



Customs and tax treatment of gifts received from outside Finland

This bulletin deals with goods which private persons send from abroad to private persons in Finland and which are not intended for commercial purposes. The term "gift" is here used to mean such goods. The essential characteristic of a gift is that the consignee in Finland receives it free of payment or consideration of any kind. The following information is for guidance only.

I Gifts received from another EU country

Gifts sent to a private person from one EU country to another move within the European Union without customs formalities. Free movement of goods applies to both goods made in the EU and goods cleared through customs for free circulation in the EU, that is, all so-called Community goods. If a private person in the EU sends an article with the status of Community goods as a gift to a private person in Finland, no customs duty or value added tax is collected.

Alcohol and tobacco products

Alcohol and tobacco products sent from another EU country by a private person without demanding payment of any kind may be received by a private person in Finland, for his or her own use, free of excise duty up to the following quantities:

tobacco products

- 300 cigarettes **OR**
- 150 cigarillos (cigars weighing not more than 3 grams) **OR**
- 75 cigars **OR**
- 400 grams of pipe and other smoking tobacco

alcoholic beverages

- 1 litre of strong alcoholic beverages (alcohol content more than 22 per cent by volume) **AND**
- 3 litres of aperitifs (alcohol content 22 per cent or less by volume) or sparkling wines **AND**
- 5 litres of light still wines **AND**
- 15 litres of beer.

If a gift consignment contains more tobacco products or alcoholic beverages than stated above, the consignee is liable to pay excise duty for the amounts exceeding the limits. These amounts have to be declared **within four weekdays** in writing to the Customs District in the area of which the consignee's domicile is situated.

If the consignor despatches the products from another EU country to Finland as a single item and addresses it to him or herself, grouping the products according to gift receiver only once they have arrived in Finland, the item is not considered a tax-free gift consignment but a taxable import. When sending gift consignments, the details about the consignor, gift recipient and product quantities should be clearly indicated on the packaging and in the transport documents.

Alcoholic beverages mean beverages intended to be consumed and containing ethyl alcohol more than 1.2 per cent by volume. A private person is not allowed to receive from abroad gift consignments of alcoholic substances containing ethyl alcohol more than 80 per cent by volume, irrespective of use, package or package markings.

2 Gifts received from outside the EU

A consignment coming from a private person from outside the European Community (EU) to a private person in an EU country is free of customs duty, value added tax and excise duty if it meets each of the following three conditions, in addition to which there are restrictions on the value and quantity of gifts:

- the consignments are sent to the consignee by the consignor free of payment of any kind;
- the consignments are of an occasional nature;
- the consignments only contain goods intended for the personal use of the consignees or their families: the nature or quantity of the goods must not imply any commercial intent.

One must also consider the duty-free and tax-free limits on the value of the gifts and on the quantities of certain products.

2.1 Tobacco products, alcohol and alcoholic beverages

Value added tax and excise duty are always collected, that is, the value and quantity limits for tax-free imports are not applied if the gift consignment contains cigarettes, cigarillos, cigars, pipe tobacco and cigarette tobacco, alcohol or alcoholic beverages.

One may, however, receive tobacco products, alcohol and alcoholic beverages as well as perfumes and toilet waters up to the quantities mentioned in point 2.3 as gifts, provided that the value limit of 45 euros is not exceeded.

2.2 Restriction on the value of a consignment

Exemption from customs duty and value added tax is applied to consignments with a value not exceeding 45 euro. If a consignment contains several articles, e.g. a pair of skates and a radio receiver and their total value exceeds 45 euro, one of the articles can still be cleared through customs without payment of customs duty and value added tax, if the value of that article does not exceed the maximum value mentioned above. The value of an individual article cannot be split up. The value limit is per consignment. The value of the goods is calculated on the basis of their prices in the country of dispatch.

2.3 Quantitative restrictions

For gift consignments containing alcoholic beverages and tobacco products to be exempt from customs duty, besides their value not exceeding 45 euro, the quantities of the products must be within the limits given in the list below. Perfumes in a gift consignment are exempt from customs duty and VAT up to a value of 45 euro and the quantity mentioned below. Alcoholic beverages and tobacco products are not exempt from tax by reason of quantity or value.

