



Energy taxation

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General information

Energy taxes are collected on

- liquid fuels
 - heavy and light fuel oil
 - engine fuels
 - biofuels
 - aviation gasoline and kerosene-type jet fuel
- electricity
- coal
- natural gas
- fuel peat
- tall oil.

Energy taxation in the EU

In the EU, taxes on energy are provided for in the EU Council Directive 2003/96/EC, that is, the Energy Taxation Directive, which entered into force on 1 January 2004. The directive defines the energy products and lays down the minimum levels of taxation for fuels.

Energy taxation in Finland

In Finland, energy taxes are levied on electricity, coal, natural gas, fuel peat, tall oil and liquid fuels.

To cover the expenses incurred by the State with a view to emergency stockpiling and other measures to secure supplies, a strategic stockpile fee is also levied on liquid fuels, electricity, coal, and natural gas.

The following Finnish Acts and Decrees provide for energy taxes and strategic stockpile fees:

- Act on Excise Duty on Liquid Fuels (1472/1994)
- Act on Excise Duty on Electricity and Certain Fuels (1260/1996)
- Decree on Excise Duty on Liquid Fuels (1547/1994)
- Decree of Ministry of Trade and Industry on internal consumption machinery (309/2003).

Excise duty rates on liquid fuels as of 1 January 2012

TAX RATE TABLE					
Product	Product category	Energy content tax	Carbon dioxide tax	Strategic stockpile fee	Total
Motor gasoline c/l	10	50.36	14.00	0.68	65.04
Small engine gasoline c/l	11	30.36	14.00	0.68	45.04
Bioethanol c/l	20	33.05	9.19	0.68	42.92
Bioethanol R c/l	21	33.05	4.59	0.68	38.32
Bioethanol T c/l	22	33.05	0.00	0.68	33.73
MTBE c/l	23	40.91	11.37	0.68	52.96
MTBE R c/l	24	40.91	10.12	0.68	51.71
MTBET c/l	25	40.91	8.87	0.68	50.46
TAME c/l	26	44.06	12.25	0.68	56.99
TAME R c/l	27	44.06	11.14	0.68	55.88
TAME T c/l	28	44.06	10.04	0.68	54.78
ETBE c/l	29	42.49	11.81	0.68	54.98
ETBE R c/l	30	42.49	9.62	0.68	52.79
ETBET c/l	31	42.49	7.44	0.68	50.61
TAE E c/l	32	45.64	12.68	0.68	59.00
TAE E R c/l	33	45.64	10.85	0.68	57.17
TAE E T c/l	34	45.64	9.01	0.68	55.33
Biogasoline c/l	38	50.36	14.00	0.68	65.04
Biogasoline R c/l	39	50.36	7.00	0.68	58.04
Biogasoline T c/l	40	50.36	0.00	0.68	51.04
Diesel oil c/l	50	30.70	15.90	0.35	46.95
Diesel oil para c/l	51	24.00	15.01	0.35	39.36
Biodiesel oil c/l	52	28.14	14.57	0.35	43.06
Biodiesel oil R c/l	53	28.14	7.29	0.35	35.78
Biodiesel oil T c/l	54	28.14	0.00	0.35	28.49
Biodiesel oil P c/l	55	24.00	15.01	0.35	39.36
Biodiesel oil P R c/l	56	24.00	7.51	0.35	31.86
Biodiesel oil P T c/l	57	24.00	0.00	0.35	24.35
Light fuel oil c/l	60	10.35	8.00	0.35	18.70
Light fuel oil, sulphur-free c/l	61	7.70	8.00	0.35	16.05
Biofuel oil c/l	62	7.70	8.00	0.35	16.05
Biofuel oil R c/l	63	7.70	4.00	0.35	12.05
Biofuel oil T c/l	64	7.70	0.00	0.35	8.05
Heavy fuel oil c/kg	71	8.79	9.72	0.28	18.79
Kerosene-type jet fuel c/l	81	54.76	15.28	0.35	70.39
Aviation gasoline c/l	91	49.88	13.56	0.68	64.12
Methanol c/l	100	25.18	7.00	0.68	32.86
Methanol R c/l	101	25.18	3.50	0.68	29.36
Methanol T c/l	102	25.18	0.00	0.68	25.86
If the refund applicant cannot provide a reliable account of the composition of the acquired fuel, the refund rate is as follows:					
Gasoline E 10					61,62
Gasoline E 5					62,65
Diesel oil					39,49
Light fuel oil	64	7.70	0.00	0.35	8.05

