



Importation of Personal and Household Effects and Private Motor Vehicles as Removal Goods into Finland

This bulletin deals with customs duties and car taxation in connection with goods imported by immigrants. The following three basic questions are addressed:

- Importation of removal goods from member states of the European Union
- Importation of removal goods from outside the European Union
- Importation of motor vehicles from abroad as part of removal goods.

The bulletin also contains information for persons moving to the Åland Islands.

There are separate instructions on the tax-free importation of goods and vehicles brought to Finland by temporary visitors (customer bulletin No. 5, Temporary Tax-free Use of Motor Vehicles in Finland, and Customs Instructions for Passengers). There are also instructions on used motor vehicles imported into Finland otherwise than as removal goods (customer bulletin No. 20, Taxation of Used Motor Vehicles in Finland).

>> The customer bulletins of Finnish Customs are available on the Finnish Customs website www.tulli.fi > In English > Finnish Customs > Publications > Customer instructions

I Who is an immigrant?

An immigrant is a person who moves to Finland from abroad and stays as a permanent resident. A person whose permanent place of residence is abroad and who arrives in Finland for a temporary stay, e.g. as a tourist or for studies or temporary employment, is not an immigrant.

People may also take up permanent residence in Finland gradually, so that they originally come to Finland temporarily but later decide to stay permanently. These persons, too, are on certain conditions entitled to bring in a vehicle as part of removal goods within the meaning of the Car Tax Act.

2 Where should removal goods be declared?

Removal goods, including motor vehicles, imported from outside the EU must be declared for the customs procedure of release for free circulation to the customs authorities of the place of importation. Importation of removal goods from within the EU is free of customs duty.

A person bringing a vehicle from abroad must notify Customs of the importation of the vehicle as removal goods immediately upon arrival in Finland, irrespective of whether the person is arriving from within or from outside the EU. The vehicle may be used in Finland only if a declaration of use has been submitted to Customs.

3 Removal goods imported from EU countries

(see also section 5 for importation of motor vehicles as part of removal goods)

When a person moves to Finland from another EU country, his or her personal property is, with certain exceptions, admitted free of taxes and other restrictions applied to importation. For example, VAT is collected on a new means of transport, if the vehicle has been acquired for use in Finland and if the other prerequisites for tax levy are met. Restrictions are imposed by prohibitions justified by e.g. public morality, public policy or public security, or the protection of health of animals or plants.

4 Removal goods imported from outside the EU

(see also section 5 for importation of motor vehicles as part of removal goods)

When a person moves to Finland from outside the EU, the EU Regulation on reliefs from customs duty and the Finnish Value Added Tax Act are applied to the removal goods. By virtue of these statutes, the personal property, i.e. the removal goods, of an immigrant arriving from outside the EU may be exempted from customs duty and VAT. The immigrant has to submit, enclosed to the customs declaration, a declaration on the fulfilment of the conditions for exemption from customs duties and taxes on goods imported as removal goods (Customs Form No. 45e).

- >> The customs declaration (SAD), which in Finland has to be filled in either in Finnish or in Swedish, and the declaration on the conditions for exemption from customs duties and taxes on goods imported as removal goods are available on the Finnish Customs website
www.tulli.fi > Yrityksille > Sähköinen asiointi > Lomakkeet > Tulli-ilmoitus (SAD)
www.tulli.fi > In English > Businesses > eServices > Forms > 45e

According to the EU Regulation on reliefs from customs duty, personal property means goods intended for the personal use of the persons concerned or for meeting their household needs, i.e. household effects, cycles and motorcycles, private motor vehicles and their trailers, caravans, pleasure boats and private aeroplanes. Household provisions appropriate to normal family requirements, household pets and saddle horses, as well as the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his or her trade or profession, also constitute personal property. Personal property must not be such as might indicate, by its quantity, that it is being imported for commercial reasons. Household effects are considered to comprise personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs.

Relief from customs duty and VAT is not granted for alcoholic products, tobacco and tobacco products, commercial means of transport and articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Certain goods, such as live animals, animal products, plants and parts of plants as well as firearms and ammunition, may be imported only on special conditions. More information on these import restrictions can be obtained from the customs authorities.