Maximum limits for tobacco products

- 50 cigarettes **OR**
- 25 cigarillos (cigars weighing not more than 3 grams) **OR**
- 10 cigars **OR**
- 50 grams of pipe and other smoking tobacco.

Maximum limits for alcoholic beverages

- 1 litre of distilled beverages and spirits with an alcohol content of more than 22 per cent by volume **OR**
- 1 litre of distilled beverages and spirits, and aperitifs with a wine or alcoholic base, taffia, sake, fortified wine or similar beverages with an alcohol content not exceeding 22 per cent by volume, sparkling wines, or a proportional assortment of these different products **AND**
- 2 litres of still wines, i.e. red, white and rosé wines, and cider **AND**
- beer up to a value of 45 euro.

Alcoholic beverages mean beverages intended to be consumed and containing ethyl alcohol more than 1.2 per cent by volume. A private person is not allowed to receive from abroad gift consignments of alcoholic substances containing ethyl alcohol more than 80 per cent by volume, irrespective of use, package or package markings.

Maximum limits for perfumes

- 50 grams of perfume **OR**
- 0.25 litres of toilet waters.

Coffee and tea contained in a gift consignment are free of value added tax up to the following quantities:

- 500 grams of coffee **OR** 200 grams of coffee extract and essence
- 100 grams of tea **OR** 40 grams of tea extract and essence.

Foodstuffs

The value limit of 45 euro for exemption from customs duty and value added tax also applies to gift consignments of foodstuffs received from outside the EU. Gift consignments received from Croatia, the Faroe Islands, Greenland and Iceland may contain not more than ten kilograms of milk, milk-based products, meat and meat products. There are no quantitative restrictions on gift consignments received from Andorra, Norway, Liechtenstein, Switzerland and San Marino, as long as the value of the gift consignments does not exceed 45 euros and as long as the amount can be considered reasonable for personal consumption.

Milk, milk-based products, meat and meat products are allowed up to a total value of 45 euro in gift consignments received from any other countries (e.g. from Russia) outside the EU if the products in question are in accordance with the conditions of commercial import, i.e. if they come from countries and areas from which importation of the products concerned into the EU territory is allowed, and if the products have a health certificate issued by the authorities of the country of dispatch, undergo a chargeable veterinary border inspection and are imported via a border crossing with a veterinary border inspection post. The countries accepted by the EU for imports of different products can be found at the Internet address: www.evira.fi. Import is not allowed without a veterinary border control.

Gift consignments from outside the EU may contain 20 kilograms of fishery products (The weight restriction does not apply to the Faroe Islands and Iceland) and up to two kilograms each of eggs and egg preparations, honey, frog's legs and escargots. Baby's milk mixture, baby food or dietic food (on medical grounds) from countries outside the EU are allowed up to a value of 45 euro and a weight of up to two kilograms if the products are in their original unopened retail packages in which they do not perish in room temperature.

There are no quantitative restrictions on the above foodstuffs of animal origin in gift consignments received from another EU country.

2.4 Taxable gifts

If the value of a gift consignment exceeds 45 euro, customs duty is collected on the goods in accordance with the Community customs tariff and also value added tax. The general value added tax rate is 23 per cent but lower rates are applied e.g. to foodstuffs and books. However, value added tax and excise duty are always collected, that is, the value and quantity limits on tax-free imports are not applied if the gift consignment contains cigarettes, cigarillos, cigars, pipe tobacco and cigarette tobacco, alcohol or alcoholic beverages.

Application of preferential tariff agreements to customs duties on gifts exceeding the value limits

On the basis of preferential customs tariff agreements, a gift consignment exceeding the value limit of 45 euro can be granted preferential tariff treatment, i.e. exemption from customs duty or a reduced rate of duty, without documentary proof of origin, on condition that

- the product is covered by the agreement
- the goods are declared as originating in the contracting country concerned and there is no reason to doubt that
- the value of the gift does not exceed the value limit laid down in the agreement
- the gift has been sent directly from the contracting country to the Community.

