

Translation from Finnish**Legally binding only in Finnish and Swedish****Ministry of Finance, Finland****Excise Duty Act***(182/2010; amendments up to 432/2024 included)*

By decision of Parliament, the following is enacted:

Chapter 1**General provisions****Section 1 (766/2020)****Scope of application**

Excise duty shall be paid to the State as laid down in this Act.

This Act applies to taxes and charges on which provisions are laid down in:

- 1) the Act on Excise Duty on Liquid Fuels (1472/1994);
- 2) the Act on Excise Duty on Electricity and Certain Fuels (1260/1996);
- 3) the Act on Excise Duty on Alcohol and Alcoholic Beverages (1471/1994);
- 4) the Act on Excise Duty on Tobacco (1470/1994);
- 5) the Act on Excise Duty on Soft Drinks (1127/2010);
- 6) the Act on Excise Duty on Certain Beverage Containers (1037/2004);
- 7) the Waste Tax Act (1126/2010);
- 8) the Act on a Mined Minerals Tax (314/2023). (315/2023)

Paragraph 8 as added by Act 415/2023 entered into force on 1 January 2024. Previous wording:

Paragraph 8 was repealed by Act 1265/2022 which entered into force on 1 January 2023. Previous wording:

8) the Act on the Oil Pollution Compensation Fund (1406/2004).

Where the provisions of an act mentioned in subsection 2 differ from the provisions of this Act, the provisions of the said act will apply.

Provisions on the grounds for assessment of the duty on excise products and the amount of the excise duty are laid down in the relevant excise duty act.

Provisions on the derogations from this Act concerning the Åland Islands are laid down in the Act on Derogations concerning the Åland Islands from Legislation on Value Added Taxation and Excise Duties (1266/1996).

The payment, filing, imposition and adjustment of excise duties and other taxation procedure relating to them as well as review procedure are governed by the Act on the Assessment Procedure for Self-Assessed Taxes (768/2016) and the collection and recovery of taxes by the Tax Collection Act (11/2018) unless otherwise provided in this Act or an act mentioned in subsection 2.

Section 2 (432/2024)

Territorial scope of application

Excise products are products referred to in the acts mentioned in section 1, subsection 2 that are produced in Finland, their extraction included, received in Finland from another EU Member State, imported into Finland from outside the European Union or irregularly enter Finland from outside the European Union.

Section 2 amended by Act 432/2024 enters into force on 1 January 2025. Previous wording:

Section 2 (766/2020)

Territorial scope of application

Excise products are products referred to in the acts mentioned in section 1, subsection 2 that are produced in Finland, received in Finland from another EU Member State or imported into Finland from outside the European Union.

Section 3 (766/2020)**Application of customs legislation**

Taxation is implemented by Finnish Customs when products are imported from outside the Union and are not placed under a duty suspension arrangement immediately following their importation. In such cases, the provisions on customs duties laid down in customs legislation apply to procedures relating to the payment, refund and recovery of tax as well as to other procedures and to guarantees, surtaxes, penalty fees, reassessment, obligation to provide information, imposition of conditional fine and requests for review, non-disclosure of information and disclosure and receipt of non-disclosable information, unless otherwise provided in this Act or the relevant excise duty act. Excise duty shall be paid before the excise products are released for free circulation, however.

The provisions of subsection 1 shall not apply, however, when the taxpayer is granted deferment of payment under Article 110 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (*Customs Code*).

The formalities laid down in Union customs regulations concerning arrival of products in the customs territory of the Union are applied, *mutatis mutandis*, to the arrival of excise products in the Union from third territories.

The formalities laid down in Union customs regulations concerning departure of products from the customs territory of the Union are applied, *mutatis mutandis*, to the departure of excise products from the Union to third territories.

Section 4 (1178/2016)**Competent authorities**

The Finnish Tax Administration collects excise duties and is responsible for tax control and other duties of the authority laid down in this Act or the relevant excise duty act. Finnish Customs also has a duty to control that parties liable to excise duty comply with their obligations laid down and ordered to ensure the correctness of taxation. (766/2020)

Finnish Customs is responsible for implementing and controlling excise duty taxation in the cases referred to in section 3, subsection 1.

Provisions on the internal competence of the Finnish Tax Administration and Finnish Customs and the division of duties between them are laid down in the Act on the Finnish Tax Administration (503/2010) and the Act on the Administration of Finnish Customs (960/2012).

The provisions of the Customs Act (304/2016) and the Act on Crime Prevention by Finnish Customs (623/2015) apply to the powers of Finnish Customs, unless otherwise provided in this Act.

