



## Online shopping – guide for private persons

This general guide will give you further information and guidance on

- ❖ ordering goods over the Internet
- ❖ the restrictions involved with ordering goods
- ❖ customs clearance
- ❖ customs duties and value added tax, as well as how to pay them
- ❖ getting your import duties refunded when you want to return goods
- ❖ getting faulty goods replaced
- ❖ sending goods to be repaired outside the EU.

Note that, additionally, excise duty is levied on goods subject to excise duty in Finland, such as alcohol and tobacco.  
Read more on our [website](#).

You can get further information on exceptions and special cases from the Customs Information Service. Our website has separate instructions on the import of means of transport and animals as well as goods that are subject to excise duty (e.g. alcohol, tobacco, sweets and soft drinks).

## Before ordering goods from an online store

The import of some goods is subject to restrictions or prohibitions. Such goods are, for example, food supplements, medicines, foodstuffs, Swedish snus, products derived from endangered animals and plants, as well as dangerous objects. **If you wish to order goods that require a licence to be imported, you should apply for the licence from the relevant authority before you order.**

>> Further information on restrictions and prohibitions at [www.tulli.fi](http://www.tulli.fi)  
> [Customs restrictions manual](#) (in Finnish).



Check the import restrictions before placing an order – as the ordering party, you are responsible for making sure that regulations are followed.

You can, for example, download games, computer software and music online without them being subject to customs clearance and import taxes.

Consumer rights vary from EU country to country. Consumer rights in countries outside the EU can be very different from the Finnish rights. Before you decide to buy anything, check on the seller's website if the product can be returned, if a flawed product will be refunded and if doing so will cost the buyer extra.

Note that goods ordered from outside the EU do not necessarily comply with the product safety regulations in place in the EU and Finland.



Further information on regulations regarding product safety can be found on the website of The Finnish Chemical and Safety Agency [Tukes](#).

## Restricted goods

- The import of **plants, food supplements, foodstuffs and seeds** is subject to restrictions. More information can be obtained from the [Finnish Food and Safety Authority Evira](#).
- **The import of goods derived from endangered animals and plants** may be prohibited or may require a licence. The licences are granted by the Finnish Environment Institute SYKE. Consult [SYKE](#) for more information.
- The import of **firearms, firearm components and ammunition** is subject to restrictions. Import licences are granted by the Police. You can get more information from the Police or from the [Customs restrictions manual \(in Finnish\)](#).
- The import of **precursors of explosives** requires a licence. For more information, consult the [Police](#).
- Importing **laser pointers** is prohibited, unless the product meets the criteria of the Radiation and Nuclear Safety Authority STUK. Further information can be obtained from [STUK](#).
- The import of **pleasure boats and pleasure boat engines** is subject to restrictions. For more information, consult [Trafi](#) or the [Customs restrictions manual \(in Finnish\)](#).
- There are restrictions on the import of **some radio devices and telecommunications terminals**. For more information, consult the [Finnish Communications Regulatory Authority](#).

## Prohibited goods

- Purchasing and receiving snus from outside Finland is prohibited. Ordering snus over the internet is illegal. For further information, consult the National Supervisory Authority for Welfare and Health [Valvira](#).
- Acquiring or receiving **medicinal products** from outside the EEA is prohibited. For further information, consult the Finnish Medicines Agency [Fimea](#).
- Acquiring or receiving medicinal products that contain **narcotic substances** from outside Finland is prohibited. Further information from [Fimea](#).
- Acquiring or receiving **veterinary medicinal products** from outside Finland is prohibited. Further information from [Fimea](#).
- The import of **brass knuckles, stilettos, throwing stars, electric stunners, electric batons and precision slingshots and slings** is prohibited. Read more in our [Customs restrictions manual \(in Finnish\)](#).
- Importing **goods that infringe on copyrights** is prohibited.
- The private import of **fireworks** from outside the EEA is prohibited. Further information is available at [Tukes](#).

## Ordering goods from within the EU

The EU countries form a customs union that follows a common customs and trade policy. There are, however, special areas in the EU that are not part of the EU fiscal or customs territory. Note also that excise duty is levied on goods subject to excise duty in Finland, such as alcohol and tobacco products. Read more on [our website](#) (in Finnish).

