



TULLI
TULL · CUSTOMS

www.tulli.fi

Customer Bulletin

businesses and
organisations

January 2011

19

Ordering goods from abroad – instructions for businesses and organisations

This guide focuses on purchases that have to be declared or for which taxes have to be paid on import. Therefore, it does not deal with products downloaded directly from the Internet, such as software and music. This guide also presents the provisions that are to be observed and describes how to proceed when ordering goods from the fiscal territory of the EU and from outside the customs and fiscal territories of the EU. In this guide, the fiscal territory of the EU refers to the member states of the EU and their territories that are included in both the VAT territory and the excise territory of the EU. The VAT territory and the excise territory of the EU differ somewhat from the customs territory of the EU. For more information about the customs and fiscal territories, including a list of the countries and territories, please go to the Finnish Customs website at www.tulli.fi >In English >Businesses >Customs/fiscal territory.

Avoid problems in advance

At its best, buying goods is easy and convenient. Sometimes, however, one can be in for a surprise. A reasonably priced purchase ordered from outside the EU becomes more expensive when Customs presents its own invoice that shall be paid before the goods are released. Also note that some goods may be subject to import restrictions.

**Check the import taxes and restrictions before ordering.
Please see page 13 for contact details for more information.**

You can also contact the national Customs Information Service with your questions, by phone: +358 20 690 600, by fax: +358 20 492 1812, or by using the online form at www.tulli.fi.

When in doubt, do not make the purchase

Responsible sellers provide enough information about themselves, their contractual terms and their products before the purchase is made. If you're even slightly doubtful about the reliability of the seller, do not make the purchase.

Do not forget possible excise duty

Excise duty may be levied on certain goods bought from the fiscal territory of the EU or from outside the territory, as well on import from third countries. Please see page 8 for more information on excise taxation.

Ordering goods from within the fiscal territory of the EU

Customs collects taxes on Community goods in the following cases:

- Customs collects excise duty on certain products (e.g. alcohol, soft drinks and tobacco).
- Customs collects VAT on intra-Community acquisitions of excise goods referred to in the Value Added Tax Act in connection with the excise taxation, when the buyer is not registered for VAT on business activities in the Business Information System (www.ytj.fi). This does not apply to situations where the buyer is a private person (see Alcohol, tobacco and other excise products).
- In the case of an acquisition of a new means of transport referred to in the Value Added Tax Act from another member state to Finland, the buyer is liable to pay VAT on the intra-Community acquisition. Customs collects the value added tax on the intra-Community acquisition of the new means of transport with the car tax decision in connection with the car taxation, if the buyer is not registered for VAT on other activities.

It is fairly easy to order almost any goods from EU countries.

You do not need to pay customs duty on goods bought from another EU country to Finland. You will find a list of the EU countries on the last page of this guide.

Provisions on supply within the Community (sales of goods to EU countries) and on intra-Community acquisition (purchases of goods from EU countries) are applied to sales of goods between entities registered for VAT and to certain movements of goods from one member state to another.

However, special provisions are applied to

- sales to consumers
- distance selling
- new means of transport
- acquisitions made by legal persons who are not entrepreneurs and acquisitions made by businesses that are not registered for VAT.

Value added taxation in intra-EU trade is administered and steered by the Tax Administration. On the Tax Administration website, www.vero.fi, there is information about value added taxation in a situation where the buyer is a VAT registered business.

Import from within the EU but outside the fiscal territory of the EU

Import clearance

- customs declaration
- invoice
- when applicable, value added tax is to be paid
- when applicable, excise duty is to be paid.

In the EU, there are areas that are not included in its fiscal territory. Goods imported from these areas have to be declared and the VAT and excise duty have to be paid on them when they are brought into the fiscal territory of the EU. The taxes are collected by Customs.

Areas outside the fiscal territory of the EU are, among others:

- the island of Heligoland and the territory of Büsingen in Germany
- Ceuta and Melilla and the Canary Islands in Spain
- Livigno and Campione d'Italia and the Italian waters of Lake Lugano in Italy
- Mount Athos in Greece
- the Channel Islands in the United Kingdom
- the French overseas departments
- the Åland Islands in Finland.