Excise duty rates on electricity and certain fuels as of 1 January 2012

TAX RATE TABLE 1

Product	Product category	Energy content tax	Carbon dioxide tax	Strategic stockpile fee	Total
Coal, coal brickets, solid fuels produced from coal (€/t)	1	54.54	72.37	1.18	128.09
Natural gas (€/MWh)					
1.1.2011–31.12.2012	2	3.00	5.94	0.084	9.024
1.1.2013–31.12.2014	2	5.50	5.94	0.084	11.524
1.1.2015–	2	7.70	5.94	0.084	13.724

TAX RATE TABLE 2

Product	Product category	Energy content tax	Strategic stockpile fee	Total
Electricity (c/kWh)				
— tax class I	1	1.69	0.013	1.703
— tax class II	2	0.69	0.013	0.703
Tall oil (c/kg)	3	18.79	0	18.79
Fuel peat (€/MWh)				
1.1.2011–31.12.2012	4	1.90	0	1.90
1.1.2013–31.12.2014	4	4.90	0	4.90
1.1.2015–	4	5.90	0	5.90

Act on Excise Duty on Liquid Fuels

Excise duty on liquid fuels is collected on motor gasoline, small engine gasoline, bioethanol, ethers used as additives in motor gasoline (MTBE, TAME, ETBE and TAEE), biogasoline, diesel oil, paraffinic diesel oil, biodiesel oil, light fuel oil, biofuel oil, heavy fuel oil, aviation gasoline and kerosene-type jet fuel as well as on methanol. In addition, all products used as engine fuels (e.g. motor kerosene, carburettor spirit, or biofuels) are also subject to taxation. All hydrocarbons used for heating are also subject to taxation.

Exempt from excise duty and strategic stockpile fee are fuels used as energy sources in oil refining processes, fuels used in industrial production as raw material or auxiliary, fuels in direct first use for the production of goods, fuels for vessel traffic other than private leisure boats, fuels used in the production of electricity, and fuels and liquefied petroleum gas used for aviation other than private leisure flights.

The parties liable to pay tax are authorised warehouse keepers as well as registered consignees and temporary registered consignees. Moreover, parties who import excisable products from non-EU countries are also liable to pay tax, as well as parties who acquire such products for tax-free purposes without due cause.

Taxable fuels

Motor gasoline

Motor gasoline refers to gasoline classified under customs tariff heading 2710.

Small engine gasoline

Small engine gasoline refers to the product classified under customs tariff heading 2710114100 which is compliant with the limits prescribed by section 2 paragraph 10 of the Act on Excise Duty on Liquid Fuels.

According to Government Bill No. 147/2010, small engine gasoline is different from regular gasoline especially with regard to its hydrocarbon composition. Small engine gasoline refers to gasoline composed of saturated, significantly branched alkanes that in practice does not contain any aromatics or olefins. Small engine gasoline does not contain any of the most harmful hydrocarbons such as benzene.

Bioethanol

Bioethanol refers to a product made from biomass that is classified under customs tariff heading 2207 in cases where it is intended for use as heating or motor fuel.

If the bioethanol has been mixed with for example gasoline, the mix is not classified under the customs tariff heading for ethanol (2207) upon import, but under tariff heading 3824. This does not, however, affect the taxation of bioethanol if the party liable to pay duties for the fuel can specify the share of ethanol in the mix.

Ethers

Ethers refer to gasoline components classified under customs tariff heading 2909:

- MTBE (a methanol-based methyl tert-butyl ether)
- TAME (a methanol-based tert-Amyl methyl ether)
- ETBE (an ethanol-based ethyl tert-butyl ether)
- TAEE (an ethanol-based tert-Amyl ethyl ether).

Biogasoline

Biogasoline refers to an oxygen-free hydrocarbon component of gasoline produced from biomass and classified under customs tariff heading 2710.

Diesel oil

Diesel oil refers to diesel oil classified under customs tariff heading 2710.

Paraffinic diesel oil

Paraffinic diesel oil (diesel oil para) refers to a product with a minimum cetane number of 70, a density of 770-800 g per litre at the temperature of 15 °C, a maximum polyaromatic hydrocarbon content of 0.1 per cent by weight, a maximum sulphur content of 5 mg per kg, and from which at least 95 per cent by volume is distilled at the temperature of 360 °C. If paraffinic diesel oil is to

be mixed with diesel oil, the diesel oil must meet the appropriate quality requirements prior to the mixing.