Such contracting countries are e.g. Norway, Switzerland, Iceland, the Balkan countries, the Mediterranean countries, Mexico, Chile, South Africa and the developing countries (the GSP and ACP countries). The GSP treatment is applied e.g. to Russia and the other CIS countries. The GSP treatment means exemption from customs duty or only a reduced rate of duty, and certain products from some GSP countries are not at all entitled to preferential treatment.

The general value limit for a gift consignment entitled to preferential treatment without proof of origin is 500 euros, but for a gift from Syria it is 180 euros.

The preferential treatment only applies to customs duty so that value added tax and other taxes, if any, have to be paid.

Duty-free treatment without value limits can be granted to industrial products sent by post from Turkey to the Community. The product that is sent does not have to originate in Turkey. The condition for exemption from customs duty is that the product has been in free circulation in Turkey. Agricultural products sent from Turkey have to be of Turkish origin. Also, a value limit of 500 euros is applied to Turkish agricultural products.

Gift consignments containing alcohol

Although gift consignments containing alcohol and coming from outside the EU are free of customs duty up to a certain value and quantity, they are, however, always subject to value added tax and excise duty on alcoholic beverages.

In addition to the excise duty on alcoholic beverages, a beverage container tax of 0.51 euro per litre has to be paid for retail containers if they are not covered by a deposit-based recycling system approved by the Pirkanmaa Regional Environment Centre or, in the Åland Islands, by the Provincial Government of Åland.

If the relevant duties and taxes are paid for the gift consignment, there are no restrictions on the quantity of alcohol imports as such. The national Alcohol Act requires, however, that such consignments are intended for personal use only, not for sale. The Alcohol Act also lays down minimum ages for possession and transportation of alcoholic beverages. A person at least 18 years old is allowed to possess and transport light alcoholic beverages and a person aged at least 20 also other alcoholic beverages. It is prohibited to receive consignments of alcohol powder in Finland.

2.5 Duty-free wedding presents

The legislation does not lay down particular reliefs from customs duties and taxes for gifts given to mark special occasions. The legislation does not lay down particular reliefs from customs duties and taxes for gifts given to mark special occasions, except for wedding presents. A wedding present is exempt from customs duty and value added tax if its value does not exceed 1,000 euros. A wedding present is free of customs duty and value added tax if its value does not exceed 1 000 euro. However, car tax has to be paid for a passenger car or motor cycle received as a wedding present before it can be used and registered in Finland.

A wedding present is exempt from customs and value-added tax only if it is addressed by a person permanently residing outside the Community to a person who moves to the customs territory of the Community on the occasion of his or her marriage and before moving has lived at least twelve months uninterruptedly outside the Community.

The present may not be transferred to anyone else, whether for consideration or not, during a period of twelve months without paying customs duty and value added tax. The exemption from customs duty and value added tax granted for wedding presents is not applied to alcohol products, tobacco or tobacco products.

3 Åland Islands

Åland belongs to the customs territory of the EU but not to its fiscal territory. No customs duty is collected between Åland, the Finnish mainland and the other EU countries but it is possible that excise duty and value added tax are collected.

Exemption from excise duty and value added tax for gifts sent from another EU country to Åland is subject to the same restrictions on value and quantity as are applied to gifts coming from countries outside the EU. These restrictions are also applied to gift consignments received in Åland from the Finnish mainland and those received in the Finnish mainland from Åland.

4 Import restrictions

Gift consignments as well as goods brought in by passengers from EU countries or non-EU countries are also subject to import restrictions which are applied by Finland for social reasons or reasons connected with health and environmental protection. There are restrictions e.g. on receiving medicinal products as gifts.

>> These restrictions are dealt with in the leaflet "Import Restrictions for Travellers". Brochures and Customer instructions are available at www.tulli.fi/en>Finnish customs>Publications

For example, a permit (a so-called CITES import permit) is required for importation of endangered animal and plant species and products thereof even when sent as gifts. Further information on endangered species and the relevant import procedures can be obtained from the Finnish Ministry of the Environment, tel. 020 490 190, the Finnish Environment Institute, tel. 020 490 123, or the Regional Environment Centres as well as from customs offices.

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.