### Ordering from within the EU fiscal territory

A private person can receive goods from within the EU straight to their home without having to clear them through Customs. Import value added tax is not levied again in Finland on goods produced elsewhere in the EU or customs cleared elsewhere in the EU. 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).

Ordering from within the EU fiscal territory	Customs clearance	Customs duty	Import VAT
	No	No	No

### Ordering from outside the EU fiscal territory

When buying goods from certain special areas within the EU you have to pay import VAT. These areas include:

- o The Island of Jersey and the British Channel Islands
- o The Canary Islands of Spain

The consignee of the goods generally has to submit a customs declaration for the goods ordered and pay VAT for them. Customs duty is not levied.

* Ordering from outside the EU fiscal territory	Customs clearance	Customs duty	VAT
	Yes	No	Yes

## Ordering goods from outside the EU

As a rule, the consignee has to submit a customs declaration for the goods ordered and pay the import taxes due. Note also that excise duty is levied on goods subject to excise duty in Finland, such as alcohol and tobacco products. Read more on [our website](#) (in Finnish).

* Ordering goods from outside the EU	Customs clearance	Customs duty	VAT
	Yes	Yes	Yes

You can [visit this page \(in Finnish\)](#) to check the EU customs and fiscal territories [as well as the EEA](#).

You may need to check with the seller from which country the goods are delivered to Finland.

More information and examples on import taxation on page 6 of the instructions.

#### \* Exemption from customs duties and taxes and the smallest levied amount of VAT and customs duty

- Exemption from customs duty is granted if the total value of the goods contained by the consignment 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 value limit for tax exemption is 22 euros. However, this value limit for exemption from VAT is not applied to tobacco products, alcohol, alcoholic beverages or perfumes.
- The minimum VAT amount levied is 5 euros.

## Import duties

Import duties are determined based upon the commodity code and customs value of the goods. Even if the consignee is receiving a consignment free of charge or as an exchange, any import duties due must be paid for the consignment.

### Customs duty

Customs duties are usually determined as a percentage of the customs value of the goods, which consists of the purchase price of the goods, their transportation costs incurred up to the EU point of entry and any other costs incurred. The amount of customs duties depends on the commodity code under which the goods are classified. You will find the commodity codes and customs duty rates in the [Taric](#) database.

### Preferential treatment based on origin

The customs duty levied can be lower than the full customs duty or even 0 % if the goods are imported directly from, for example, a country that has an existing preferential agreement with the EU, like Norway, Switzerland, Morocco or Peru. A condition for this is that the products are classified as originating products. Their origin must be validated with a certificate or documentary proof of origin that must be presented to Customs.

Goods imported from Turkey from free circulation with an A.TR. goods certificate are generally exempt from customs duty regardless of the origin of the goods.

**Please note:** Goods ordered from, for example, the USA, China, Hong Kong, Taiwan, Canada and New Zealand are always subject to full customs duties, as these countries do not have a preferential agreement with the EU. >> [Acceptable documentary proof of origin \(in Finnish\)](#)

What is crucial is the place from which the goods are dispatched, as is whether goods dispatched from within the EU have been produced in or customs cleared into the EU.

### VAT

Value added tax is usually 24 % on imported goods. Some exceptions to this are foodstuffs (14 %), books and works of art (10 %) and periodicals that have standing subscriptions for at least one month (10 %). Read more on [value added taxation \(in Finnish\)](#). >> See [examples \(in Finnish\)](#) on taxes levied

Tax according to the applicable VAT rate is levied on the taxable amount for import VAT. This amount consists of, with some exceptions, the customs value of the imported goods plus the transport, loading, unloading and insurance costs as well as other import-related costs incurred up to the goods' first destination in Finland specified in the transport contract or to another destination in the EU. Added to this are also the taxes, customs duties and any other import charges payable to the state or the community in connection with the import customs clearance. Taxes and other charges payable outside Finland are also included in the taxable amount.

### Declaring and converting currency

In customs clearance, the value of the consignment is announced in the currency stated on the invoice or order confirmation. The purchase price is converted into euros according to the conversion rate applicable on the day of the customs clearance transaction as confirmed by Customs. >> Currency [conversion rates](#) used in customs clearance

It is crucial in customs clearance and import taxation to know the place from which goods are being physically transported. Even if an online store operates within the EU, but the goods are delivered from a warehouse that is outside the EU customs and fiscal territory or is within the customs territory but outside the fiscal territory, the goods must be declared to Customs and are subject to tax. Also note that it is possible to deliver goods from within the EU that have not been customs cleared into the EU. The carrier will deliver a notice of arrival to the consignee on goods that require customs clearance.