Section 4a (1178/2016)

Exchange of information between Finnish Customs and the Finnish Tax Administration

Notwithstanding non-disclosure provisions, Finnish Customs has the right to provide the Finnish Tax Administration, on its own initiative, with information on taxable products and activities liable to excise duty, control findings and other factors necessary to perform excise taxation-related duties within the powers of the Finnish Tax Administration inclusive of the taxpayer's identifying information and contact information.

Notwithstanding non-disclosure provisions and other restrictions on access to information, the Finnish Tax Administration has the right to obtain from Finnish Customs, upon request, the information on taxable products and activities liable to excise duty, control findings and excise taxation implemented by Finnish Customs as well as related duties, inclusive of the taxpayer's identifying information and contact information, for the purpose of implementing excise taxation, considering authorisations, tax control and other excise taxation-related duties within the powers of the Finnish Tax Administration.

Provisions on the right of Finnish Customs to obtain information from the information systems of the Finnish Tax Administration are laid down in section 16, subsection 1, paragraph 2 of the Act on the Processing of Personal Data by Finnish Customs (650/2019). (654/2019)

Subsection 4 was repealed by Act 920/2019.

Section 5 (1555/2019)

Geographical definitions

In this Act:

1) *Union and Union territory* means the territories of the European Union Member States;

- 2) *third territory* means the Canary Islands, the Åland Islands, the Channel Islands, the island of Helgoland, the territory of Büsingen, Ceuta, Melilla and Livigno as well as the territories referred to in Article 349 and Article 355(1) and (3) of the Treaty on the Functioning of the European Union; (1213/2021)

Paragraph 2 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

- 2) *third territory* means the Canary Islands, the Åland Islands, the Channel Islands, the island of Helgoland, the territory of Büsingen, Ceuta, Melilla and Livigno as well as the French territories referred to in Article 349 and Article 355(1) of the Treaty on the Functioning of the European Union;
- 3) *Member State and territory of a Member State* means the territory of a European Union Member State to which European Union legislation applies, with the exception of third territories;
- 4) *Finland* means the territory of Finland under European Union legislation, the Åland Islands included;
- 5) *third country* means a State or territory to which the Treaty on European Union or the Treaty on the Functioning of the European Union does not apply, however excluding the Principality of Monaco, San Marino, the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia, and the Isle of Man; movements of excise products originating in or intended for:
- a) the Principality of Monaco are treated as movements originating in or intended for France;
 - b) San Marino are treated as movements originating in or intended for Italy;
 - c) the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia are treated as movements originating in or intended for Cyprus;
 - d) Isle of Man are treated as movements originating in or intended for the United Kingdom;
 - e) Jungholz and Mittelberg (Kleines Walsertal) are treated as movements originating in or intended for Germany.

Section 6 (766/2020)**Other definitions**

In this Act:

- 1) *duty suspension arrangement* means an arrangement applied to the production, processing, holding, storage or movement of excise products in the territory of the Union or via a third country or territory temporarily exempt from excise duty, however not applied to the production, processing, holding, storage or movement of products that have customs status other than Union goods in the manner defined in Article 5(24) of the Customs Code;
- 2) *Member State of dispatch* means the European Union Member State from which the excise products are dispatched;
- 3) *Member State of destination* means the Member State to which excise products are to be delivered;
- 4) *tax warehouse* means a place where excise products are produced, processed, held, stored, received or dispatched under duty suspension arrangements by an authorised warehousekeeper in the course of the business of that person, subject to certain conditions laid down by the competent authorities of the Member State where the tax warehouse is located;
- 5) *authorised warehousekeeper* means a natural or legal person authorised by the competent authorities of a Member State, in the course of the business of that person, to produce, process, hold, store, receive or dispatch excise products under a duty suspension arrangement in a tax warehouse;
- 6) *registered consignee* means a natural or legal person authorised by the competent authorities of the Member State of destination to receive, in the course of the business of that person and under the conditions fixed by those authorities, excise products moving under a duty suspension arrangement from the territory of another Member State or a place of importation located in Finland;
- 7) *temporary registered consignee* means a natural or legal person authorised by the competent authorities of the Member State of destination to receive from a specified consignor and at a specified time, in the course of the business of that person and under the conditions fixed by those authorities, a specified amount of excise products moving under a duty suspension

arrangement from the territory of another Member State or a place of importation located in Finland;

- 8) *registered consignor* means a natural or legal person authorised by the competent authorities of the Member State of importation, to only dispatch excise products under a duty suspension arrangement upon their release for free circulation in accordance with Article 201 of Regulation (EU) No 952/2013 in the course of the business of that person and under the conditions fixed by those authorities;
- 9) *computerised system* means the computerised system referred to in Article 1 of Decision (EU) 2020/263 of the European Parliament and of the Council on computerising the movement and surveillance of excise goods (recast) intended to permit the electronic transmission of administrative documents and improve surveillance; (1213/2021)