Removal goods are exempted from customs duty and VAT on the following conditions:

- Relief from customs duty on removal goods may be granted to persons whose permanent place of residence has been outside the EU for at least 12 months. In justified special cases, if applied for in advance, the National Board of Customs may grant an exception to this rule if the intention of the person concerned was to stay outside the EU for an uninterrupted period of at least 12 months.
- The goods have been under the ownership of the immigrant or in his or her possession under conditions leading to ownership, outside the EU for 6 months. In the case of non-consumable goods, the goods must also have been in his or her use at the previous permanent place of residence for at least 6 months before the date on which he or she ceased to be permanently resident in the country concerned outside the EU. In justified special cases, if applied for in advance, the National Board of Customs may grant exceptions to the time limit.
- The goods are intended for the same use at the new permanent place of residence.
- Relief from customs duty is granted only for removal goods declared to Customs for release for free circulation within 12 months from the removal date. The goods may be imported in several consignments within the period of 12 months. In justified special cases, if applied for, the National Board of Customs may grant exceptions to the time limit. See section 5 for the conditions and time limits regarding reduction of car tax.

The goods may not be lent, given as security, hired out or otherwise transferred to another person, whether for a consideration or free of charge, until 12 months after the date on which their entry for free circulation was accepted. If the immigrant is about to do one of these actions, the Customs District concerned must immediately be informed.

If the goods are lent, given as security, hired out or otherwise transferred before the expiry of the above mentioned time limit of 12 months, customs duty and VAT are collected. See section 5.3.5 for the time limit relating to car tax.

Exceptions

- An immigrant can, on application, be granted the right to release his or her removal goods for free circulation exempt from customs duty and VAT before moving to Finland, if his or her permanent place of residence has been outside the EU for an uninterrupted period of at least 12 months and if the removal goods have been in his or her ownership and use for at least 6 months. This permission is granted by the Customs District through which the goods are imported. In such case, the immigrant has to provide a security determined by the customs district as well as to commit him- or herself to actually settling here within 6 months.

If the immigrant wants to import removal goods that have been in his or her ownership and use for at least 6 months to the customs territory of the Community, but the requirement that the immigrant must have lived outside the Community for an uninterrupted period of at least 12 months is not fulfilled, the goods in question cannot be released for free circulation exempt from customs duties and VAT. In order to be granted exemption from customs duty and VAT, such goods must be placed under the customs warehousing procedure to wait for the fulfilment of the 12-month residence requirement.

- If a person leaves his permanent place of residence in a country outside the EU owing to occupational commitments without immediately moving to the customs territory of the EU on a permanent basis, duty-free admission can be granted for his removal goods. This is granted by a Customs District on condition, however, that the person undertakes to move to the customs territory of the EU at a later stage within a period of time of a length set by the Customs District depending on the circumstances. As in the above case, the immigrant may also be required to provide a security.
- If a person has to transfer his permanent place of residence from a country outside the EU to Finland owing to exceptional political circumstances, the National Board of Customs may, on application, grant exceptions to some of the above provisions (e.g. the requirement that the goods have been used for 6 months outside the EU).

5 Motor vehicles as removal goods

Motor vehicles imported from within the EU are subject to the Finnish Value Added Tax Act and Car Tax Act. As a rule, VAT is not collected in Finland on vehicles imported as removal goods from within the EU.

Vehicles imported to Finland from outside the EU in connection with removal must be customs cleared upon importation. More information is available at the customs offices.

When vehicles are imported as removal goods from outside the EU, the Value Added Tax Act and the Car Tax Act are applied, but also customs legislation, especially the EU Regulation on reliefs from customs duties. Customs duty and VAT is not collected on vehicles intended for private use that are imported from outside the EU and that are treated as removal goods by virtue of the Regulation on reliefs from customs duties.

Before an imported vehicle is registered or brought into use in Finland, car tax must be paid for it in accordance with the provisions of the Car Tax Act. Car tax must always be paid unless the vehicle is non-taxable by virtue of that Act.

