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private persons

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Online shopping – guide for private persons

Finnish Customs applies mainly the same rules to online purchases as to other mail order purchases from abroad.

This guide focuses on purchases that need to be declared or for which taxes have to be paid in Finland on import. Therefore it does not deal with products downloaded directly from the Internet, such as games, software and music. Also passenger imports or the customs treatment of gifts received from abroad, which are subject to different provisions are excluded.

Avoid problems in advance

Buying goods online from abroad 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 is to be paid before the goods are released. Also note that some consignments will not be released at all. This guide presents the provisions that are to be observed and tells you how to proceed when ordering goods from the fiscal territory of the EU or 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.

Check the import taxes and restrictions before ordering.
Please see page 12 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 online shop, don't make the purchase.

Ordering goods from within the customs and fiscal territories of the EU

- no customs duty
- A declaration shall be submitted to Customs
- Customs collects excise duty on excise products (e.g. alcohol, soft drinks and tobacco).
- when car tax is collected on a means of transport purchased by a private person, Customs collects the VAT on the intra-Community acquisition of a new means of transport referred to in the Value Added Tax Act, with the car tax decision in connection with car taxation.

It's fairly easy to order almost any goods from an EU country.

You don't 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.

When goods are sold from an EU country to a consumer in Finland, it is nearly always the seller who is responsible for remitting the VAT either to the country of sale or to the country of destination (with the exception of new means of transport as defined in the Value Added Tax Act).

Alcohol, tobacco and other excise goods

Value added taxation

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.

In value added taxation, distance selling refers to sales where the seller is responsible for the delivery of the goods to a private person or a non-VAT-registered person in the country of destination (e.g. mail order selling). Distance selling of excise goods to private persons in Finland is always taxed in Finland. The seller has to register for VAT in Finland and pay VAT on these sales in accordance with the Finnish tax base. For more information about the provisions on distance selling in the Value Added Tax Act, please see publication no. 181e.08 of the Finnish Tax Administration (1 July 2008) at www.vero.fi.

Distance selling in value added taxation and distance selling in excise taxation both refer to the selling of products subject to excise duty. They usually occur together, and for the consumer they mean the same thing.

Excise taxation

Excise duty is collected on the import of products subject to excise duty, even if excise duty already had been paid in another member state.

Distance selling

In distance selling, the distance seller is liable to pay tax. Distance selling refers to trade where a private person has purchased, from another member state, excise products that have been released for consumption and that are sent or transported to Finland directly or indirectly by the distance seller or a party acting on behalf of the distance seller.

It is considered that the seller has arranged the transport e.g. when the seller on his website advises the customers in connection with making the order to use certain transport operators or when the seller in some other way participates in the transport arrangements.

A distance seller can appoint a tax representative in Finland, approved by the customs authorities, to pay the taxes on his behalf. A distance seller who doesn't have a tax representative in Finland has to provide a notification to the customs authorities before sending excise products from another member state to Finland and a security for the payment of the excise duties.

Buyer's liability for tax

Private persons are liable to pay excise duty in Finland, if they purchase excise products from another member state and arrange the transport of the goods to Finland themselves through another private person or a transport operator without the seller participating in the transport arrangements in any way.

These cases are not regarded as distance selling. In this situation, the tax liability falls on the buyer and also on the transport operator that has transported the products to Finland or the private person who brings the products to Finland on behalf of someone else, and the person who holds the products in Finland.

Before the products are dispatched to Finland, the buyer has to make a notification of the products to the customs district of the area of his or her domicile and to provide a security for the excise duties to be paid. In addition, the buyer must submit a tax declaration to Customs within four working days from 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.

For example, a private person who has received alcoholic beverages has to fill in the form I63Bs (in Finnish).

The filled-in form is to be sent by mail to the excise taxation unit of one's customs district.

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.

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.

It should be noted that persons under 18 years of age may not possess alcoholic beverages and that persons under 20 years of age may not possess strong alcoholic beverages.

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.

Please note that as of 1 October 2010, receiving snuff in any way – by post, by courier, as a gift or in any other similar way – from outside Finland is prohibited. Ordering snuff over the Internet is therefore illegal.

