

National Board of Customs

Date of issue  
28.5.2010

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**Statutory basis**

Commission Regulation (EC) No. 312/2009, the national Customs Act of Finland, section 4 (1466/1994)

**Valid**

as of 15 June 2010 until further notice

**Target groups**

Customers obligated to provide the EORI number, the customs districts

## **Decision of the National Board of Customs on mandatory use of EORI numbers in customs declarations from 15 June 2010**

### **Background**

The European Union has created a registration system for identification of foreign trade or logistics operators in connection with customs clearance. The identification is based on the EORI number.

EORI number means: a number, unique in the European Community, assigned by a Member State customs authority or designated authority or authorities to economic operators and to other persons in accordance with the rules laid down in Part I, Title I, Chapter 6 CCIP. In Finland, the EORI number is assigned by Customs. When registering for customs purposes in one Member State, an operator is assigned an EORI number, which shall be used in all Member States, when necessary, in connection with customs clearance.

### **Mandatory use**

According to the legislation, the EORI number should have been provided in customs declarations from 1 July 2009. Due to the difficulties that some Member States had with the development of their customs declaration systems, the European Commission recommended that the Member States should be flexible with regard to requiring the use of the number. Because of this, Finland has so far not required the EORI number as mandatory.

In its note of 25 May 2010, the European Commission announced that the above mentioned flexibility measures should be withdrawn and that from

1 July 2010, the Member States shall require that the EORI number is to be provided in customs clearance declarations where it is a mandatory element according to the legislation.

In accordance with the above, Finnish Customs will require, from 1 July 2010, that the EORI number is provided, before it accepts a declaration as received. To avoid unnecessary slow-downs or stops in foreign trade logistics, which might occur if all operators simultaneously changed over to the mandatory use of the EORI number as of the above-mentioned date, the National Board of Customs has decided to **start using the EORI number in its customs clearance systems as of 15 June 2010**.

From 15 June to 1 July 2010, if the EORI number is not provided in declarations, irrespective of this provision, Customs will provide guidance and help to operators in using their already assigned EORI numbers or in applying for an EORI number, if the operator hasn't been assigned one yet.

From 1 July, not providing the EORI number is considered negligence, for which Customs can, when necessary, impose a surcharge for fault by virtue of section 32 of the Customs Act.

The EORI number shall be mandatory in the following:

- entry summary declaration
- summary declaration for temporary storage
- arrival notification and presentation
- upon arrival, unloading report on goods in temporary storage
- transit declaration
- exit summary declaration
- export declaration
- "arrival at exit" notification
- exit manifest presentation
- exit notification.

The Customs Clearance Unit of the National Board of Customs will give the customs districts and customers more specific instructions for providing the EORI number in the different customs procedures.

## Registration

A company in the EU area shall be registered in the Member State where the company is established. Finnish companies that in the last two years have been registered customers of Finnish Customs or that have a license concerning customs clearance granted by Customs have been automatically registered for EORI. Their EORI numbers are in the format FI1234567-8, where FI is the country code and the series of digits is the Business ID of the company.

Registration requires processing, and it's therefore recommended that economic operators who don't yet have an EORI number apply for registration at least two working days before the lodging of a customs declaration.

Instructions for application are available on the Customs website:

[http://www.tulli.fi/en/businesses/eServices/Forms/01\\_lomakkeet/730e\\_instructions.pdf](http://www.tulli.fi/en/businesses/eServices/Forms/01_lomakkeet/730e_instructions.pdf)

Businesses -> eServices -> Forms -> 730e

For more information on registering for EORI, please e-mail **TH.eori@tulli.fi**.

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