5.1 Use of vehicle in Finland after removal

Motor-driven vehicles that have not been registered in Finland can not be used in traffic in Finland, unless the use is allowed by virtue of the law. Unregistered vehicles can be used in traffic in Finland on certain conditions, for example on account of a transfer permit, a certificate regarding temporary plates or registration abroad.

According to the Decree on Vehicle Registration (893/2007) immigrants may use a vehicle in traffic in Finland for 30 days after the vehicle has been imported, provided that the vehicle is currently registered abroad. If the immigrant has first visited Finland temporarily and later decided to take up permanent residence here, the time limit is calculated from the date on which the owner of the vehicle can be considered to have settled in Finland permanently. The vehicle must be declared for first registration within the above-mentioned time limit if the vehicle is used in Finland. More information can be obtained from the vehicle inspection stations and from the Finnish Transport Safety Agency (Trafli).

Use of vehicle in Finland before taxation

A person permanently resident in Finland is normally not allowed to use a foreign-registered vehicle in traffic, not even temporarily, if car tax has not been paid for the vehicle. In exceptional circumstances, however, use is permitted. In such cases, a declaration of use must be submitted to Customs. This declaration must be submitted in advance or, at the latest, when the temporary tax-free use begins. The declaration must be submitted on a customs form.

If the vehicle is **currently registered in an EEA country**, the vehicle can be used after a declaration of use has been confirmed by Customs. There must also be a valid motor liability insurance for the vehicle.

If the vehicle is **not currently registered in an EEA country**, use of the vehicle in traffic requires a declaration of use as well as a transfer permit. Transfer permits are granted by the vehicle inspection stations and by Customs. More information on transfer permits can be obtained from Trafli, www.trafli.fi

A vehicle that is intended to be registered in Finland can be used without paying tax for a maximum of three months, on the condition that a declaration of use has been submitted to Customs on a customs form before the vehicle is used in Finland. If the vehicle is not currently registered in an EEA country or if the registration expires, a transfer permit must also be acquired. The declaration of use must be confirmed by Customs and kept in the vehicle when the vehicle is used. There must also be a valid motor liability insurance for the vehicle. In some respects, the insurance coverage of Finnish motor liability insurance is more exhaustive than in other EEA states.

In order to maintain the right to use the vehicle, a tax declaration must be lodged within five days of the confirmation of the declaration of use. The right to use the vehicle also ends on the day the car tax must be paid, and if the tax declaration or a decision on taxation is withdrawn. In the case of withdrawal, the same sum as for an advance ruling by the National Board of Customs (150 euros for private persons in 2011) is collected from the taxpayer, as well as five per cent of the tax amount that would have been collected on the vehicle if the taxation had been carried out. Tax collected due to withdrawal will not be taken into account if the vehicle is taxed later.

5.2 Taxable and non-taxable vehicles

Taxable vehicles are passenger cars, vans and buses with an unladen mass of less than 1 875 kg, motorcycles (categories L_{3e} and L_{4e}) as well as tricycles and quadricycles (categories L_{5e} and L_{7e}). Mopeds of categories L_{1e} and L_{2e} and certain other three- or four-wheeled vehicles (L_{6e}) with engines with a cylinder capacity not exceeding 50 cubic centimetres, for example, are free of car tax. Details of the categories are given in the Vehicle Act. More detailed information on how the taxable value and the amount of tax are determined as well as examples of calculating the tax are available in the customer bulletin No. 20, Taxation of Used Motor Vehicles in Finland.

5.3 Tax reduction for motor vehicles imported as removal goods

5.3.1 General

According to the Finnish Car Tax Act, car tax is collected before the vehicle is registered or taken into use irrespective of whether the vehicle has been imported from within the EU or from outside the EU. The car tax on one taxable private motor vehicle imported by an immigrant in connection with moving to Finland is reduced by a maximum of 13 450 euros provided that

- the immigrant has been abroad for an uninterrupted period of at least one year immediately before moving to Finland
- the vehicle has been under the ownership of the immigrant or his or her married spouse, or in their possession under conditions leading to ownership, and in the use of the immigrant abroad for a period of at least six months immediately before his or her moving to Finland, and,
- if the immigrant has earlier imported a vehicle with reduced tax or free of tax, the time limit after which the vehicle may be transferred to another person without payment of tax has expired before his or her moving to Finland.