Paragraph 9 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

- 9) *computerised system* means the computerised system referred to in Article 1 of Decision No 1152/2003/EC of the European Parliament and of the Council on computerising the movement and surveillance of excisable products intended to permit the electronic transmission of administrative documents and improve surveillance;
- 10) *distance selling* means selling where excise products that have been released for consumption are purchased from another Member State by a person, other than an authorised warehousekeeper, a registered consignee or a temporary registered consignee, who is established in Finland and who does not carry out an independent economic activity, and dispatched or transported to Finland directly or indirectly by the seller or another person on the seller's behalf;
- 11) *distance seller* means a seller that sells products to Finland in accordance with paragraph 10;
- 12) *tax representative* means a person established in Finland whom the distance seller has appointed and whom the Finnish Tax Administration has approved to pay excise duties on behalf of the distance seller for products received in Finland;

- 13) *holding for commercial purposes* means the holding of excise products by a person other than a private individual or by a private individual for reasons other than the individual's own use and transported by the individual in accordance with section 72;
- 14) *importation* means the release of excise products for free circulation in accordance with Article 201 of the Customs Code;
- 15) *direct delivery* means movement of excise products such that they are received in a place other than the tax warehouse of an authorised warehousekeeper or the place of acceptance of a registered consignee;
- 16) *place of importation* means the place where goods are released for free circulation in accordance with Article 201 of the Customs Code;
- 17) *place of export* means the place where excise products exit the territory of the Union;
- 18) *Member State of export* means the Member State where the export declaration is lodged in accordance with Article 263(1) of the Customs Code
- 19) *harmonised excise products* mean the goods referred to in Annex II, paragraph 10 of Commission Delegated Regulation (EU) 2022/1636 supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods; (432/2024)

Paragraph 19 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

- 19) *harmonised excise products* mean the goods referred to in Annex II, paragraph 11 of Commission Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty; (1213/2021)

Paragraph 19 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

19) *harmonised excise products* mean the goods mentioned in Annex II, paragraph 11 of Commission Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty; (1213/2021)

20) *certified consignor* means a natural or legal person registered with the competent authorities of the Member State of dispatch in order to dispatch harmonised excise products, in the course of the business of that person, that have been released for consumption in the territory of one Member State and then moved to the territory of another Member State; (1213/2021)

Paragraph 20 added by Act 1213/2021 entered into force on 13 February 2023.

21) *certified consignee* means a natural or legal person registered with the competent authorities of the Member State of destination in order to receive harmonised excise products, in the course of the business of that person, that have been released for consumption in the territory of one Member State and then moved to the territory of another Member State; (1213/2021)

Paragraph 21 added by Act 1213/2021 entered into force on 13 February 2023.

22) *temporary certified consignor* means a natural or legal person registered with the competent authorities of the Member State of dispatch in order to dispatch, in the course of the business of that person, at a certain time to a certain recipient a certain amount of harmonised excise products that have been released for consumption in the territory of one Member State and then moved to the territory of another Member State; (1213/2021)

Paragraph 22 added by Act 1213/2021 entered into force on 13 February 2023.

23) *temporary certified consignee* means a natural or legal person registered with the competent authorities of the Member State of destination in order to receive, in the course of the business of that person, at a certain time from a certain dispatcher a certain amount of harmonised excise products that have been released for consumption in the territory of one Member State and then moved to the territory of another Member State; (1213/2021)

Paragraph 23 added by Act 1213/2021 entered into force on 13 February 2023.

24) *irregular entry* means an entry of excise products into the territory of the Union, which have not been placed under release for free circulation in accordance with Article 201 of the Customs

Code and for which a customs debt under Article 79(1) of the Customs Code has been incurred, or would have been incurred if the products had been subject to customs duty; (1213/2021)

Paragraph 24 as amended by Act 1213/2021 entered into force on 13 February 2023.

Council Regulation (EEC) No 2913/92 establishing the Community Customs Code has been repealed and remains partly valid until 23 June 2013 at the latest. See Regulation (EC) No 450/2008 of the European Parliament and of the Council laying down the Community Customs Code (Modernised Customs Code)

Chapter 2

Tax liability

Section 7

Obligation to pay excise duty

The obligation to pay excise duty arises when excise products are released for consumption in Finland, unless otherwise provided in this Act or the relevant excise duty act.