Biodiesel oil

Biodiesel oil refers to a product which corresponds to diesel oil and is produced from biomass.

Aviation gasoline

Aviation gasoline refers to fuel classified under customs tariff heading 2710, applicable for the combustion engines of aircraft.

Kerosene-type jet fuel

Kerosene-type jet fuel refers to fuel classified under customs tariff heading 2710, applicable for the turbine or diesel engines of aircraft.

Light fuel oil

Light fuel oil refers to diesel oil and gas oil classified under customs tariff heading 2710, applicable for heating and for machinery and stationary engines.

Light fuel oil refers to a product of which, according to the EN ISO 3405 or ASTM D 86 method, at least 85 per cent by volume, including distillation losses, distils at 350 °C. Furthermore, light fuel oil is to be made recognisable as provided by the Decree on Excise Duty on Liquid Fuels.

The use of light fuel oil as fuel for vehicles and watercraft is provided for by the Act on Fuel Fee (1280/2003) and the Act on Fuel Fee for Private Leisure Boats (1307/2007).

Sulphur-free light fuel oil

Sulphur-free light fuel oil refers to light fuel oil with a maximum sulphur content of 10 mg per kg.

Biofuel oil

Biofuel oil refers to fuel which is produced from biomass and is applicable for heating, stationary diesel engines and machinery equipped with a diesel engine.

Heavy fuel oil

With the exceptions of diesel oil and light fuel oil, heavy fuel oil refers to an oil and oil product classified under customs tariff heading 2710, applicable for heating.

Heavy fuel oil refers to a product of which, according to the EN ISO 3405 or ASTM D 86 method, at least 65 per cent by volume, including distillation losses, distils at 250 °C, or whose percentage by volume cannot be determined with the said methods at 250 °C.

Abbreviations used in the tax rate table

Abbreviations have been added in the tax rate table for liquid fuels in order to classify biofuels based on their environmental qualities. Section 2 paragraph 27 of the Act defines the abbreviations as follows:

- **R** indicates that the biofuel meets the sustainability criteria referred to in the Directive.
- **T** indicates that the biofuel meets the said sustainability criteria and has been produced from waste or leftovers, from inedible cellulose material or from lignocellulose.
- **P** refers to the above-mentioned paraffinic diesel oil.

Substitution principle

The liquid fuels for which no tax rates are quoted in the above tax table are to be taxed on the basis of their intended use according to the tax rate of the corresponding motor or heating fuel indicated in the tax table.

Furthermore, all other products used or intended to be used or marketed as motor fuels or auxiliaries, additives, or substances enlarging the volume of motor fuel are also taxable in accordance with the rate of the corresponding motor fuel.

In addition to liquid fuels, all **hydrocarbons** used or intended to be used or marketed for heating purposes are taxable in accordance with the tax rate of the corresponding heating fuel.

Assessment of tax and fee

The excise duty and the strategic stockpile fee are always assessed on the basis of a product with a temperature of 15°C. As a rule, the taxpayers are authorised warehouse keepers who must pay tax according to the quantity of fuel they deliver for consumption and use themselves during the tax period.

As of 1 January 2011, the taxation of liquid fuels is carried out as taxation of **fuel components** referred to in the tax rate table.

Liquid biofuels are to comply with the criteria of sustainable development prescribed by Directive 2009/28/EC.

Tax exemptions

Exempt from tax and strategic stockpile fee are

- fuels entered in the reserve stock of the State
- fuels used as an energy source in an oil refining process
- fuels used as raw material or auxiliary in industrial production, or in direct first use in the production of goods
- fuels used in vessel traffic other than private leisure boating
- fuels used to generate electricity
- fuels used in aviation other than private leisure flights
- liquefied petroleum gas.

Procedures for small volume producers of biofuel oil

Biofuel oil refers to biofuel used in heating, stationary diesel engines, and machinery equipped with a diesel engine. Biofuel oil can be produced from all types of biomass.

Small volume producers of biofuel oil are subjected to a simplified excise taxation procedure in cases where their production volume is less than 100 000 litres per calendar year and the fuel is not moved elsewhere than for consumption in Finland and is not used in Finland as fuel in traffic. To register as

taxpayers, producers of biofuel oil must file a written declaration with the customs district of their domicile.