If the immigrant has transferred a vehicle, imported as removal goods, to an insurance company in Finland because of damages or transferred the vehicle for use abroad and later intends to import another vehicle as removal goods, the above time limits concerning importation of the latter vehicle begin to run only after 30 months from the date on which tax reduction was granted for the vehicle brought in earlier.

Unmarried partners are not equivalent to married spouses for the purposes of ownership and use of the vehicle abroad. Therefore, an unmarried partner is not allowed to import his or her partner's vehicle from abroad with reduced car tax as removal goods even though he or she has used the vehicle abroad. Persons having registered their partnership are comparable with married couples for the purposes of tax legislation.

If there are questions of interpretation in some respect, it is recommended that the customs office at which the vehicle will be declared for taxation is contacted in advance. In these situations, the National Board of Customs can be asked to give an advance ruling as to how the Car Tax Act will be applied to the case concerned (see section 5.8).

An immigrant may bring in only one taxable vehicle with a reduced tax, e.g. one passenger car or one van or one motorcycle. Tax reduction can be granted for a taxable vehicle also in the case that the immigrant imports a non-taxable vehicle, e.g. a camper, at the same time.

If the car tax is more than 13 450 euros, the exceeding tax amount is collected.

Example of calculating the reduced tax

General asking price of a similar used car (CO ₂ 247 g/km) in Finland	50 000.00 euros
Usual discounts (5% and 750 euros)	3 250.00 euros
General retail value	46 750.00 euros
Car tax based on CO ₂ emissions (35% x general retail value)	16 362.50 euros
Tax reduction for importation as removal goods	13 450.00 euros
Car tax to be paid	2 912.50 euros

5.3.2 Importation of vehicle in connection with removal

The Car Tax Act requires that the vehicle is imported to Finland in connection with the removal. In practice, this means that the importation of the vehicle is caused by the removal and takes place at the same time. It is taken into account, however, that the vehicle and the immigrant cannot always come to Finland at the same time, e.g. because there are problems of transport owing to the distance between Finland and the country concerned.

A vehicle is considered to be imported in connection with removal if it is imported within six months from the person's removal to Finland. If the vehicle is imported before the person's removal, an interval of about 2 to 3 months between the importation and the removal is allowed. However, the vehicle cannot be declared for taxation before the person has arrived in Finland.

5.3.3 Use of vehicle immediately before removal

The requirement concerning the use of a vehicle, which is a condition of granting the car tax reduction at importation as removal goods, is considered to be met if the vehicle has been used by the immigrant or can be deemed to have been in his or her use for at least six months immediately before the removal. A vehicle is deemed to have been in the immigrant's use if it has been duly registered and insured for use on the road in the former country of residence.

5.3.4 Visits to Finland while living abroad

The immigrant shall have stayed abroad for an uninterrupted period of at least one year immediately before moving to Finland. However, tax reduction is granted also in the case that the immigrant, before moving to Finland, has visited Finland for reasons of acquisition of a residence or work, or for reasons which are to be considered as compelling bearing in mind the situation, or for reasons of an ordinary holiday trip, temporary work or other comparable short visit and after that returned back abroad.

It is an established taxation and legal practice that a stay of 72 days in average in Finland owing to a normal holiday trip is allowed during the period of one year preceding the move to Finland. The time limit may usually be exceeded only if the person concerned explains his stay in Finland by reasons that are to be considered as compelling or by other comparable reasons. The days of arrival and departure are also included in the stay in Finland. Accordingly, if a person arrives in Finland on 1 January and returns abroad on 3 January, it is deemed that the stay in Finland has lasted 3 days. A reason has been assessed to be compelling if it has been unforeseeable and beyond the immigrant's control and from a subjective point of view compelled him or her to stay in Finland. The immigrant's own illness has in some cases been considered to be a compelling reason on certain conditions. This has been possible if the illness has been serious and the patient has been in acute need of medical care. It is also required that the treatment of the illness particularly in Finland is justifiable.