Section 8

Release for consumption

Release for consumption means:

- 1) the departure of excise products, including irregular departure, from a duty suspension arrangement;
- 2) the holding of excise products outside a duty suspension arrangement where excise duty has not been paid pursuant to this Act or the relevant excise duty act;
- 3) the production or processing of excise products, including irregular production or processing, outside a duty suspension arrangement; (432/2024)

Paragraph 3 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

- 3) the production or processing of excise products outside a duty suspension arrangement;

- 4) the importation of excise products, unless the excise products are placed, immediately upon importation, under a duty suspension arrangement, or the irregular entry of excise products, unless the customs debt was extinguished under points (e), (f), (g) or (k) of Article 124(1) of the Customs Code; (432/2024)

Paragraph 4 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

- 4) the importation of excise products, including irregular importation or entry, into Finland from outside the Union, unless the products are placed, immediately upon importation, under a duty suspension arrangement; (1213/2021)

Paragraph 4 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

- 4) the importation of excise products, including irregular importation, into Finland from outside the Union, unless the products are placed, immediately upon importation, under a duty suspension arrangement;
- 5) the receipt of products by the registered consignee, temporary registered consignee or person referred to in section 18;
- 6) the receipt of products by direct delivery;
- 7) the detection of unexplained consumption of products in a tax warehouse;
- 6) the taking of excise products into own use in a tax warehouse.

Section 9

Destruction of products under a duty suspension arrangement

The total destruction or irretrievable loss of excise products under a duty suspension arrangement, as a result of a reason due to the nature of the products, such as expiration, evaporation or corresponding reason relating to the characteristics of the products, or due to force majeure or unforeseeable circumstances, such as fire, breakage or other similar event, shall not be considered a release for consumption. Products shall be considered totally destroyed or irretrievably lost when they are rendered unusable as excise products.

Partial loss due to the nature of the products that occurs during a duty suspension movement shall not be considered a release for consumption in so far as the amount of loss falls below the common partial loss threshold for those excise products, unless there is reasonable cause to suspect fraud or irregularity. That part of a partial loss which exceeds the common partial loss threshold for those excise products shall be treated as a release for consumption. The common thresholds are defined in Commission Delegated Regulations. Where thresholds have not been defined or the products concerned are not harmonised excise products, national procedures apply. (1213/2021)

Paragraph 2 as amended by Act 1213/2021 entered into force on 13 February 2023.

The total destruction or irretrievable loss, total or partial, of the products shall be proven in a manner accepted by the competent authority of the Member State where the total destruction or irretrievable loss, total or partial, occurred. When it is not possible to determine where the destruction or loss occurred, it shall be proven in a manner accepted by the competent authorities of the Member State where it was detected. When the destruction or loss of products occurs in Finland, such destruction or loss shall be proven in a manner accepted by the competent authorities. Where total destruction or irretrievable loss, total or partial, of the excise products is established, the guarantee lodged pursuant to section 55 for movement of the products shall be released, in part or in full, as appropriate, upon the production of satisfactory proof. (1213/2021)

Paragraph 3 (formerly 2) as amended by Act 1213/2021 entered into force on 13 February 2023. Previous wording:

The total destruction or irretrievable loss of the products shall be proven to the satisfaction of the competent authorities of the Member State where the total destruction or irretrievable loss occurred. When it is not possible to determine where the destruction or loss occurred, it shall be proven to the satisfaction of the competent authorities of the Member State where it was detected. When the destruction or loss of products occurs in Finland, such destruction or loss shall be proven to the satisfaction of the competent authority. (1178/2016)

Section 10 (1178/2016)

Disposal of products

The disposal of excise products under a duty suspension arrangement shall not be considered a release for consumption when it takes place with the permission of the competent authority. The

further condition applies that the disposal takes place under the supervision of the competent authority or in another acceptable manner.

Section 11

Irregularities under a duty suspension arrangement

Where an irregularity resulting in the departure of excise products from a duty suspension arrangement occurs in Finland during a movement of excise products under a duty suspension arrangement, the products are considered to have been released for consumption in Finland.

Where an irregularity has been detected in Finland during a movement of excise products under a duty suspension arrangement, resulting in the departure of the products from the duty suspension arrangement, and it is not possible to determine where the irregularity occurred, the release for consumption shall be deemed to have occurred in Finland at the time when the irregularity was detected.

In the situations referred to in subsections 1 and 2 above, the Finnish Tax Administration shall inform the competent authorities of the Member State of dispatch. (1178/2016)

Where products dispatched from Finland under a duty suspension arrangement have not arrived at their destination and no irregularity resulting in the departure of the products from the duty suspension arrangement has been detected during the movement of the products, the products are considered to have been released for consumption in Finland at the time when the movement started, unless within four months of the start of the movement evidence is provided of the end of the movement or of the place where the irregularity occurred.