If the amount of produced biofuel oil exceeds 100 000 litres per calendar year or it is produced for export or for traffic use, regular authorisation procedures of excise taxation shall be applied.

Liquefied petroleum gas

Liquefied petroleum gas refers to propane or butane or their mixture. Liquefied petroleum gas is defined by legislation as an energy product, and it falls under the Excise Movement and Control System (EMCS). However, liquefied petroleum gas is exempt from the excise duty as referred to in section 9 of the Act on Excise Duty on Liquid Fuels, meaning that no excise duty is imposed on it under any circumstances.

When liquefied petroleum gas is moved to or from Finland, an electronic accompanying administrative document (e-AD) must be used. The use of the e-AD requires the status of a tax warehouse keeper. Therefore, the export from or import to Finland of liquefied petroleum gas must take place through a tax warehouse. In the case of transfers in Finland, the e-AD can be replaced by a consignment note containing the corresponding information.

Act on Excise Duty on Electricity and Certain Fuels

Taxation of electricity

The excise taxation of electricity has been graded into two categories. Electricity used in industry and professional greenhouse cultivation is subject to the lower (II) tax category. Excise duty of the higher (I) tax category is collected on electricity used e.g. by private households as well as agriculture, forestry, construction, and services.

Parties liable to pay tax on electricity

As a rule, those liable to pay tax on electricity are network operators and electricity producers who have to provide a declaration in order to register with the customs district of their domicile.

It is possible, however, that a consumer of electricity becomes a party liable to pay tax on electricity. If a consumer of electricity has, for example, acquired electricity from the network paying the tax of the lower (II) tax category and used or delivered electricity to a purpose falling under the higher (I) electricity tax category, the consumer is liable to pay tax on the difference in the rates between the two categories. Likewise, if a party other than the network operator receives electricity in its business activities from another Member State or imports electricity from outside the Community, and the electricity does not pass through the electricity network of a network possessor in Finland, the recipient of electricity is liable to pay tax on the respective amount of electricity.

Exempt from electricity tax and strategic stockpile fee are parties who

- produce electricity with a generator not exceeding 50 KVA or with a facility consisting of several items of electricity generation equipment;
- produce electricity with a generator exceeding 50 KVA but not exceeding 2000 KVA without transferring the electricity to an electrical network;
- produce electricity onboard a vessel or in a car, train or other vehicle for the requirements of the vehicle.

The taxpayer has to lodge an electricity tax declaration on each month with the customs district of their domicile by the 18th day of the following month and pay the imposed taxes by the 27th day of that month.

Basis for the assessment of electricity tax

The excise duty on electricity and the strategic stockpile fee are assessed for each tax period in accordance with

- the quantity of electricity which the network operator delivers for consumption;
- the quantity of electricity generated by the producer of electricity;
- the difference between the electricity tax categories I and II in cases where purchased electricity of category II is used for a purpose falling under category I;
- the quantity of electricity received or imported by the consumer of electricity without the use of the electricity network in Finland.

The quantity of the electricity delivered for consumption or consumed refers to the quantity for which the network operator charges the electricity consumer, directly or through a sales company, in connection with the transmission of electricity.

Electricity entitled to category II tax

Electricity used in industry is subject to tax category II. "Industry" refers to the excavation of minerals as well as to industrial production and processing of goods. Comparable to industry are minor support activities outside industry which take place on the production site of an industrial company and are mainly connected with the company's own industrial production and its business activities. Professional greenhouse cultivation is also comparable to industry.

"Industry" refers to a plant or enterprise whose principal branch belongs under the main categories C and D of the branches of industry as defined by the Central Statistical Office in 1995, but the revised 2002 categorisation of the Central Statistical Office can also be applied when defining "industry".

Exemption from electricity tax

Exempt from excise duty and strategic stockpile fee is electricity

- transmitted between electricity networks (i.e. from one network operator to another);
- delivered by the producer of electricity into the electrical network;
- delivered outside the Community or for consumption elsewhere in the Community territory than in Finland;

- delivered for the direct use of electric rail traffic;
- consumed by the internal consumption equipment within the production of electricity or combined electricity/heat of a power plant (Decree 309/2003 of the Finnish Ministry of Trade and Industry);
- delivered to a power plant network.