Reasons pertaining to work have not been considered as compelling. Also, a stay allowed for reasons pertaining to work must be occasional and of short duration. According to the established decision practice, a stay of at most 40 to 50 days has been accepted.

A vehicle entered in the export register (for details see section 5.7) may be used for visits to Finland, but not, however, during one month immediately after moving from Finland or one month immediately before moving back to Finland.

5.3.5 Use of vehicle and transfer to another person after moving to Finland

A vehicle which has been granted tax reduction as removal goods may not, without payment of the tax in full, be sold, hired out or otherwise transferred to another person, nor be put at the disposal of persons other than members of the immigrant's family, whether for a consideration or free of charge, before the vehicle has been under the ownership of the immigrant or his or her spouse or in their possession under conditions leading to ownership and in the use of the immigrant for **in all three years, of which, however, after the removal at least one year in Finland.**

The time during which the vehicle prior to the person's moving to Finland has been in a free zone or elsewhere in Finland is not considered as time of use. However, the use of the vehicle during visits to Finland referred to in section 5.3.4 counts as time of use. If the vehicle has been granted tax reduction by virtue of the provisions on taking up permanent residency after temporary stay (see section 5.4.1), the period from the date of the person's arrival in Finland for a temporary stay to the date of the tax decision granting a reduced tax for the vehicle does not count as time of use.

The period of use in Finland after the person's moving to Finland is considered to begin on the date of the tax decision by which the vehicle was granted the tax reduction referred to in Section 25 of the Car Tax Act. Only that period during which the immigrant and the vehicle are in Finland at the same time counts as time of use. Thus the time limit runs in Finland only when the vehicle is used by the immigrant in Finland. For example, if the vehicle is removed from the register or when the immigrant stays abroad, the time limit ceases to run. It runs, however, during the arrangement that the vehicle is not used in winter between 1 November and 30 April if it was registered for use in Finland

before that period. The time limit runs during the arrangement even if a declaration had been made that the vehicle is taken out of traffic. For the running of the time limit during the arrangement, it is also required that the immigrant stays in Finland at the same time.

The family of the immigrant comprises his or her married spouse living in the same household, as well as their unmarried children who also live in the same household. Thus the immigrant's parents, brothers and sisters, for example, do not belong to the immigrant's family even if they live in the same household as the immigrant.

Two persons of the same sex having registered their partnership are considered equivalent to married spouses. A person of the opposite sex who is permanently living together with the immigrant in the same household without their getting married but under circumstances similar to a marriage is in this connection also considered equivalent to a married spouse and is entitled to use the vehicle after the immigrant's move to Finland also during the ban on transfer of the vehicle.

If the vehicle has been imported from outside the EU, it is also subject to other restrictions on transfer concerning removal goods brought from outside the EU (see section 4 Removal goods imported from outside the EU).

As an exception to the restrictions on transfer, the immigrant may, before the expiry of the time limit, transfer a vehicle deleted from the register free of tax either to an insurance company if the vehicle has been damaged, or for use abroad. The vehicle has to be deleted from the Finnish register before such transfer. It is also to be noted that if the vehicle is registered again or used in traffic in Finland, normal car tax is collected. In such cases the tax has to be paid by the person who takes the vehicle into use or registers it in Finland.

5.4 Special cases

5.4.1 Persons staying as permanent residents after temporary stay

A person who has stayed in Finland temporarily before moving to Finland permanently is entitled to the tax reduction granted in respect of a vehicle imported as part of removal goods if he or she can show that the requirements for the reduction have been fulfilled immediately before his or her arrival in Finland for a temporary stay. In assessing whether the requirements have been fulfilled, arrival in Finland means the date on which the person arrives in Finland for the first time for a temporary stay.

For getting the tax reduction, it is also required that **the vehicle is declared for taxation as removal goods within six months from the beginning of the temporary stay**. If the vehicle has been in Finland temporarily free of tax as a so-called tourist car within the meaning of Section 2 subsection 2 of the Car Tax Act and the time limit for the tax-free use of the vehicle has been extended by a written permit of the customs district concerned, the declaration may be lodged before the extended period expires but not later than within 18 months from the beginning of the temporary stay.

