

# Customs guide FINLAND



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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<b>Removal Goods - Personal property imported from EU</b>	<ul style="list-style-type: none"> <li>Inventory of goods.</li> </ul>	<ul style="list-style-type: none"> <li>Admitted free of customs duty, tax and other restrictions except prohibitions referred to in Article 36 of the Treaty of Rome.</li> </ul>	
<b>Removal Goods - Personal property from outside EU</b>	<ul style="list-style-type: none"> <li>SEA:                             <ul style="list-style-type: none"> <li>SWB/Express Release.</li> <li>Inventory with exact number of packages.</li> <li>Copy of passport (page with picture).</li> <li>Import declaration form 45.</li> </ul> </li> <li>AIR:                             <ul style="list-style-type: none"> <li>AWB</li> <li>Inventory with exact number of packages.</li> <li>Copy of passport (page with picture).</li> <li>Import declaration form 45.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Duty free entry if:                             <ul style="list-style-type: none"> <li>The goods have been under the ownership of the immigrant outside the EU for 6 months.</li> <li>Immigrant's permanent place of residence has been outside EU for at least 12 months. Employer's certificate might be requested to proof the residency in abroad.</li> <li>Imported as personal property in connection with removal and importation in 12 months after the immigrant's arrival in Finland.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Inventories accepted in Finnish, Swedish or English.</li> <li>Immigrant must have arrived in Finland before the final customs clearance can take place.</li> <li>In justified cases, if applied for in advance, the National Board of Customs may grant an exception to this rule.</li> </ul>
<b>Diplomatic goods</b>	<ul style="list-style-type: none"> <li>SWB/AWB.</li> <li>Inventory with exact number of packages.</li> <li>Copy of passport (page with picture).</li> <li>Obligation for privilege to be lodged by the Foreign Ministry (French Letter).</li> </ul>	<ul style="list-style-type: none"> <li>Duty free entry.</li> <li>Importation of alcohol by diplomats:                             <ul style="list-style-type: none"> <li>Diplomats arriving from outside EU need to present the "French paper" issued by the Foreign Ministry or valid tax form 1330 confirmed and signed by the relevant EU-office.</li> <li>Finnish returning diplomats are not exempt from taxes on alcohol and need to declare them in the usual manner.</li> <li>Diplomats moving from Finland to a third</li> </ul> </li> </ul>	

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		country need to follow the rules and regulations of the country concerned.	
<b>Wedding trousseaux</b>		<ul style="list-style-type: none"> <li>▪ Duty free entry if imported as personal property in connection with removal.</li> <li>▪ Read the Finnish Customs brochure at <a href="#">Customs and Tax Treatment of Gifts received from outside Finland</a>.</li> </ul>	
<b>Inheritance</b>	<ul style="list-style-type: none"> <li>▪ Inventory of goods.</li> <li>▪ Copy of passport (page with picture).</li> <li>▪ Copy of Will or certified copy thereof.</li> <li>▪ Estate inventory.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry if legatee has his/her normal place of residence in Finland.</li> </ul>	
<b>New items</b>	<ul style="list-style-type: none"> <li>▪ Sales invoice with prices, dates and place of purchase.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Subject to VAT and customs duty if they have not been in the owner's previous use prior to their arrival to Finland.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Must be separately indicated on the import declaration form.</li> </ul>
<b>Works of Art &amp; Antiques</b>	<ul style="list-style-type: none"> <li>▪ Inventory of goods.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry if imported as personal property in connection with removal and not intended for the sale, otherwise subject to VAT and customs duty.</li> </ul>	
<b>Precious metal objects</b>	<ul style="list-style-type: none"> <li>▪ Inventory of goods.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Same as works of Art &amp; Antiques.</li> </ul>	
<b>Motorcars, motorcycles</b>	<ul style="list-style-type: none"> <li>▪ To clear a car or motorbike, Customs need: <ul style="list-style-type: none"> <li>▪ a copy of the OBL</li> <li>▪ Motor vehicles can be declared on custom form 45.</li> <li>▪ proof of ownership (usually a copy of the registration documents).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Amendment to the Car Tax Act as of 1st January 2015: <ul style="list-style-type: none"> <li>▪ The car tax has been amended and the amendments entered into force on 1st January 2015.</li> <li>▪ The tax reduction for removal vehicles imported by immigrants has been eliminated.</li> </ul> </li> <li>▪ Duty free entry if: <ul style="list-style-type: none"> <li>▪ The immigrant has stayed abroad for at least one year immediately before moving.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Car taxation is handled by Tax Administration Verohallinto.</li> <li>▪ Car tax: <ul style="list-style-type: none"> <li>▪ calls from Finland: 029 497 150</li> <li>▪ calls from outside Finland: +358 29 497 152</li> </ul> </li> <li>▪ Websites: <ul style="list-style-type: none"> <li>▪ <a href="http://www.vero.fi">www.vero.fi</a></li> <li>▪ <a href="http://www.traficom.fi">www.traficom.fi</a></li> </ul> </li> <li>▪ Visiting address: <ul style="list-style-type: none"> <li>▪ Aleksanterinkatu 9, 4<sup>th</sup> floor, 00100 Helsinki</li> </ul> </li> </ul>