Import from outside the EU

Import clearance

- customs declaration
- invoice
- certificate of origin, when required
- import licence etc., when required

when applicable, one shall pay

- customs duty
- value added tax
- excise duty

Goods imported from outside the customs territory of the EU have to be declared. When a notification of the arrival of the goods and of the place from where the goods can be collected has been received from the carrier, a customs declaration is to be submitted for the goods to Customs.

Transport companies operate in different ways, so it is best to check with the company in question for details.

Collecting consignments from Customs

Take a supporting document with you when you come to Customs

Import taxation of goods is based on the price paid for the goods or on the value of the goods. When you come to Customs, take with you the invoice for the purchased goods or a printout of the confirmation of order for the online purchase. Sometimes the invoice may be enclosed with the consignment.

Declaring the goods

Itella sends you a **notice of arrival of the consignment** when a consignment from outside the EU needs to be declared. The customs office where you can go to declare the consignment is given in the notice of arrival.

If there is no customs office in the area where you live, you will get Itella's notice of arrival from the post office for foreign post in Vantaa. You can also ask Itella to transfer the consignment to the customs office closest to you. You will find the instructions in the notice of arrival.

- Take with you a **photo ID** or another certificate of identity, so that Customs can make sure that the goods are released to the right person.
- **The accepted means of payment are cash, cheque, bank card, Visa, Visa Electron, Maestro and MasterCard.**
- In the notice of arrival sent to you by Itella, you see **how long the goods will be retained.**

What information is needed for the customs declaration?

For completing the customs declaration, you need to

- find out the commodity code of the goods.
- check for any import prohibitions and restrictions before the goods are imported to the customs territory.
- get the required import permits or licences before importing the goods. If the imported goods are subject to import restrictions, they are to be presented to Customs at the same time as the customs declaration and the invoice.

You can submit the customs declaration yourself or use a representative. An import declaration can be submitted using

1. **SAD form**

(SAD = Single Administrative Document).

In Finland, the SAD form must be filled in in Finnish or in Swedish.

1. Submit the customs declaration to the customs office that is closest to the location of the goods.
2. The required documents, e.g. the invoice, are to be enclosed to the customs declaration.
3. Forms in Finnish and Swedish and instructions for completion are available on the Finnish Customs website at www.tulli.fi. The forms can be filled in electronically and then printed out. The paper used for printing has to be white and self-copying. Forms and advice on completing them are also available at the customs offices.

2. Electronic EDI message.

EDI declaration requires authorisation from Customs. The customs declaration is sent electronically to Customs. The data content of the declaration is almost the same as that of the SAD form. This declaration type is typically used by forwarding companies and big importers.

You can also use the services of a forwarding company

You can also use a forwarding company as your agent, if you do not want to declare the consignment yourself. The forwarding company will charge for its services according to its price list.

Itella's customs clearance services are handled by Postihuolinta. The notice of arrival contains instructions on how you can authorise Postihuolinta to act as your agent. By paying the total sum of the customs invoice and the forwarding fee you can claim your consignment from your nearest post office.

Paying customs duty and taxes

As a rule, customs duty and value added tax are levied on the import of goods. Everyone, except for the registered customers of Customs, is to pay the customs duty and taxes before the goods are released. The accepted means of payment are cash, cheque, bank card, Visa, Visa Electron, Maestro and MasterCard. One can also use an agent, e.g. a forwarder, to declare the goods. The goods are to be declared even when the carrier delivers the undeclared goods directly to the company. If the agent has already declared the goods, the company does not need to do that.

Customs duty is based on the customs tariff

The customs duty is usually a percentage rate, and it varies according to the type of goods. The duty rates are given in the Common Customs Tariff of the EU. A precise description of the goods is required for correct classification and, consequently, for correct assessment of customs duty. The USA, Japan and Taiwan are examples of countries with which the EU does not have a preferential tariff agreement, so customs duty according to the customs tariff is always levied on goods originating from these countries. In addition to customs duty and VAT, excise duty is also levied on products subject to excise duty, such as alcoholic beverages and tobacco products. Some products originating from certain countries may also be subject to additional, anti-dumping and countervailing duties.