## Clearing your consignment through customs

Before you are given the goods you have ordered, the consignment has to be cleared through customs and import taxes have to be paid on the goods. The consignment has to be customs cleared within a given time limit. Postal consignments have to be customs cleared and their import taxes paid within 20 days after the consignment has arrived. Customs does not automatically clear consignments, and so the consignee must take the initiative to submit a customs declaration on the consignment received.

If you have been delivered a postal parcel that requires customs clearance and has not been cleared, you must submit a customs declaration after the delivery. >> Read our [instructions](#) (in Finnish)

### You will need the following information and documents for a customs declaration:

- **A notice of arrival** (from the carrier), which includes the consignment's date of arrival, the location of the goods and information on the so-called previous document. In postal consignments the previous document is the arrival ID and in cargo consignments the so-called MRN + the goods item number.
- **A confirmation of order, an invoice or a receipt** (also needed in trade between private persons).
- **The commodity code of the product.** The commodity code should not be provided in the Customs Web Import service if the consignment is delivered from outside the EU fiscal territory (incl. Island of Jersey).

### In addition:

- **If the consignment is free of charge**, proof of the normal purchase price of the product must be presented. Ask the seller for proof of the product's price in advance.
- **If the consignment is returned after a free-of-charge** guarantee repair or replacement, a pro forma invoice, or some other credible proof, and an export declaration must be presented.
- **If the consignment is returned after being repaired for a charge**, an invoice on the repair and an export declaration must be presented.
- **If goods are being traded for other goods**, a clear contract must be presented that shows what goods are being traded, for what goods they are being traded and the price of the goods being traded.

### You can clear goods through customs in the following ways:

- 1) Use the Customs [Web Import service](#) (free of charge, in Finnish).
- 2) Postal consignments can be cleared at any [customs office](#) that handles postal consignments. Cargo consignments can be cleared at the [customs office](#) closest to the goods. Take the notice of arrival with you as well as your order confirmation or a receipt and your identification.
- 3) Let a forwarding company clear your consignments through customs for you (subject to charge). The import forwarding of postal consignments is handled by Posti. Further information on [customs clearance](#) (in Finnish).

Consignments cannot be cleared through customs in advance. You can submit a customs declaration once the goods have arrived in Finland and you have received a notice of arrival from the carrier.

More information on using the Web Import service in our [FAQ](#) (in Finnish).

## Example cases:

### Calculating import taxes

You have ordered a blouse from the USA and it cost 200 euros. The postage is 35 euros. The general customs duty rate of clothes is 12 %.

Customs duties are levied on the consignment because the goods are delivered from outside the EU and are worth more than 150 euros. As for VAT, the tax-free threshold for a consignment is 22 euros.

The customs duty is 12 % of the value of the goods and the postage.

$$200 + 35 = 235 \times 0.12 = \mathbf{28.20 \text{ euros}}$$

The value added tax is 24 % of the taxable amount for import VAT.

$$235 + 28.20 = 263.20 \times 0.24 = \mathbf{63.17 \text{ euros}}$$

The total import duty collected on the blouse is **91.37 euros**.

### Calculating the value added tax

You have ordered a blouse from the Island of Jersey and it cost 200 euros. The postage is 35 euros. The consignment is subject to a VAT of 24 % of the purchase price and transport costs of the consignment, as the goods are being delivered from outside the fiscal territory of the EU.

$$200 + 35 = 235 \times 0.24 = 56.40$$

The total value added tax on the blouse is **56.40 euros**.

### An order where the value of the goods does not exceed 22 euros.

You have ordered a cap from the USA and it cost 19 euros. Since the value of the consignment does not exceed 22 euros, no customs duty or VAT is levied. The tax-free threshold for a consignment 22 euros, and the duty-free threshold is 150 euros.

### A consignment that is exempt from import duties, as the VAT amount is under 5 euros.

You have ordered a textbook from the USA and it costs 25 euros with a 5 euro postage. Textbooks are duty-free. The value added tax levied is 10 % of the purchase price in addition to the postage.

$$25 + 5 = 30 \times 0.1 = 3 \text{ euros}$$

The VAT is **3 euros**. No VAT is levied on the consignment, because it is under 5 euros, which is the minimum amount levied.

