

Commercial import is always taxable

When the quantity or nature of the products imported by a passenger is such that they may be understood to be intended for commercial use, they are liable to customs duty and other taxes. The same applies to products to be handed over in exchange for any kind of compensation. Forwarding products is also regarded as commercial import.

Import is not commercial when it is random and when passengers import goods with them for their own personal use or for the use of their families, or as gifts.

Obligation to declare

A passenger arriving in or departing from the EU territory has to declare their **cash funds** to the customs authority when carrying cash to the minimum value of 10,000 euros. A passenger arriving in Finland carrying goods subject to customs duty, excise tax, value added tax, other tax or charge, or import restrictions, has to declare the goods to the customs authority.

Alcohol – age limits and import prohibition

In Finland, persons aged 20 or over are allowed to have strong alcoholic beverages in their possession or transport them, and persons aged 18 or over alcoholic beverages containing less than 22 per cent alcohol by volume.

Private persons are not allowed to import alcoholic powder or alcoholic, undenatured substances containing more than 80 per cent of ethyl alcohol by volume, irrespective of use, packaging and markings.

Tax-free imports from an EU Member State

A passenger is allowed to import an unrestricted amount of products acquired in another EU Member State for personal use.

The fuel in the regular tank of a motor vehicle arriving from the EU is tax-free. In addition, motor fuel is tax-free up to the amount of 10 litres per motor vehicle if it is imported in a spare tank.

Passengers arriving from an EU country have to make sure that each unit packet of tobacco products has, in Finnish and in Swedish, a warning on the health hazards caused by tobacco, as well as the tar, nicotine and carbon monoxide yields and the information to ensure product identification and traceability printed on the packet.

For personal use, passengers arriving in Finland cannot import more than 200 cigarettes, 50 cigars, 100 cigarillos and 250 grams of pipe or cigarette tobacco not labelled as described above – not even if they paid the taxes.

A passenger is allowed to import, for personal use, a maximum of 30 boxes of snuff products, each containing 50 grams of snuff, acquired in another EU country. It is forbidden to import snuff as a gift.

Persons under 18 years of age are not allowed to import or possess tobacco products.

The Member States of the EU 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, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

Duty-free and tax-free imports from a non-EU country

A passenger is allowed to import the below maximum quantities in their personal luggage duty-free and tax-free, provided that the import is not commercial.

Alcohol and alcoholic beverages

4 litres of still wine (red, white and rosé) **AND**
16 litres of beer

In addition:

1 litre of strong alcoholic beverages (over 22 per cent) **OR**
2 litres of alcoholic beverages (max 22 per cent), for example aperitifs (such as vermouth, bitter, liqueur, sherry, long drinks, cider and sparkling wine).

Cider and long drinks are not comparable with beer.

A passenger can import alcoholic beverages of several types at one time, as long as their total quantity doesn't exceed the allowed limit. For example, a passenger can import 0.5 litres of strong alcoholic beverages and 1 litre of aperitifs. This regulation does not, however, apply to still wine or beer.

Time limits relating to the import of alcohol

A person residing in Finland who arrives in Finland from outside the European Economic Area by other

means than by flight is allowed to import alcoholic beverages only if the journey has taken more than 20 hours.

A person residing outside the European Economic Area who arrives in Finland by other means than by flight is allowed to import alcoholic beverages only if they are staying in Finland for more than 72 hours. This rule does not apply to transit passengers.

The members of the European Economic Area (EEA) are the EU member states as well as Iceland, Liechtenstein and Norway.

Tobacco products

200 cigarettes **OR** 100 cigarillos (max. 3 g/piece) **OR**
50 cigars **OR** 250 g of pipe and cigarette tobacco

A passenger can import tobacco products of several types at one time, as long as their total quantity does not exceed the allowed limit. For example, a passenger can import 100 cigarettes and 25 cigars or 100 cigarettes and 50 cigarillos duty-free and tax-free.

Passengers arriving from outside the EU have to make sure that each unit packet of tobacco products has, in Finnish and in Swedish, a warning on the health hazards caused by tobacco, as well as the tar, nicotine and carbon monoxide yields and the information to ensure product identification and traceability printed on the packet.