Fresh fruit and vegetables, prepared fruit and vegetables and some wines are subject to an entry price system, i.e. the higher the entry price on import, the lower the customs duty. Fishery products are subject to a reference price system. An agricultural component, additional duty for sugar or additional duty for flour is levied, in addition to customs duty, on certain processed agricultural products.

Customs value

The customs value is usually based on the transaction value of the goods, i.e. on the price actually paid or payable for the goods when they are sold to be exported to the customs territory of the EU.

An invoice showing, among other things, the price paid for the goods and the terms of delivery shall therefore be presented for the goods in connection with the customs clearance. The transport costs to the place where the goods enter the EU, for example, are also included in the customs value.

The ad valorem duties of goods imported to the EU are assessed on the basis of the customs value of the goods. The vast majority of the customs duties levied in the EU are ad valorem duties. In import, VAT is also based on the customs value, with some exceptions.

Preferential treatment based on origin

The rate of customs duty can be reduced or zero, if the goods have been produced in and are also imported from a country with which the EU has a preferential tariff agreement and if the goods in question are included in the agreement. Preferential treatment requires that a proof of origin according to the agreement is presented in connection with the customs clearance.

Exemption from customs duty on the basis of the value of the goods

Exemption from import duty is granted if the total value of the goods does not exceed 150 euros. However, this value limit is not applied to alcoholic products, tobacco, tobacco products, perfumes or eau de toilette products.

Determining VAT

The rate of VAT is usually 23 per cent, with the exception of foodstuffs (13%) and books (9%), among others.

In import, VAT is based, with some exceptions, on the customs value of the goods, i.e. the price paid for the goods plus the transport, loading, unloading and insurance costs as well as other import-related costs to the first destination in Finland or to another destination in the EU according to the contract, plus the taxes, customs duties and any other import charges payable to the state or to the Community in connection with the customs clearance.

Any taxes and other charges payable outside Finland are also included in the basis of the tax.

The consignment is free from VAT, because the total value of the goods does not exceed 22 euros. However, this value limit for exemption from tax is not applied to tobacco products, alcohol, alcoholic beverages or perfumes.

**Import taxes on the most popular products from countries outside the EU
with which there is no preferential tariff agreement.**

Product	Customs duty	VAT
Sunglasses	2.9%	23%
Car body parts	4.5%	23%
Car motor parts	2.7%	23%
Digital camera or Camera body and lenses for a digital system camera	The camera or the camera body and one lens duty-free.	23%
	– additional lenses 6.7%	23%
DVD's (music and film)	3.5%	23%
Golf equipment	2.7%	23%
Shoes	leather 8%, textile 17%	23%
Books	duty-free	9%
Guitars	3.2%, electric guitars 3.7%	23%
Cosmetics	duty-free or 6.5%	23%
Motorcycle parts	3.7%	23%
Leather handbags	3%	23%
Dolls	Representing human beings 4.7%, others duty- free	23%
Doll parts and accessories	duty-free	23%
Scale models	duty-free or 4.7%, depending on the material	23%
Wristwatches	80 cent	23%
Line fishing tackle	3%	23%
Computers	duty-free	23%
Clothes	12%	23%

If you want to return the goods

If you want to return the goods to the sender for exchange or reparation or permanently, you will always need to contact Customs. An export declaration is submitted for the goods that will be returned. This ensures correct customs treatment, when the exchanged or repaired goods are returned to you in due course.

If you return the goods permanently, you will need an export decision for your application for repayment of customs duty.

If you want the customs duty that was levied on the goods to be repaid, contact Customs before sending the goods back. VAT is not repaid if the tax paid for the imported goods could have been deducted or refunded.

Transit, storage and other special procedures

Under a transit procedure, goods can be moved within the transit area without paying the customs duties or other charges. When goods are placed under a storage procedure, no customs duties or other tax-like charges are levied on them. Storage also makes it possible to choose the final customs procedure later.

Special procedures refer to customs procedures with economic impact, used in order to both promote the competitiveness of businesses operating in the EU countries and to improve the export opportunities. The special procedures are: inward processing, processing under customs control, temporary admission and outward processing.