The above-mentioned obligation to declare is a condition for granting the vehicle tax treatment as removal goods. Thus a vehicle which has been used in Finland but which has not been declared for taxation as removal goods within the prescribed time is not considered being imported as removal goods.

5.4.2 Students

Tax reduction is not granted to a person who at the time of his moving to Finland is under 18 years old or to a person who has earlier lived in Finland and during the one-year period preceding his or her moving has stayed abroad mainly for study purposes. However, tax reduction is granted to the latter if he or she can prove that the conditions of tax reduction for removal goods have been met during uninterrupted stays abroad during which he or she has not studied.

According to that stated above, a vehicle may be imported as removal goods if the immigrant can prove that he or she has stayed abroad for an uninterrupted period of at least one year for purposes other than studies and that he or she has also owned and used the vehicle without interruption for at least six months during which he or she has not studied. Part of the period required may elapse also during the last year preceding the person's moving to Finland if he or she has not studied during that particular time.

Studies referred to above are studies preparing for a performance within the scope of the curriculum of a university or other educational institute as well as practical training, including on-the-job training, relating to these studies, unless the activity is to be considered as independent research work. For example, preparing a doctoral or licentiate thesis is considered to be independent research work. However, training organised by the labour market authorities and on-the-job learning in that connection are not regarded as studies within the meaning of the relevant provisions.

5.5 Documents needed when importing a vehicle

The immigrant must prove with documents that the conditions for tax exemption or tax reduction are met.

The stay abroad can be proved with any documentary evidence. It is determined case by case whether the evidence is sufficient. As a rule, the stay abroad is proved with a certificate given by the employer. If the person concerned has not been working abroad, the stay can be proved by submitting e.g. account statements, credit card bills or other invoices showing that the person has actually stayed outside Finland. Sometimes even a rental contract concerning lodgings abroad may be accepted as evidence. A notification of moving made to the population information system is generally not considered to be sufficient.

The ownership and possession of a vehicle usually appear from the purchase invoice or other documents on transfer or registration. Moreover, the use of the vehicle must be proved by presenting a certificate of motor liability insurance.

If requested, the immigrant must also produce other evidence to prove eligibility for tax exemption.

5.6 Car tax declaration and collection of tax

Before the vehicle is registered or taken into use in Finland, the immigrant must submit a car tax declaration to the tax authorities. The declaration shall contain details for identifying the vehicle as well as details about the standard of its equipment and about how long the immigrant has owned and used the vehicle. This information is needed e.g. for determining the taxable value of the vehicle.

The person moving must be prepared for the possibility that Customs examines the vehicle when the tax declaration is submitted. As a rule, the vehicle is examined if the immigrant uses his or her right to demand that the particular characteristics of the vehicle are taken into account because he or she considers them to be of essential importance for the general retail sale value of the vehicle.

The tax authorities carry out taxation on the basis of the declaration, and after the taxes have been paid, they give permission to register the vehicle.

The vehicle may not be used in Finland before the taxation has been carried out, unless Customs has confirmed a declaration of use for the vehicle. The vehicle must also be insured for use in traffic and registered in an EEA country, or the vehicle must have a transfer permit (for further details see section 5.1).

A car tax declaration must be lodged for all vehicles subject to car tax, i.e. also in cases where no car tax remains to be collected.

Taxation is the responsibility of Customs when a vehicle is registered or brought into use for the first time. After that, Trafi carries out the taxation which may become necessary owing to changes in the construction, purpose of use or ownership of the vehicle. However, if a vehicle imported as removal goods is transferred contrary to the conditions of exemption from tax or the conditions of tax reduction, the taxation is carried out by Customs (see section 5.3.5 Use of vehicle and transfer to another person after moving to Finland).

5.7 Inspection and registration of vehicle

Information on the technical inspection and the registration of vehicles can be obtained from **Trafi** and the **vehicle inspection stations**. It is recommendable to contact these already prior to moving to Finland and ask for information about e.g. EU type approval and the requirements to be met by the vehicle.

