre (via e-mail or fax) of the MRN and item number(s) of the new (entry) summary declaration submitted for the non-manifested goods. (See points 5 and 6 in the figure under 3.3.)
5. The storage operator submits an electronic unloading report for the non-manifested goods.

6. Based on the temporary storage operator's notification, Customs will carry out necessary measures, as a result of which the processing of the storage operator's earlier notification concerning the non-manifested goods will be completed.

3.5. Goods are missing

Initial situation:

A temporary storage has been notified of an item with goods to be unloaded, but no goods are unloaded, since these goods **have not arrived at the storage facilities**. Alternatively, only some of the goods declared for unloading are unloaded.

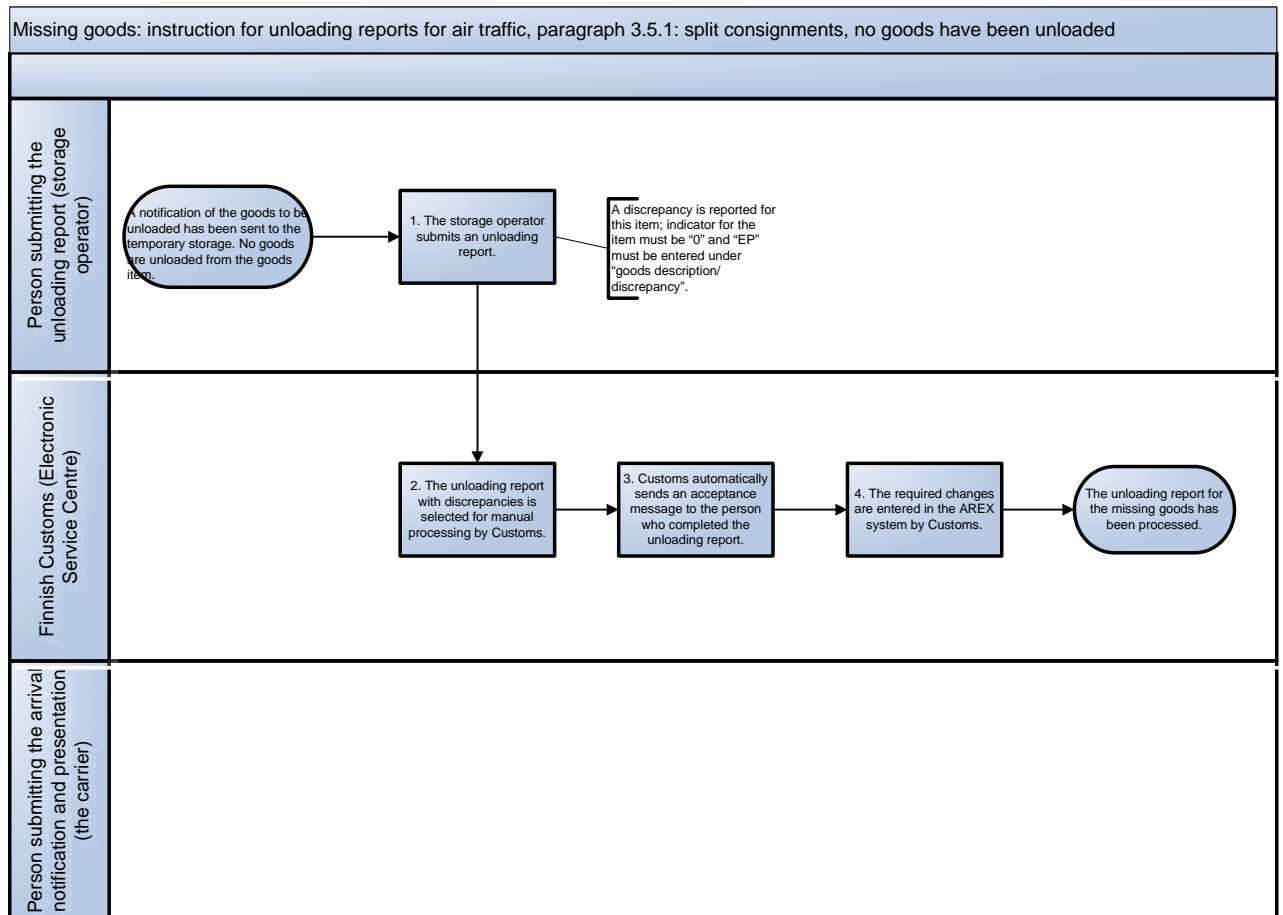
3.5.1 Grouped consignments arriving as split consignments (also grouped ULD consignments, if the goods are to be unloaded into temporary storage facilities)

Only some of the packages entered in the HAWB arrive

In the unloading report (IE044) the goods item (HAWB) is marked as "OK", even if only some of the packages arrive on the flight in question.

None of the packages entered in the HAWB arrive

If no packages are unloaded from the goods item, "no goods were unloaded" must be entered in the unloading report. In such cases, "0" must be entered as the indicator for the item status and "EP" (not unloaded) in the field "goods description/discrepancy". This is the procedure to be followed regarding all split consignments until the whole consignment has arrived.



1. The storage operator submits an unloading report to Customs. If no packages are unloaded from the goods item, “no goods were unloaded” must be entered in the unloading report. In such cases, “0” must be entered as the indicator for the item status and “EP” (not unloaded) in the field “goods description/discrepancy”.
2. The unloading report with discrepancies will be selected for manual processing by Customs (the Electronic Service Centre).
3. Customs will automatically send an acceptance message to the person who completed the unloading report.
4. Customs enters the required changes concerning the goods item in the AREX system.

The unloading report for the missing goods has then been processed.