Alcohol, tobacco and other excise goods

Value added taxation

Procedure when ordering products from the fiscal territory of the EU

According to the Value Added Tax Act, excise goods are goods referred to in section 3 of the Act on Excise Duty on Alcohol and Alcoholic Beverages (1471/1994), section 2.1 of the Act on Excise Duty on Tobacco (1470/1994) and section 2.1 of the Act on Excise Duty on Liquid Fuels (1472/1994), as well as goods referred to in section 2.2 (a) and (c) of the Act on Excise Duty on Electricity and Certain Fuels (1260/1996), except for gas delivered via a natural gas grid located in the area of the Community or via a grid connected to such natural gas grid.

Acquisitions of excise goods from other EU countries to Finland by others than private persons are always taxed as intra-Community acquisitions in Finland. Those liable to pay VAT declare the intra-Community acquisitions of excise goods in the same way as the intra-Community acquisitions of other goods (more information is available at www.vero.fi > In English > Tax Guide > Value Added Taxation).

Entrepreneurs whose activities do not give rise to a right of deduction in any way (e.g. entrepreneurs with small-scale business activity) as well as other legal persons than entrepreneurs (e.g. public-benefit organisations) are liable to pay the VAT on intra-Community acquisitions in cases of acquisitions of excise products from other EU countries to Finland. When the operator is not liable to pay VAT nor liable to pay tax on other intra-Community acquisitions, Customs collects the VAT on intra-Community acquisitions in connection with the excise taxation.

In these cases, the provisions of the Excise Taxation Act apply in respect of payment of VAT on intra-Community acquisitions excise goods, tax authorities, obligation to declare, imposition of tax, advance ruling, appeal, repayment of tax and the procedure on the whole.

Tax amount

The VAT rate on intra-Community acquisitions is 23% of the taxable amount. The taxable amount is the consideration, excluding tax. The consideration means the price based on an agreement between the seller and the purchaser, inclusive of all surcharges to be paid by the purchaser. However, when certain conditions are fulfilled, the normal selling price can be used as the taxable value (the Value Added Tax Act, section 73a, subsection 2).

The excise duty payable by an intra-Community acquirer for goods subject to excise duty is also included in the taxable amount. The excise duty, which has been paid in the country of departure of the transport of goods and which has been refunded to the intra-Community acquirer of goods, may be deducted from the taxable amount.

Discounts and other such adjustment entries and compensation for returnable packages and transport appliances, which have been granted by the seller in respect of taxable intra-Community acquisitions of goods, may be deducted from the taxable amount for intra-Community acquisitions of goods.

Excise taxation

Procedure when ordering products from the fiscal territory of the EU

Excise products ordered occasionally by a business can have been released for consumption in the country of departure or they can be untaxed, in which case they move under a duty suspension arrangement. If the activity is regular, the operator can apply to Customs for authorisation to act as a registered consignee.

Excise duty is collected on the import of excise products, even concerning goods which have been released for consumption and on which excise duty already has been paid in another member state. When the order is placed by a business, it is a question of a commercial movement and not of distance selling, where the distance seller is liable to pay tax. In the case of commercial movements, the business receiving the products is always liable to pay tax for the excise products it has acquired from another member state.

Ordering products under duty suspension

Temporary registered consignees may, in the course of their business, at a specific time, receive a specific quantity of products under a duty suspension arrangement. The customs authority grants the authorisation to act as a temporary registered consignee, when the orderer has notified the customs authority of the products and provided a security for the payment of the excise duties. The authorisation is granted for the receipt of one consignment at a time.

Consignments sent under duty suspension to a temporary registered consignee are controlled by EMCS, and the movements are covered by e-ADs.

Ordering products released for consumption

Before initiating movement of products, the consignee must send a notification to the customs authorities about the products that are to be sent to Finland and provide a security for the payment of the excise duties. When goods under national taxation are moved, it is not necessary to notify the customs authorities about the goods to be sent. No security is required either.

In the case of products subject to harmonized excise duties (alcohol and tobacco products, liquid fuels) the seller is to enclose a simplified accompanying document with the products before they are sent.

Tax declaration

The orderer is to submit a tax declaration to the customs district where they are established within four working days after receiving the products. On the basis of the tax declaration, the customs district makes a tax decision, and in practice, the tax is set off against the security.

>> Tax declaration forms are available on the Finnish Customs website at www.tulli.fi.

For example, a business that has received alcoholic beverages has to fill in the form I63Bs (in Finnish).