Where products have been dispatched from Finland under a duty suspension arrangement and they have not arrived at their destination and the guarantor has not been, or could not have been, aware that the products have not arrived at their destination, that person may, within a period of 30 days from the date of communication of this information by the competent authorities, provide evidence of the end of the movement or of the place where the irregularity occurred. (1178/2016)

In the situations referred to in subsections 2 and 4, if it is ascertained within three years that the irregularity resulting in the release of the products for consumption took place in another Member State, the Finnish Tax Administration shall refund the excise duties collected in Finland after evidence is presented to prove that the excise duties were collected in the Member State in which the release for consumption occurred. (1178/2016)

Where excise duties have been collected on products in another Member State and within three years of the start date of the movement it is discovered that the irregularity resulting in the release of the products for consumption occurred in Finland, the Finnish Tax Administration shall inform the authorities of the Member State that collected the excise duties on the products. (1178/2016)

In this section, irregularity means a situation occurring during a movement of excise products under a duty suspension arrangement, due to which the movement, or a part of a movement of the said excise products, has not ended in accordance with section 57, excluding however the total destruction or irretrievable loss referred to in section 9.

Section 11a (766/2020)

Special provisions concerning irregularities

The provisions of sections 11–17, 17a, 18–20, 32 and 33 of the Act on the Assessment Procedure for Self-Assessed Taxes on the tax period, due date for filing and payment of tax for the tax period shall not apply when it is detected in the context of a control measure or otherwise that an irregularity referred to in section 11 above has occurred during the importation, receipt or movement of products. The obligation to file a return and pay tax arises immediately upon the irregular receipt or importation of the products or the occurrence of an irregularity during movement has otherwise been established. (432/2024)

Subsection 1 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

The provisions of sections 11–20, 32 and 33 of the Act on the Assessment Procedure for Self-Assessed Taxes on the tax period, due date for filing and payment of tax for the tax period shall not apply when it is detected in the context of a control measure or otherwise that an irregularity referred to in section 11 above has occurred during the importation, receipt or movement of the products. The obligation to pay tax arises immediately upon the irregular receipt or importation of the products or the occurrence of an irregularity during movement has otherwise been established.

The time limit referred to in sections 44 and 61 of the Act on the Assessment Procedure for Self-Assessed Taxes in the situations referred to in subsection 1 is calculated from the end of the calendar year in which the obligation to pay tax arose.

Section 12**Taxpayers**

Persons liable to pay excise duty are:

- 1) authorised warehousekeepers, registered consignees, temporary registered consignees and any other persons releasing excise products or on whose behalf excise products are released from the duty suspension arrangement;
- 2) authorised warehousekeepers in whose tax warehouse unexplained consumption of products has been detected or excise products have been taken into own use or from whose tax warehouse products have irregularly departed, and any other persons who take part in such taking into own use or irregular departure;
- 3) in the case of an irregularity referred to in section 11, subsection 1, 2 or 4 during a movement of excise products under a duty suspension arrangement, the authorised warehousekeeper, registered consignor or any other person who guaranteed or was supposed to guarantee the movement of the products, and any person who took part in the irregular departure of the products from the duty suspension arrangement and who was aware or who should reasonably have been aware of the irregular nature of the departure;
- 4) persons holding excise products on which excise duty has not been paid in Finland or who take part in the holding of such products outside a duty suspension arrangement;
- 5) persons who produce or process excise products outside a tax warehouse or take part in such production or processing, including irregular production or processing; (432/2024)

Paragraph 5 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

- 5) persons who produce or process excise products outside a tax warehouse or take part in such production or processing;
- 6) persons who file the declaration of products or on whose behalf the declaration is filed in connection with the importation of excise products and, in respect of irregular importation, any other persons taking part in the importation; persons importing products into Finland from a

third territory belonging to Union customs territory shall also be considered a person filing the declaration.

Where products other than harmonised excise products are imported from another Member State or from outside the Union, the taxpayer in addition to those referred to in paragraph 3 or 6 above is the authorised warehousekeeper into whose tax warehouse the products are moved or should have been moved or the registered consignee intended to receive the products.

Where several persons are taxpayers under subsection 1 or 2, they shall be jointly and severally liable for the tax.

Provisions on liability to tax in certain cases are additionally laid down in chapter 9 of this Act and in the relevant excise duty act.

Section 13

Tax liability in certain situations

Any person who has acquired excise products exempt from excise duty pursuant to this Act or the relevant excise duty act is liable to pay the excise duty on the products when the products have been used for a purpose not exempt from excise duty.