For personal use, passengers arriving in Finland cannot import more than 200 cigarettes, 50 cigars, 100 cigarillos and 250 grams of pipe or cigarette tobacco not labelled as described above – not even if they paid the taxes.

If a person arriving from outside the EU can reliably prove having acquired taxable alcohol and tobacco products in another EU Member State, the person is allowed to import them into Finland under the same conditions as a passenger arriving directly from an EU Member State.

A passenger is allowed to import 30 boxes of snuff, each containing a maximum of 50 grams of snuff, duty-free and tax-free and only for personal use. It is forbidden to import snuff as a gift. To Åland Islands, air and sea passengers can import snuff duty-free and tax-free up to a maximum value of 430 euros.

Persons under 18 years of age are not allowed to import or possess tobacco products.

Import of fuel

The fuel contained in the standard tank of a means of motor transport arriving from a non-EU country is free of customs duty, VAT and excise duty. A quantity of fuel not exceeding 10 litres contained in a portable container in a means of motor transport is free of customs duty, VAT and excise duty if it is of the same kind as the fuel used by the means of transport involved.

Value limits of 300 euros and 430 euros

In addition to products under restrictions of quantity, an air or sea passenger can import other products duty-free and tax-free for a value of at most 430 euros. The maximum limit for passengers in other traffic is 300 euros. The 300 euro limit is applied also when a passenger arrives in Finland aboard an aircraft or boat which is in recreational use.

The import right is personal, and the imports of different persons cannot be combined or shared. Therefore, for example married couples cannot jointly import a camera worth 500 euros, and a golf bag and clubs cannot be shared amongst several passengers.

The taxes will be paid for the whole sum. This means that if you import a golf bag worth 500 euros, for example, you cannot deduct 430 euros from the value and then only pay customs duty and tax for the remaining 70 euros.

The value of the import goods is the price that a passenger has paid for the goods and that they have to prove, on request, in a reliable way, for example with receipts of purchase.

A passenger having luggage or import goods belonging to another passenger is advised to pass through the customs control point together with the person actually owning the goods in order to avoid any charges or other sanctions entailed by an excessive amount of import goods.

Luggage that arrives later

Luggage that arrives later is also considered personal luggage. It is duty-free if it doesn't exceed the value limit in question and if the passenger gives an account showing that the company responsible for the transport had at the time of the passenger's departure registered the goods as accompanying luggage.

A passenger arriving to Åland, from or via Åland, or from the Canary Islands to Finland can import goods up to the same amount and value as a passenger arriving from outside the EU.

Customs Instructions for Passengers

However, a maximum of two litres of beer is allowed to be sold to a person travelling from the Åland Islands to mainland Finland, or from mainland Finland to the Åland Islands.

Foodstuffs and pet foods

Regulations concerning foodstuffs and pet foods do not apply to the 27 EU member states or to passenger imports from Andorra, Liechtenstein, Norway, San Marino and Switzerland. The value of the imports must not exceed the value limits set by Customs for passenger imports. The quantity of imports should be such that it can be considered reasonable for personal use.

It is prohibited to import meat and meat products, milk and milk products and pet foods from countries outside the EU, **such as Russia**, but a quantity of 10 kg can be imported from Croatia, the Faroe Islands, Greenland and Iceland. Exceptions are infant formula, baby food, foodstuffs required for medical reasons and pet foods produced for medical purposes which can be imported for personal use in a maximum quantity of 2 kg. Pet foods can be imported in a maximum quantity of 2 kg per passenger.

The products must be of well-known brands and in their original, unopened retail packages when they are not used, and it should be possible to store them in room temperature.

A passenger is allowed to import 20 kg of fish products or one gutted fish regardless of weight. The weight restriction does not apply to the above mentioned countries subject to exceptions nor to the Faroe Islands and Iceland. Other products derived from animals, such as honey, frogs' legs, snails and eggs can be imported in quantities of at most 2 kg from countries not subject to exceptions.