## Returning goods and applying for a refund of import duties

If you are returning goods permanently, you need to submit an [export declaration](#). Private persons may also send the goods by post. You can enclose customs declarations CN22 and/or CN23, which you can get from [Posti](#), with goods sent by post instead of an export declaration.

You may apply for a refund of your import duties (appeal against a customs clearance decision) if you have cancelled the purchase and returned the goods to the seller outside the EU. The goods must be returned and the appeal must be submitted within three months of the customs clearance.

When Customs has processed your appeal, you will be sent a decision on the matter to the address that you stated in the customs clearance decision or the appeal. Your appeal will be processed in approximately two months. Please note that the refund does not show on your bank account immediately once you receive the decision, but it may take several days for the funds to be transferred.

## Having goods repaired for a charge

If you want to export goods outside the EU for chargeable repairs, you must submit an export declaration before sending the goods for repair. You can submit an export declaration free of charge via the Customs [Web Export service](#).

When the repaired product is returned back to Finland, it must be cleared through Customs as a chargeable repair. This way, when the goods are returned to you, import taxes will not be levied on the goods sent for repair. However, import taxes are levied for repair costs.

The customs value is formed by the repair costs as well as the transport, insurance and associated costs up to the point of entry to the Community.

The taxable amount for VAT is formed by the repair costs in addition to the price of the goods added outside the EU, the transport, loading and unloading costs to the place of processing, as well as the transport, loading, insurance and associated costs incurred up to the goods' first destination in the EU as designated by the transport contract. If, at the time of customs clearance, it is known that the goods will be transported to another destination located within the EU, the transport and any other import costs incurred up to this destination will be included in the taxable amount for VAT. Other possible customs duties and payments will also be included in the taxable amount for VAT as instructed on page 4.

If you are sending goods to be repaired within the EU fiscal territory, you do not need to submit customs declarations. >> More detailed instructions: [Outward processing in a procedure other than processing \(in Finnish\)](#) and [outward processing \(in Finnish\)](#) as well as [instructions](#) on filling in a customs declaration.

## Having goods repaired or replaced free of charge

If you want to export goods outside the EU for a free-of-charge guarantee repair or replacement, you must submit an export declaration before sending the goods for repair. You can submit an export declaration free of charge via the Customs [Web Export service](#).

When the goods that have been repaired or replaced free of charge are returned to Finland, they must be cleared through customs as a free-of-charge repair or replacement. Customs duty will not be levied if the repair or replacement is provided free of charge based on a warranty obligation. Value added tax will not be levied if the repair or replacement is provided based on a warranty obligation and the importer is not charged for the transport costs. If the importer is charged for the transport costs, the taxable amount for VAT will be the sum of the transport costs.

If you are sending goods to be repaired within the EU fiscal territory, you do not need to submit customs declarations. >> More detailed instructions: [Outward processing in a procedure other than processing \(in Finnish\)](#) and [outward processing \(in Finnish\)](#) as well as [instructions](#) on filling in a customs declaration.

Additional information on consumer protection in online shopping can be found on the websites of the European Consumer Centre (<http://www2.ecc.fi/en-GB/>) and the Finnish Competition and Consumer Authority (<http://www2.kkv.fi/en-GB/>).

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

## Further information

Customs Information Service, tel. +358 (0) 295 5201 or **online**

**Finnish Tax Administration** (e.g. value added tax)

**Finnish Food Safety Authority** (e.g. natural health products and food supplements, importing animals)

**Radiation and Nuclear Safety Authority** (e.g. laser products)

**Finnish Medicines Agency** (e.g. herbal products, medicinal homeopathic and anthroposophic products as well as instructions for making a classification request for a substance)

**Finland's environmental administration** (e.g. endangered animals and plants and their derivative products (CITES))

**Suomi.fi** (e.g. shopping abroad and consumer rights)

**Finnish Safety and Chemicals Agency** (e.g. importing fireworks)

**The Police** (e.g. firearms and firearm components)

**Finnish Communications Regulatory Authority** (e.g. the frequencies of mobile and communication equipment)

**National Supervisory Authority for Welfare and Health** (e.g. applying the alcohol legislation to online trade, importing alcohol licences as well as importing tobacco products)

**Forms** on the Customs website

[www.tulli.fi](http://www.tulli.fi)