Any person who, after the declaration of bankruptcy of an authorised warehousekeeper, releases excise products for consumption from the warehouse is liable to pay the excise duty on the products in the same way as the authorised warehousekeeper.

Where excise products to be exported outside the Union have been placed under the external transit procedure referred to in Article 226 of the Customs Code and this procedure is not discharged in accordance with the provisions concerning it, excise duty shall be paid on the products when the products are located in Finland or they may be presumed to have been consumed in Finland. The person liable to tax on the products referred to above is the debtor referred to in the Customs Code. (766/2020)

Section 14 (766/2020)

Determination of excise duty

Excise duty is determined according to the provisions in force at the date on which the product was released for consumption in Finland or the obligation to pay excise duty arose otherwise.

The excise duty on products imported from outside the Union that have not immediately upon importation been placed under a duty suspension arrangement is determined according to the provisions in force at the date on which the customs authority accepted the declaration of the product's release for free circulation.

In the situations referred to in section 13, subsection 1 above, the duty is determined according to the provisions in force at the date on which the product was used for a purpose liable to tax.

Where excise products have been received in or imported into the country for commercial or other business purposes without complying with the provisions of this Act on taxation and control, the duty is determined according to the provisions in force at the date on which the products were received or imported or the irregularity was otherwise detected.

Section 15 (766/2020)

Taxable amounts

Authorised warehousekeepers shall pay excise duty for each tax period on the products released for consumption during the tax period.

Registered consignees and tax representatives shall pay excise duty for each tax period on the products received during the tax period.

The taxpayers referred to in section 13, subsection 1 shall pay excise duty on the products used during the tax period for a taxable purpose. The tax return shall be filed and the duty paid in compliance with the provisions of section 17, subsection 1 and section 32, subsection 1 of the Act on the Assessment Procedure for Self-Assessed Taxes.

In situations other than those referred to in subsections 1–3 of this section, excise duty shall be paid on products received at the time or on which a duty is otherwise payable.

Where the authorisation of an authorised warehousekeeper's tax warehouse is cancelled, the warehousekeeper shall pay excise duty on the products remaining in the tax warehouse upon expiration of the authorisation. In such a case, excise duty is paid according to the provisions in force at the date following the date of expiration of validity of the authorisation. The tax return shall be filed and the excise duty paid in compliance with the provisions of section 17, subsection 1 and section 32, subsection 1 of the Act on the Assessment Procedure for Self-Assessed Taxes. The

provisions of this subsection do not apply if the authorised warehousekeeper has been declared bankrupt.

The provisions of subsections 1–5 concerning taxable amounts also apply when the excise duty is ordered payable by the competent authority.

Section 16 (766/2020)

Section 16 was repealed by Act 766/2020.

Chapter 3

Exemption from excise duty

Section 17 (766/2020)

Duty-free status

Products that are produced, processed, held or moved under a duty suspension arrangement and products that are placed in the customs warehousing procedure referred to in Article 240 of the Customs Code or the export procedure referred to in Article 269 of the same are exempt from excise duty.

Provisions on the duty-free status of excise products are additionally laid down in the relevant excise duty act.

Section 18

Exemptions from excise duty

The following products are exempt from excise duty:

- 1) products intended for the official use of a diplomatic mission, career consular post or comparable mission or the personal use of a diplomatic representative, career consult or comparable person or family members belonging to their household;
- 2) products intended for the use of international organisations active in Finland, subject to the limitations and requirements provided in the international treaties establishing them or concerning the seat of their activities;

- 3) products intended for the use of other North Atlantic Treaty Organisation countries' armed forces or associated civilian personnel who are in Finland or for use in the mess halls and canteens of the same; (432/2024)

Paragraph 3 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

- 3) products intended for the use of the armed forces or associated civilian personnel of a North Atlantic Treaty Organisation country which is not the Member State in which the excise duty claim arose or for use in the mess halls or canteens of the same;
- 4) products intended for the use of the armed forces or associated civilian personnel of other Member States located in Finland and for use in the mess halls and canteens of the same when such armed forces are taking part in defence activities in order to implement Union measures under the common security and defence policy;
- 5) products intended for the use of the armed forces or associated civilian personnel of the United Kingdom posted in Cyprus pursuant to the Treaty Concerning the Establishment of the Republic of Cyprus or for use in the mess halls or canteens of the same;
- 6) products intended for consumption based on agreements made with third countries or international organisations when such agreement is acceptable or allowed with regard to exemption from value-added tax;
- 7) products that are delivered to a European Union body located in Finland for its official use when the acquisition cost of the products inclusive of excise duty is not less than EUR 80 as well as products supplied to a European Union body located in another Member State subject to the same conditions as apply to exemption from excise duty in the relevant state of location.

