



Used or secondhand household goods and personal effects may be imported into Finland duty and tax free providing the importer has lived overseas for more than 12 months and the goods have been used for a minimum of 6 (six) months prior to importation. If all the documents are in order the owner does not have to be present during customs clearance.

### DOCUMENTS REQUIRED FOR DUTY FREE ENTRY

- Photocopy or scanned copy of passport showing picture and signature. Visa if applicable.
- Detailed inventory in Finnish, English or Swedish which must include the exact number and description for each package item.
- Signed Finnish customs declaration 45e.
- Copy letter of employment and/or any other original documents such as utility bills proving that the customer lived for at least one year in the country of departure prior to arrival in Finland.
- Copy ocean bill of lading (OBL) or airwaybill (AWB) from the origin removal agent.
- Importation must be made within 12 months of arriving in Finland.

### ALCOHOL

Duty and tax is payable on all alcohol imported into Finland and requires a permit issued by the Finnish authorities. Finnish duty and taxes are extremely high. An inventory containing the type (wine, whisky etc), the bottle size, the number of bottles, alcoholic strength (abv%) and the value will be required in order for customs to calculate the duty and tax payable. Including items like these will inevitably delay customs clearance and result in considerable additional costs for the owner.

### NEW GOODS

Duty and tax is payable on all items that are new or less than 6 months old. A detailed list of these items is required along with the original purchase invoices from the supplier(s). Including items like these can delay customs clearance and incur additional costs.

### PROHIBITIONS AND RESTRICTIONS

Narcotics and certain drugs, pornography and subversive material, firearms and weapons ammunition and fireworks (require import permit), knives and swords, explosives, any goods made from endangered species (feathers, furs, tusks, skins etc), animal products (permit required from Dept of Agriculture). Art, antiques and precious metal objects can be imported free of duty and VAT as part of a household goods shipment. A phytosanitary certificate from the country of origin is required for plant and plant part importations. Check before shipment!

**Please ensure you forward all of the required documents to your removal company before you leave the country you are moving from. Incomplete or incorrect documents will result in delays and additional cost. Motor vehicles, inherited goods or wedding trousseau require additional documents.**