Taxation of combined production of electricity and heat

The key principle of the legislation on energy taxation is that the fuels consumed in the production of electricity are exempt from tax and the fuels consumed in the production of heat are subject to tax. With regard to situations where the same plant may produce both electricity and heat, an instruction has been issued on how the fuels used by the plant are considered to be spent in the production of heat and electricity, respectively.

The combined production of electricity and heat means that, during a tax period, a power plant produces both electricity and heat for utility purposes either simultaneously or separately. This means that, in terms of taxation, the production taking place in an individual plant may be interpreted as combined production of electricity and heat, or as separate production of electricity or separate production of heat during different tax periods. Therefore, decisive for the taxation is what the plant is producing during a tax period, not what technological type the plant is considered to represent.

The fuels used to produce heat in a combined production plant are defined on the basis of the heat transferred to consumption by applying effective heat values. Heat transferred to consumption refers to the quantity of heat transmitted by the power plant to a district heating and process steam network, and for other corresponding utility purposes.

The taxes on the fuels used to produce heat in a combined production plant are assessed on the basis of the heat quantity which is obtained by multiplying the effective heat quantity transmitted to consumption by 0.9. The heat quantity thus obtained is divided onto each of the used fuels in the proportion of their consumption.

Reduction of carbon dioxide tax in combined production

According to section 4 subsection 2 of the Act on Excise Duty on Liquid Fuels and section 4 subsection 3 of the Act on Excise Duty on Electricity and Certain Fuels, in cases where light fuel oil, biofuel oil, heavy fuel oil, coal or natural gas is used in a combined production plant of electricity and heat, the amount of carbon dioxide tax will be fifty per cent of the amount prescribed by the tax rate table.

Authorised warehouse keepers can cite the amount of carbon dioxide tax in their tax returns by referring directly to the reduced tax rate, whereas other fuel consumers are to apply for a tax refund in order to obtain the reduction.

Taxability and non-taxable use of fuels

Excise duty on coal

Coal is subject to excise duty and strategic stockpile fee. As a rule, the parties liable to pay these are authorised warehouse keepers as well as registered and temporary registered consignees. Coal used in industrial production as raw material or auxiliary or in direct first use in the production of goods is exempt from excise duty and strategic stockpile fee.

Also exempt from excise duty and strategic stockpile fee is coal which is delivered by an authorised warehouse keeper to other parts of the Community than Finland to be released for consumption and which is used in the generation of electricity.

Excise duty on tall oil

An entrepreneur engaged in industrial production is liable to pay excise duty on tall oil used for heating purposes. Heating refers to the use of fuel for burning.

Excise duty on natural gas

Natural gas is excisable when it is released for consumption in Finland. Those liable to pay tax on natural gas are operators of natural gas networks, authorised warehouse keepers, the taxpayers referred to in the Excise Tax Act, and **registered users** who have acquired natural gas free of tax but have used it for taxable purposes. The excise duty for natural gas concerns both gaseous and liquefied natural gas.

The term “natural gas network operator” refers to an operator engaged in natural gas network operation as defined in section 3 paragraph 6 of the Finnish Natural Gas Market Act. A natural gas network operator must register as a taxpayer with the customs authority in writing.

When natural gas is to be placed in storage, the warehouse keeper can obtain the licence of an authorised warehouse keeper.

A party who uses natural gas for tax-free purposes and who obtains the natural gas directly from a natural gas network or from a tax warehouse can apply for the status of a **registered user** of natural gas. Registered users must register separately for each place of business. Natural gas is to be used tax-free in all places of business which are to be registered. A registered user must cancel the registration upon the end of the tax-free use as referred to in section 21 subsection 1 of the Act on Excise Duty on Electricity and Certain Fuels.

A registered user of natural gas cannot forward natural gas to other parties free of tax. A party other than a natural gas network operator or an authorised warehouse keeper can sell natural gas to a registered user, as long as the natural gas is transferred to the said registered user directly from a natural gas network or a tax warehouse.

According to section 21 subsection 1 of the Act on Excise Duty on Electricity and Certain Fuels, natural gas is free of excise duty and strategic stockpile fee when the following criteria are met:

- The natural gas is used in industrial production as raw material or auxiliary or in direct first use in the production of goods.
- The natural gas is used as an energy source in an oil refining process.
- The natural gas is used in the production of electricity and in the start-up, shutdown or maintenance of separate production of electricity.

According to section 21 subsection 2 of the Act on Excise Duty on Electricity and Certain Fuels, a natural gas network operator and an authorised warehouse keeper can deliver all natural gas to a registered user free of tax.