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		<ul style="list-style-type: none"> <li>▪ The vehicle has been in the ownership and use of the immigrant or his/her spouse abroad for at least six (6) months immediately before moving to Finland.</li> <li>▪ The duty free could be applied only for one vehicle per importer.</li> <li>▪ Forms available from the Customs website: <a href="http://www.tulli.fi">www.tulli.fi</a> ---&gt; eServices --- Forms --- Car tax Forms.</li> <li>▪ The Customs will assist in filling the forms. Customs can ask for other documents if necessary. All documents have to be in English (if not, then official translations into English or Finnish).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Open Mon – Fri 9.00-16.15</li> <li>▪ Other documents needed in the registration process, after the customs clearance: <ul style="list-style-type: none"> <li>▪ Employment certificate (or other document concerning the stay in Finland).</li> <li>▪ Driving license.</li> <li>▪ Date of arrival in Finland (e.g. travel ticket or stamp in passport).</li> <li>▪ Commercial invoice.</li> <li>▪ Receipt of the payment.</li> <li>▪ Registration certificate (for 6 months instantly before moving to Finland).</li> <li>▪ Traffic insurance documents (for 6 months instantly before moving to Finland).</li> <li>▪ Document showing the CO2 emissions (certificate of conformity or other similar document).</li> <li>▪ Shipping documents.</li> <li>▪ Form VEROH 1210s 1.2017.</li> </ul> </li> </ul>
<b>Caravans, trailers, kayaks/canoes, mopeds, snow-mobiles, ATVs (3-4 wheelers) aeroplanes</b>	<ul style="list-style-type: none"> <li>▪ Commercial invoice.</li> <li>▪ Specified in the import declaration form (except kayaks/canoes).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry if the vehicle has been in use by the immigrant or his family abroad for at least six months.</li> </ul>	<ul style="list-style-type: none"> <li>▪ ATVs and snowmobiles: <ul style="list-style-type: none"> <li>▪ No need for a specific declaration if they are not intended to be used in the road traffic. Otherwise, import declaration as vehicles. Duties / taxes may apply.</li> </ul> </li> <li>▪ A vehicle with an engine smaller than 50cc needs no specific declaration.</li> </ul>
<b>Recreational crafts/boats and their parts (such as outboard engines)</b>		<ul style="list-style-type: none"> <li>▪ The craft/engine must meet the EU directives (2003/44/EY).</li> <li>▪ Restrictions apply.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Please check the requirements with your destination agent before shipping</li> <li>▪ Be aware of the laws governing the importation of the recreational crafts to avoid delays and difficulties.</li> <li>▪ Load near the doors of the container.</li> <li>▪ Upon loading, ensure easy access for customs inspection.</li> </ul>

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<b>Food</b>	<ul style="list-style-type: none"> <li>▪ Description in the packing list.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Dry food only.</li> <li>▪ Duty free entry if importing reasonable quantity for the household own use.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Importation of meat, meat products (dry meat, canned meat etc.), milk products or dairy products from non-EU countries is prohibited.</li> </ul>
<b>Weapons</b>	<ul style="list-style-type: none"> <li>▪ Valid certificate issued by the local police authority.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Same as Works of Art &amp; Antiques.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Do not ship weapons without asking the Finnish authorities first.</li> <li>▪ Upon loading, please ensure easy access for customs inspection.</li> </ul>
<b>Alcohol, narcotics, tobacco</b>	<ul style="list-style-type: none"> <li>▪ A detailed inventory for each bottle, type, volume, origin and percentage/proof, approx. cost of purchase.</li> </ul>	<ul style="list-style-type: none"> <li>▪ All alcohol and tobacco are subject to customs duty and VAT.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Narcotics and drugs requires a special permit.</li> </ul>
<b>Pirated goods</b>		<ul style="list-style-type: none"> <li>▪ Subject to confiscation and fines.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Prohibited.</li> </ul>
<b>Plants &amp; vegetable products</b>	<ul style="list-style-type: none"> <li>▪ Phytosanitary Certificate for non-EU products.</li> </ul>		
<b>Medical products</b>	<ul style="list-style-type: none"> <li>▪ Doctor's prescription.</li> </ul>	<ul style="list-style-type: none"> <li>▪ If the medical product is such that it requires doctor's prescription in Finland, the prescription must be made available for Customs.</li> </ul>	
<b>Pets</b>	<ul style="list-style-type: none"> <li>▪ Veterinary certificate</li> </ul>	<ul style="list-style-type: none"> <li>▪ Animals from rabies free countries may be imported.</li> <li>▪ Importation from other areas requires a veterinary certificate of rabies vaccination.</li> <li>▪ If no certificate is available, the animal must be returned to the country of export.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Please check with your local FIDI agent before shipping any animal.</li> </ul>
<b>Products of animals under the protected species regulations</b>		<ul style="list-style-type: none"> <li>▪ Under special regulations.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Items subject to irrevocable confiscation.</li> </ul>

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Solid wood packing material		<ul style="list-style-type: none"> <li>▪ EU applies the ISPM 15 standard related to the treatment of solid wood packaging and dunnage (wood used to wedge or support non-wood cargo).</li> <li>▪ All arriving solid wood packaging must carry the ISPM15 mark indicating that all the timber has received appropriate treatment.</li> <li>▪ The approved measures are heat treatment and fumigation. Failure to include the ISPM15 mark will result in either the timber being ordered for examination or mandatory treatment.</li> <li>▪ Excepted from ISPM15 mark: raw wood of 6mm thickness or less, processed wood producer by glue, heat and pressure.</li> </ul>	