The completed form is to be sent by mail to the excise taxation unit of the customs district in question. The addresses of the customs districts can be found on the Customs website. Default on the obligation to declare may lead to tax increase or to other consequences prescribed in the Excise Taxation Act.

Procedure when ordering products from outside the EU

If excise products are imported from outside the Community, the provisions and regulations regarding customs duty will, as a rule, be applied when carrying out the taxation and the procedure as a whole. Customs collects the excise duty in accordance with the provisions on customs clearance at the service points for cash customers and does not hand over the products until the customer has paid the excise duty. An exception to this are situations where the taxpayer, i.e. the party who lodges a declaration upon import or on whose behalf a declaration is lodged, is a registered customer of Customs. In these cases, excise duties are not collected in connection with customs clearance, but under the excise taxation procedure described above, so that a separate tax declaration is lodged for the products within four working days and the excise duties are paid within ten days of the release of the goods into free circulation. This applies, for example, to situations where the forwarder acts as an indirect representative.

Customs duty and VAT on import are assessed and levied on these products as described above under "Import from outside the EU".

Restrictions according to the Alcohol Act

According to the Alcohol Act, retail trade of alcoholic beverages may be carried on in Finland only by Alko Ltd. and by those who have been granted retail licence for alcoholic beverages. In Finland, it is also prohibited to procure alcoholic beverages against payment for other persons.

Products imported in violation of the Alcohol Act can be seized and destroyed. For more information about the authorisation requirements for importing alcohol and about the application of the Alcohol Act to e-commerce, go to the website of the National Supervisory Authority for Welfare and Health (Valvira) at www.valvira.fi.

Excise duties on various beverages

Excise duty is collected on alcoholic beverages according to alcoholic strength by volume and product group. The following examples are valid from 1 January 2011.

Light wines

For example, wines and other fermented alcoholic beverages with an alcohol content of more than 8 but not more than 15 per cent by volume are subject to an excise duty of 2.83 euros per litre.

Fortified wines

Fortified wines, like port and sherry (alcohol content more than 15 but less than 22 per cent by volume) are subject to an excise duty of 5.68 euros per litre.

Long drink beverages

When the beverage has been produced by blending ethyl alcohol with a soft drink, the excise duty is usually 0.394 euros per centilitre of ethyl alcohol. When the beverage has been produced entirely or partially by fermentation, the excise duty is 1.38–2.03 euros per litre of produced beverage.

Beer and strong alcoholic beverages

The rate of excise duty on beer and strong alcoholic beverages depends on their alcohol content (percentage by volume). For example, an excise duty of 1.30 euros is collected on one litre of beer containing 5 per cent alcohol by volume (5% vol. x 1.0 litre x 26.00 cents = 130 cents => 1.30 euros). The excise duty on a one-litre bottle of strong alcoholic beverage containing 40 per cent alcohol by volume amounts to 15.76 euros.

Soft drinks

Soft drinks are also subject to excise duty: 7.5 cents/litre or, in the case of drink powder, 75 cents per kilogram.

Beverage containers

Excise duty on beverage containers, 0.51 euros/litre, is levied on containers of beverages classified in Chapter 22 of the Common Customs Tariff.

Tobacco products

When ordering tobacco products, the procedure is the same as when ordering alcoholic beverages. The minimum excise duty on cigarettes is 131.50 euros per 1 000 cigarettes, and the minimum excise duty on fine cut tobacco for the rolling of cigarettes is 68.50 euros per kilogram. Retail sale of tobacco products in Finland requires a licence, for more information, please see www.valvira.fi.

As of 1 October 2010, importing snuff or receiving snuff in any way from outside Finland is prohibited.

Restricted or banned goods

Medicines

Import requires authorisation granted by Fimea.

Herbal medicinal products, food supplements and natural health products

Food supplements are pre-packaged low-energy products that are sold as foodstuffs, contain vitamins or minerals or both and are not in the conventional form of a foodstuff. They can be in the form of pills, pellets, tablets, pastilles, powder or liquid. They are intended to supplement the diet. Some of these products cannot be imported to Finland despite being allowed in another EU country.

PLEASE NOTE: Excise duty on soft drinks is to be paid on certain products, e.g. nutritional supplements, listed under tariff headings 2106 and 2202, according to the tax table on soft drinks.