The MRN and the related item number of the summary declaration that has been provided for each split consignment must be entered in the temporary storage records. In cases where goods are assigned a customs-approved treatment or use after the temporary storage period, the MRN and the related item number of the split

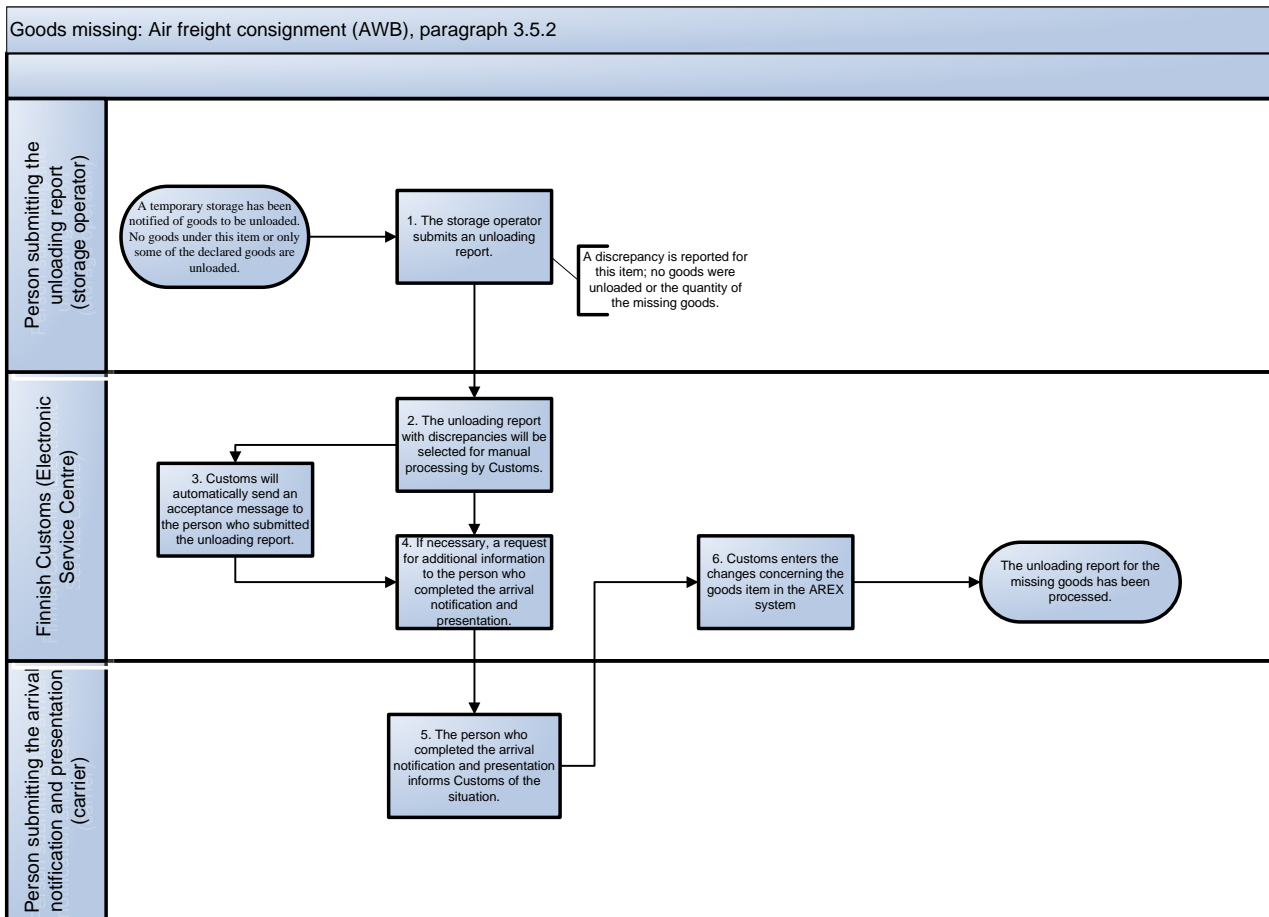
consignment must be referred to in the subsequent customs declaration instead of the entry number provided by the company. Thus, only those goods that have actually arrived in a single split consignment can be cleared through customs at once.

3.5.2 Air freight consignments (AWB)

Airline companies lodge entry summary declarations, IE315, providing the manifested amounts.

If it is discovered during the unloading of the goods into temporary storage facilities that some goods items contain a larger quantity of goods than the quantity entered in the (entry) summary declaration, this discrepancy is to be marked in the unloading report (IE044). In such cases, "0" must be entered as the indicator for the item status and the number of packages actually unloaded must be entered under "packages". In addition to the goods description, the discovered discrepancies concerning the goods item (e.g. tin buckets, missing goods) must be entered in the field goods description/discrepancy.

When an air freight consignment has been declared as arriving on several flights, the airline company is to lodge a declaration, IE315/IE044, containing the manifested amounts. If the manifested quantity has been unloaded into the storage facilities, the consignment will be marked as "OK" in the unloading report IE044.



1. The storage operator submits to Customs an unloading report with an entry in the appropriate field indicating the reason for the discrepancy or why the goods were not unloaded. In addition, the quantity of the missing goods must be entered under “packages”, as some of the declared goods were unloaded.
2. The unloading report with discrepancies will be selected for manual processing by Customs (the Electronic Service Centre).
3. Customs will automatically send an acceptance message to the person who completed the unloading report.
4. Customs will request additional information regarding the discrepancies from the person who submitted the arrival notification and presentation, if necessary. It is the responsibility of the person who completed the arrival notification and presentation to inform Customs of the situation, e.g. of possible errors during the loading of the goods.
5. In such cases, the person who has completed the arrival notification and presentation must send this report to Customs via e-mail.
6. Customs enters the required changes concerning the goods item in the AREX system.

The unloading report for the missing goods has then been processed.