Consignments that do not meet the above requirements are to undergo a veterinary border inspection which is subject to charge. Imports are only allowed through the ports of Helsinki and Hamina, through Helsinki-Vantaa Airport and the Vaalimaa highway. Imports are to accord with the conditions of commercial import (permitted country of import and production facility as well as a health certificate are requirements). If the conditions are not met, the goods are to be handed over to Customs to be destroyed.

A passenger is allowed to import a maximum amount of 125 g of caviar without an EU CITES import permit. The EU CITES Convention regulates the trade in endangered and protected species of wild fauna and flora and derived products.

Medicines

A passenger is allowed to import from the EEA a maximum quantity corresponding to one year's use of **legally acquired prescription and self-cure medicines and homeopathic products**; and from outside the EEA a maximum quantity corresponding to three months' use. When required, the passenger must be able to prove that the medicine is intended for personal medication. This must be proven with a prescription or a medical certificate when prescription medicines are involved.

A private person is allowed to import prescription **medicines classified as narcotics** from a Schengen country for personal use to a maximum amount corresponding to 30 days' use, and from other countries, to a maximum amount corresponding to 14 days' use. The import is subject to the passenger being able to prove the personal necessity of the medicines with a prescription and with a certificate issued by the pharmacy on medicines authorised for sale in Finland. Prescription medicines need not be declared, if the import conditions are fulfilled.

The Schengen countries include the EU countries, except for Bulgaria, Ireland, Great Britain, Cyprus and Romania, as well as three non-EU countries: Norway, Iceland and Switzerland.

Examples of restrictions and prohibitions

- The import of **firearms and firearm supplies, gas and sprays** is subject to restrictions.
- The import of **electric-shock batons, radar detectors, knuckle dusters and stiletos** is prohibited.
- **Narcotics** cannot be imported without a permit.
- The import of **pets** is subject to restrictions.
- The import and export of **endangered animal species**, as well as products derived thereof, require a licence. A CITES import permit is required, for example, for ivory, corals, many species of reptiles, and their derivatives.
- The import of **endangered plant species**, such as some orchids, may require a CITES licence or be prohibited.
- The import of **pot plants and nursery plants** from outside the EU without a phytosanitary certificate is prohibited. A maximum of 20 cut flowers is allowed to be imported for personal use.
- The import of **apple and pear trees, serviceberry, hawthorn and potato**, among others, for example from Russia, is prohibited.
- The import of **products infringing intellectual property rights**, such as pirated CDs, DVDs, computer games and software even for personal use is prohibited.

Choose the right channel

Please proceed as follows when declaring passenger imports if there are channels of different colours at the place of arrival:

Choose **the red channel**, if you are carrying goods that are subject to customs clearance or declaration or if you are not sure which regulations apply. Otherwise, choose **the green channel** or, when arriving from another EU Member State, **the blue channel**.

Even a passenger who has chosen the green or blue channel may be checked. If a passenger is found to import taxable goods, the tax may be increased by one hundred per cent, or the passenger may be charged for a customs offence, and the goods under import restrictions may be seized.

When at Customs, proceed like this

Passengers arriving by bus or passenger car have to pass through the customs control point with their luggage unless the goods are checked inside the bus or the car.

Passengers stopped for customs control must by order personally unpack the luggage to be checked and repack it after the customs control.

Passengers must give their personal details at the request of the customs authority.

Always check the current regulations before your journey.

Further information

- **Customs Advice**, tel. 020 690 600, or submit your question **electronically at www.tulli.fi**.
- **www.evira.fi** (Finnish Food Safety Authority Evira: plants, animals, foodstuffs etc.)
- **www.nam.fi** (National Agency for Medicines)
- **www.environment.fi** (CITES Convention, endangered plants and animals)
- Our leaflet **Import Restrictions for Passengers**

Do ask questions! Customs authorities are happy to provide further information.



You can help uncover a customs offence by calling in your observations **to the tip-off phone at 0800 1 4600** or by giving a tip-off anonymously using the online form at www.tulli.fi