A new vehicle acquired in Finland and intended to be taken into use abroad may be exported from Finland as a so-called export-registered vehicle. Export registration is valid for one year from the end of the month in which the registration decision was given. It depends on the legislation of the country to which the vehicle is taken whether the vehicle must be registered there during the period of one year that the export registration is valid. Information and guidance on export registration can be obtained from Trafi, www.trafi.fi.

If an export-registered vehicle is used for visiting Finland, the visitor must ask the customs authorities to enter the dates of arrival and departure in the documents.

5.8 Advance ruling and tax relief

If the matter is of special importance to the person concerned, the National Board of Customs may, upon application, give an advance ruling on how the Car Tax Act and the VAT Act are applied to the taxation of his or her vehicle before it is registered for the first time.

Advance rulings are given on questions of interpretation of the law. Advance rulings are given for concrete situations on the basis of the facts presented by the applicant, not on questions of a general nature. No advance ruling is given on the calculation of the amount of car tax or VAT or, because not provided for by the Community legislation, on the amount of customs duty or on exemption from customs duty.

An advance ruling decision given to a private person is subject to a charge, which in 2011 is 150 euros. Advance rulings are appealable.

By virtue of Section 50 of the Car Tax Act, the National Board of Customs may, upon application and on conditions determined by the Board, grant relief from car tax for special reasons. A corresponding provision on relief from VAT is in Section 210 of the VAT Act.

When applying for tax relief, it should be noted, however, that relief can be granted only in certain special cases. Decisions on tax relief are free of charge. They are not appealable. Applications for exceptions provided for by the EU Regulation on reliefs from customs duty are also treated by the National Board of Customs as applications for tax relief (see section 4 Removal goods imported from outside the EU).

>> Both advance rulings and tax reliefs can be applied for with freely formulated applications addressed to the National Board of Customs, PO Box 512, 00101 Helsinki.

6 The Åland Islands and removal goods

6.1 Declaration of removal goods when moving to the Åland Islands

Persons bringing removal goods, such as household effects, boats or vehicles, to the Åland Islands from the EU or from countries outside the EU shall immediately after their arrival notify the customs authorities of the importation of the goods at the place of arrival. After that the goods are sent to Mariehamn Customs under the customs transit procedure. There the goods are declared for the customs procedure of release for free circulation. The conditions for importation of removal goods are given in section 4.

If the conditions for importation as removal goods are not met, VAT is collected on goods brought in from within the EU territory, and VAT and customs duty are collected on goods brought in from outside the EU. As regards car tax on vehicles imported as removal goods, that stated in section 5 is applied, as appropriate.

6.2 Removal goods between The Åland Islands and mainland Finland

Persons moving from the Åland Islands to mainland Finland, or vice versa, should contact Mariehamn Customs in questions concerning VAT on removal goods. The following basic requirements must be met in order that goods (e.g. household effects, boats and vehicles) can be regarded as removal goods between the Åland Islands and mainland Finland (see also section 4, Removal goods imported from outside the EU).

- The immigrant must have had his permanent place of residence on the other side of the tax border for at least 12 months
- The goods must have been owned by the immigrant and, with the exception of consumer goods, been in his use for at least 6 months
- The goods may not be lent, given as security, hired out or transferred to another person, whether for a consideration or free of charge, until 12 months after importation.

If these requirements are not met, VAT is collected on the goods.

- >> Further information on inspection and registration of vehicles on the Åland Islands can be obtained from the Motor Vehicle Office of Åland, address Motorfordonsbyrån, Möckelövägen 58, 22120 Mariehamn, tel. (018) 525 840.

7 Enquiries

Further information on importation, customs clearance and car taxation of removal goods and the necessary documents is obtainable from the **Customs Information Service, tel. 020 690 600**. The information service also answers enquiries on the Internet at www.tulli.fi. Texts of acts and decrees (in Finnish and Swedish) can be bought at Edita Oyj and its bookshops. The texts are also available online at www.finlex.fi.

- >> Car taxation forms are available on the Finnish Customs website www.tulli.fi > In English > Businesses > eServices > Forms

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

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

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.

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