The Finnish Medicines Agency Fimea classifies

It is possible that a natural health product or some other product is classified as a medicinal product in Finland. This is the case if the product contains substances or herbal medicinal products mentioned in the list of medicines compiled by Fimea. In that case, the product is subject to the provisions that apply to the import of medicines.

Fimea classifies products on request. A request can be made by a private person or by a company. On Fimea's website, www.fimea.fi, there are instructions for making a classification request. The classification decision is subject to a charge.

A product is classified as

- a medicinal product
- a non-medicinal product
- a medical device.

For more information about natural health products and food supplements, please see the website of the Finnish Food Safety Authority Evira, www.evira.fi. More information about herbal medicinal products and medicinal homeopathic and anthroposofic products is provided by Fimea

Food supplements include, for example, vitamin, mineral, fibre, fatty acid and lecithin supplements considered as foods as well as herb, garlic and bee products.

Other import restrictions

There is a large number of products on the market that are subject to import restrictions. Listed below are some product groups where it is best to check the restrictions before placing the order.

Import restrictions are imposed e.g. on certain foodstuffs, textile and clothing products and steel products. The import of these products requires import licences and surveillance documents. Import licences for agricultural products are applied for from the Finnish Agency for Rural Affairs and the surveillance documents from the National Board of Customs. In the Finnish Customs Tariff and in the DDS/TARIC database, you will find the information about the licences required for the commodity code and country of origin in question. The Customs Laboratory examines the safety of foodstuffs and clothes. Foodstuffs of animal origin must undergo a border veterinary control.

Dangerous goods

Some goods are subject to import restrictions because they are dangerous. Such goods are, among others, narcotics, radioactive substances, firearms and firearm supplies, as well as explosives and fireworks, dangerous objects and substances that deplete the ozone layer.

Endangered species

The import of endangered species of animals and plants and products derived from them is restricted by provisions. A CITES import permit is required, for example, for the furs of wild felines, wolves and bears, for ivory, birds of prey, parrots, corals, many species of reptiles, and products derived from them as well as for nearly all species of orchids. CITES products may also be used as decorations on clothes and accessories and as raw material for herbal medicinal substances.

More information on the CITES regulations can be found on the website of Finland's environmental administration, www.ymparisto.fi.

Permit before ordering

If a permit is required, e.g. when CITES products are imported, it must be acquired before ordering the goods.

In the case of import from outside the EU, the importer is to present the permit to Customs before the goods are released.

Counterfeit products

The import of counterfeit products, i.e. so-called pirated products, that infringe on the rights of trademark holders, is prohibited.

The import of products infringing intellectual property rights, such as pirated CDs, DVDs, computer games and software is also prohibited.

Further information

Customs Information, tel. +358 20 690 600. You can also submit your questions electronically at www.tulli.fi

www.tulli.fi (import taxes, customs procedures, import restrictions etc.)

www.vero.fi (value added taxation in intra-EU trade etc.)

www.valvira.fi (application of the Alcohol Act on e-commerce and authorisation requirements for importing alcohol etc.)

www.fimea.fi (instructions for making a request for classification of a product and more information about herbal medicinal products and medicinal homeopathic and anthroposofic products, etc.)

www.evira.fi (more information about natural health products and food supplements)

www.ymparisto.fi (CITES regulations)

www.tukes.fi (import of fireworks etc.)

Forms are available on the Customs website, www.tulli.fi >In English >Businesses >eServices >Forms

Do ask questions!
We at Finnish Customs are happy to provide
further information.

The EU countries are Austria, Belgium, Bulgaria, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, the Slovak Republic, Slovenia, Spain, Sweden and the United Kingdom.

The EEA countries are the EU countries, Iceland, Liechtenstein and Norway.

Service contacts

Erottajankatu 15-17
00130 Helsinki

Customs Information Service

tel. 020 690 600

fax 020 492 1812

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

> Contact us > Enquiry form

Statistics Service

tel. 020 690 603

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

>Contact us>Statistics Service's enquiry and order form

Tip-off hotline 0800 1 4600

www.tulli.fi

Prices of calls to Customs telephone numbers beginning with 020 492 or 020 391:

– 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