(418/2022)

Excise products may be sold duty-free from a tax warehouse for the purposes mentioned in subsection 1 above. Exemption from excise duty may also be accomplished by refunding the excise duty, in which case section 83, subsection 1 and section 83a, subsection 1 apply. The provisions of section 59 of the Act on the Assessment Procedure for Self-Assessed Taxes concerning taxpayer additionally apply to persons entitled to a refund. (766/2020)

Where excise products are moved under a duty suspension arrangement from another Member State to the consignees referred to in subsection 1, the excise product shall be accompanied by an exemption certificate. The exemption certificate shall indicate the nature and quantity of the excise products to be delivered, the value of the products, the identity of the consignee exempted from excise duty and the host Member State which confirms the exemption. The provisions of chapter 8 concerning movements of products under a duty suspension arrangement additionally apply.

Where products are moved to consignees referred to in subsection 1, paragraph 3, the provisions of sections 58–69 do not apply to the movements when these are directly subject to the procedure based on the North Atlantic Treaty. (432/2024)

Subsection 3 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where excise products are moved under a duty suspension arrangement from another Member State to the consignees referred to in subsection 1, the excise product shall be accompanied by an exemption certificate. The exemption certificate shall indicate the nature and quantity of the excise products to be delivered, the value of the products, the identity of the consignee exempted from excise duty and the host Member State which confirms the exemption. The provisions of chapter 8 concerning movements of products under a duty suspension arrangement additionally apply. (1213/2021)

Subsection 3 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Where excise products are moved under a duty suspension arrangement from another Member State to the consignees referred to in subsection 1, the excise product shall be accompanied by an exemption certificate. The provisions of chapter 8 concerning movements of products under a duty suspension arrangement additionally apply.

The excise duty exemption referred to in subsection 1 above is subject to the condition that the buyer of the products, prior to delivery or dispatch of the products, provides the authorised warehousekeeper with an original certificate in which the competent authority of the buyer's state of location confirms the buyer's right to acquire duty-free products.

At the request of a diplomatic mission, posted consul or international organisation or a member of their staff, the Ministry for Foreign Affairs issues the exemption certificate referred to in

subsections 3 and 4. Where the products are delivered to a European Union body in the manner required under the Protocol on the privileges and immunities of the European Communities, the relevant European Union body issues the exemption certificate referred to in subsection 4.

Where excise products are imported from outside the Union for a purpose mentioned in subsection 1, the provisions on the exemption of comparable products from customs duty apply to the procedure to implement excise duty exemption.

Section 19

Excise duty exemption of provisioning

Products intended for sale on a ship or aircraft operating a commercial international service are exempt from excise duty subject to the conditions laid down in section 89, as are products intended for consumption on such ships and aircraft as well as fuels and lubricants which the ship or aircraft brings along with it into Finland's customs territory or which are delivered to the ship or aircraft in Finland's customs territory for the aforesaid purpose. The excise duty exemption also applies to products sold and consumed on the ship or aircraft in Finland's customs territory.

Finnish Customs may issue further provisions on the procedure to be complied with in the acquisition and delivery of products for the purpose laid down in subsection 1. Finnish Customs has the right to limit the quantities of excise duty exempt products delivered to a ship or aircraft in accordance with what is necessary in view of the ship's or aircraft's number of passengers, its size and area of operation and other conditions. (964/2012)

Products intended for consumption on a foreign ship or aircraft used by a public authority to visit Finland's customs territory or a domestic ship or aircraft used by a public authority embarking on an official trip according to a confirmed itinerary outside Finland's customs territory are exempt from excise duty, as are the fuels and lubricants of such a ship or aircraft which it brings with it into Finland's customs territory or which are delivered to it in Finland's customs territory for its own use.

Section 20

Destruction and disposal of products exempt from excise duty

Excise duty is not collected on products delivered for a purpose exempt from excise duty that have been totally destroyed, irretrievably lost or disposed of as provided in sections 9 and 10.

Section 20a (495/2014)**Marking of excise duty exemptions**

Where an excise product is sold exempt from excise duty, the seller shall mark the exemption and the grounds for it by type of excise duty on the invoice or equivalent voucher.

Provisions on the consequences of neglecting the marking obligation are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes. (766/2020)

Chapter 4**Activities and authorisations relating to excise products****Section 21 (766/2020)****Authorisation requirement for activities**

Excise products may be produced, processed, held, dispatched or received under a duty suspension arrangement only on the basis of authorisation granted for such activities.