Import from an area 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 the fiscal territory of the EU. 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. 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 is to pay
- customs duty
- value added tax
- excise duty e.g. on alcoholic beverages, soft drinks and tobacco products.

Goods imported from outside the customs territory of the EU need to be declared even when the importer is a private person. When a notification of the arrival of the goods and of the place from where the goods can be collected (e.g. a customs office that releases postal parcels) has been received from the carrier (e.g. Itella), 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.

>> Forms and completion instructions are available on the Finnish Customs website at www.tulli.fi > In English > Businesses > eServices > Forms. 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 instructions for completing them are also available at the customs offices.

Collecting consignments from Customs

Enclose the invoice

An invoice or a similar document, for example a confirmation of order, is to be enclosed with the customs declaration. That the invoice is needed for customs clearance is one of the things that shall be pointed out to the seller when placing an online order, because the import taxation of goods is based on the price paid for the goods or on the value of the goods. An invoice is also needed for goods purchased from online auctions.

Sometimes the invoice may be enclosed with the consignment, but it is best to check that. A supporting document is also required in the trade between private persons, e.g. eBay.

Declaring the goods

When the goods have arrived, you will receive a notice of arrival for the goods to be declared – from Itella, in cases of postal consignments, and from the carrier, in cases of freight consignments.

The notice of arrival contains, for example, the following information: the arrival ID / the previous document ID, the date of arrival, the consignor, the consignee, the data on the goods and the location of the goods. When declaring the goods, you have three alternatives to select from:

1) Declaring the goods via the Customs web service.

>> <http://asiointi.tulli.fi/nettituonti> (only available in Finnish and Swedish)

Log in using your online bank ID's. You can pay the import taxes on the purchase immediately at the online bank.

Postal consignments: After the customs clearance has been carried out and after the import taxes have been paid, the consignment will be delivered directly to your home, or you can collect the consignment from your nearest post office.

Freight consignments: When using services other than postal services, you should print out the release decision on your freight consignment from the web service and bring it with you, when collecting the consignment from the carrier's warehouse. If you have ordered home delivery for the goods, the representative of the transport company must bring along the release decision, in order for the terminal company to release the goods.

It is not possible to declare removal goods, motor vehicles, tobacco and alcohol products, weapons, game trophies or live animals using the web service.

2) Declaring the goods at the customs office.

Postal consignments: You can ask Itella to transfer the consignment to the customs office closest to you. A separate list of the customs offices that handle the services related to postal parcels can be found on the Finnish Customs website (only in Finnish and Swedish). You will find the instructions in the notice of arrival. After the request for transfer is made, you can no longer carry out customs clearance operations online.

Freight consignments: If the consignment is not a postal consignment, the consignment will be located in the carrier's warehouse. They will notify you of the arrival of the goods. You must go in person to the customs office closest to the place where the goods are located.

The telephone support service for web service users on weekdays from 8 a.m. to 8 p.m.
Tel. 020 690 629

- 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.

3) Using 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 and by Posten Åland in Åland. The notice of arrival contains instructions on how you can authorise the forwarding company 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, bank card, cheque, Visa, Visa Electron, Maestro and MasterCard. The goods are to be declared even when Posti delivers them directly to the customer's home or company.

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 value added tax, excise duty is also levied on products subject to excise duty, such as alcoholic beverages and tobacco products.

Customs value

Customs duty is levied on the basis of the customs value. As a rule, the customs value is based on the price actually paid or payable for the goods plus the delivery costs, i.e. mainly insurance and freight to the border of the EU.

The customs value of goods transported by post includes all postal charges to the place of destination, except for possible additional postal charges to be paid in Finland for commercial consignments.

Barter of goods

Goods may be paid for with other goods instead of with money. This requires a clear contract showing which goods are bartered for one another as well as the value of the bartered goods.

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. If you have questions about preferential treatment, you can contact the national Customs Information Service.

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.

Cases where customs duty, VAT and excise duty are not levied

Exemption from customs duty and tax 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. As for VAT, the corresponding value limit for a consignment is 22 euros. In value added taxation, however, this value limit for exemption from tax is not applied to tobacco products, alcohol, alcoholic beverages or perfumes. In excise taxation, the value limit is not applied to alcohol, alcoholic beverages or tobacco products.