If users of natural gas other than authorised warehouse keepers or registered users engage in tax-free use of natural gas, the exemption from tax is implemented by refunding the tax directly to the user of natural gas upon application. A tax refund can be applied for once regarding the entire calendar year, or with two applications for the periods of January–June and July–December. A refund must be applied for within three years of the end of the application period.

Excise duty on fuel peat

When fuel peat is used for the production of heat, the user of fuel peat is liable to pay excise duty on the fuel peat used according to the tax rate table. If a volume smaller than 5000 MWh per year of fuel peat is used for heat production, the user is not liable to pay tax on the fuel peat used.

Users of fuel peat are to register as taxpayers with the customs authority of their domicile. If a user of fuel peat is uncertain as to whether the tax liability limit of 5000 MWh will be met, it is not necessary for the user to register immediately at the start of the year. In such cases, the user must register during the year, as soon as the tax liability limit is met. The user must also indicate the taxable use of fuel peat which has occurred earlier in the year in the first tax declaration and pay for the said taxable use.

The tax on fuel peat is imposed for each tax period according to the regulations in force on the date when fuel peat was used for heat production.

Users of fuel peat must also provide the customs authority with a separate tax declaration for each individual facility. A calendar month is regarded as a tax period.

Tax refunds of energy-intensive enterprises

In cases where the excise duties paid by a company during the accounting period for electricity, coal, natural gas, tall oil as well as light and heavy fuel oil and biofuel oil, and the excise duties contained in the acquisition price of these products exceed 0.5 per cent of the company's value added during the accounting period, the company is entitled to apply, on the exceeding amount, for a refund of 85 per cent of the amount of the excise duties paid for the products or the excise duties contained in their acquisition price. Only the part exceeding 50 000 euros of the thus calculated tax refund is repaid. However, the maximum refund can be as high as the excise duties paid for electricity, coal, natural gas, and tall oil or the excise duties contained in their acquisition prices. When assessing the quantity of the paid excise duties, the company can include the excise duties contained in the acquired district heating and process steam.

The application for tax refund must be lodged with the customs district of the company's domicile within six months after the end of the accounting period.

Tax refunds

Fuels can be acquired free of excise duty in circumstances where the energy tax legislation provides for an exempt release. For example, the release of kerosene-type jet fuel for aviation use and the release of light and heavy fuel oil to certain types of vessels have been enacted to be exempt from tax. Also, companies operating as authorised warehouse keepers may acquire and store fuel exempt from tax also for their own use.

Where fuels taxable at acquisition were used for a tax-exempt purpose, the exemption is implemented through a subsequent refund to be paid to the user of the fuel upon application. The refund can be applied for at once for all fuel used during the entire calendar year, or twice a year for fuel used during January–June and July–December.

The refund is applied for from the customs district of the domicile of the production plant that used the fuel. A refund may be applied for at once for all fuels with the same application, but separate applications have to be issued concerning each production plant. For the fuels used in vessel or air traffic, the refund is applied for from the customs district of the domicile of the vessel or aircraft. The application must be lodged within 3 years from the expiry of the application period. No refund is paid if the amount to be repaid is lower than 330 euros. This minimum amount is not, however, applicable to fishing vessels.

Application forms and more detailed instructions on how to apply for refunds are available at www.tulli.fi and at customs districts.

General information

More detailed instructions issued by the National Board of Customs have been published in its information bulletin series (THT) which is available in Finnish and Swedish.

Tax declaration forms are available at customs offices and they can be printed out from the Internet. For the time being, it is not possible to lodge a tax declaration electronically.

Further information is available from the Customs Information Service, tel. +358 20 690 600.

>> Customer bulletins are available on the Customs website
[www.tulli.fi/en>Finnish Customs>Publications>Customer instructions](http://www.tulli.fi/en>Finnish%20Customs>Publications>Customer%20instructions)

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- from fixed-line telephones 8.28 cents/call + 7 cents/min (incl.VAT 23%)
- from mobile phones 8.28 cents/call + 17 cents/min (incl.VAT 23%)

Calls to service numbers beginning with 020 690: no extra charge, the price depends on the subscriber connection used:

- from fixed-line telephones 0 cents/min + local network charge
- from mobile phones 0 cents/min + mobile call charge

Service contacts

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Written enquiries can be sent using the enquiry form available at www.tulli.fi/en
>Contact us>Enquiry form

Statistics Service

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