The lowest amount of customs duty and tax levied

When levying customs duty, VAT and excise duty, a lower limit of 10 euros per type of tax is applied, which means that no customs invoice is issued if the assessed amount of the tax type in question is lower than 10 euros. However, the limit of 10 euros for a customs invoice is not applied to products subject to excise duty, so a customs invoice is always issued for alcoholic beverages and tobacco products sent to a private person.

- Alcohol and tobacco: no minimum amount, so customs duty, VAT and excise duty are always levied.
- Other goods: the lower limit of 10 euros is applied separately to each tax type, so the customs duty, the VAT or the excise duty each has to amount to 10 euros at least to be levied.
- The amount of customs duty or excise duty that is below the minimum amount is not included in the basis of VAT on import.

**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%

Example 1

A DVD is ordered from the island of Jersey. The price including postage is 43.47 euros. Jersey is a part of the customs territory of the EU but not of its VAT territory. No customs duty is levied on goods bought from Jersey, only VAT, which is 23% on DVD's. However, a customs invoice of less than 10 euros is not issued, so the buyer gets the DVD consignment worth 43.47 euros from Jersey home tax-free.

Example 2

A private person buys DVD's by post. The price including postage is 50 euros.

- a) The DVD's are ordered from the UK, which is an EU country. The buyer doesn't need to pay customs duty on the consignment in Finland. The seller answers for remitting the VAT to the correct member state.
- b) The DVD's are ordered from the USA. The share of postage is 15 euros. The consignment is free from import duty, because the total value of the goods in the consignment does not exceed 150 euros. Since the total value of the goods exceeds 22 euros, VAT is assessed:

- VAT is 23% of the basis of tax on import, i.e. of the price to which the postage has been added (50 euros) = 11.50 euros.

VAT is levied, since the amount of VAT exceeds 10 euros.

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 and VAT that were levied on the goods to be repaid, contact Customs before sending the goods back. **The goods are to be returned within three months after the customs clearance.**

Restricted or banned goods

Medicines

From a legal point of distribution of medicines, e.g. a pharmacy, within the EEA (the EU + Norway, Iceland, Liechtenstein), one can order, by post, prescription medicines, non-prescription medicinal products, herbal medicinal products and registered or non-registered (require sales permit) homeopathic or anthroposofic products in a quantity corresponding to three months' use.

Persons who receive prescription medicines in Finland should have with them a corresponding doctor's prescription. Acquiring or receiving medicinal products by post from outside the EEA area is prohibited.

Sales permit or prescription

The medicinal product must have a sales permit in the state from where it has been acquired. If no sales permit is required, the medicine is to be acquired with a prescription. The prescription must be duly written out by a person authorised to do so. The medicine is to be acquired from an operator with an authorisation for retail supply of medicines.

Medicines delivered by post will only be released to a person who can prove that the preparation has been acquired for his or her own medication. In case of prescription medicines, it must be proven with a prescription or a medical certificate.

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.

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, go to the website of the Finnish Food Safety Authority Evira, www.evira.fi. More information about herbal medicinal products and medicinal homeopathic and anthroposophic products is provided by Fimea

Bans and restrictions concerning medicines, medicinal products, herbal medicinal products, food supplements and natural health products

Acquiring or receiving medicinal products by post from a country outside the European Economic Area (the EEA = the EU + Norway, Iceland, Liechtenstein) is prohibited.

Acquiring or receiving veterinary medicinal products by post from outside of Finland is prohibited.

Acquiring or receiving a medicinal product containing a narcotic substance by post from outside of Finland is not allowed.

A private person can acquire, by post from another EEA country, legally acquired prescription and non-prescription medicinal products in a quantity corresponding to three months' use at the most. Otherwise a private person is not allowed to acquire medicinal products at all.

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

Online shops market many products that are subject to import restrictions. Listed below are some product groups where it is best to check the restrictions before placing the order.

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.

The import of normal products is also restricted

There are import restrictions e.g. on some foodstuffs and mobile phones, with the aim of protecting and favouring products made in the EU.

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

Call the national Customs Information, tel. +358 20 690 600 or submit your questions electronically at www.tulli.fi

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 anthroposophic products, etc.)

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

www.ymparisto.fi (CITES regulations etc.)

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
e-mail: statistics@tulli.fi

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