Upon application, the Finnish Tax Administration may grant authorisation to act as an authorised warehousekeeper, registered consignee, registered consignor or tax representative and authorisation to keep a tax warehouse. The application shall be filed electronically. However, for a special reason the Finnish Tax Administration may also allow the application to be filed by other means. The authorisation shall be valid at the start of and during the activities.

Service of the decision on authorisation is subject to the provisions of sections 56 and 57 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Review of the decision on authorisation may be requested by the person to whom the decision is issued and by the Tax Recipients' Legal Services Unit. Requests for review of the decision are subject to the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Section 22**Tax warehouse**

The production, processing and holding of excise products on which excise duty has not been paid shall take place in a tax warehouse.

An authorised warehousekeeper shall place all excise products it receives under a duty suspension arrangement in its tax warehouse unless the products are supplied for direct delivery.

Products shall be arranged in the tax warehouse in a manner that allows the authority without difficulty to establish the quantity and quality of the products.

Provisions on the consequences of neglect of the obligations laid down in this section are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes. (766/2020)

Section 23

Conditions for granting authorisation as an authorised warehousekeeper

Authorisation as an authorised warehousekeeper is granted to a natural or legal person when in the course of that person's business the person:

- 1) engages in the production or processing of excise products;
- 2) engages in continuous and extensive wholesale trading of excise products;
- 3) continuously and extensively uses or releases excise products for purposes that are excise duty exempt under this Act or the relevant excise duty act;
- 4) runs a duty-free shop referred to in section 89, subsection 2;
- 5) rents warehousing space and services for the pursuit of the activities referred to in paragraphs 1–4; or
- 6) engages in other activities comparable to the activities referred to in paragraphs 1–5.

Section 24

Conditions for granting authorisation for a tax warehouse

Tax warehouse authorisation is granted for a warehouse, space or area that:

- 1) is under the control of the applicant for the authorisation and capable of being controlled by the competent authority; (1178/2016)
- 2) is suitable for and will be used for pursuit of an activity referred to in section 23 for which the applicant is or has been granted authorisation as an authorised warehousekeeper; and

3) the authorisation applicant has an acceptable and justified need to keep.

Authorisation for a tax warehouse is not granted for the part of a warehouse used for the activities referred to in section 23, subsections 1–3 that is kept as a retail inventory or retail sales location of excise products, an alcoholic beverage serving space or another comparable space.

Section 25

Conditions for granting authorisation as a registered consignee, registered consignor and tax representative

Authorisation as a registered consignee is granted to a natural or legal person when in the course of that person's business the person receives excise products from another Member State or a place of importation located in Finland.

Authorisation as a registered consignor is granted to a natural or legal person when in the course of that person's business the person dispatches excise products after release for free circulation.

Authorisation as tax representative is granted to a natural or legal person whom the distance seller of excise products operating in another Member State has authorised to act as its tax representative in Finland in respect of the products distance sold by the seller.

Section 26 (766/2020)

Other conditions to grant of authorisation

Authorisation as authorised warehousekeeper, registered consignee, registered consignor or tax representative is granted to applicants who:

- 1) have not materially neglected their tax-related obligations referred to in section 26, subsection 2 of the Act on Tax Prepayments (1118/1996) or may not, on the grounds referred to in section 26, subsection 3 of the same act, be presumed to do so;
- 2) when they are natural persons, are adults whose competence has not been restricted; and
- 3) have lodged the guarantee under section 28.

Section 27**Content of authorisation**

The decision on the authorisation shall confirm the terms and conditions necessary for control and taxation which the authorisation holder shall comply with. The terms and conditions may be amended to account for control needs or changes in the authorisation holder's activities.

The authorisation holder shall inform the Finnish Tax Administration of any material changes in the information given in the authorisation application. (1178/2016)

Authorisations may be granted for a fixed term.

Provisions on the consequences of neglect of the obligations laid down in this section are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes. (766/2020)

Section 28 (766/2020)**Guarantees**

When required by the Finnish Tax Administration, an authorised warehousekeeper shall lodge a guarantee to secure chargeable excise duty based on the production, processing or holding of excise products.

When required by the Finnish Tax Administration, a registered consignee and a tax representative shall lodge a guarantee for payment of excise duty.

Provisions on the guarantee to be lodged for products under a duty suspension arrangement are laid down in section 55. Provisions on the guarantee related to movement of products released for consumption in another Member State are laid down in chapter 9.

The type and amount of the guarantee is determined by the Finnish Tax Administration. When considering the amount of the guarantee, account shall be taken of the authorisation applicant's reliability, scope of activities and profitability as well as the applicant's solvency, liquidity and other financial capacity to bear tax liability. The Finnish Tax Administration may order a guarantee to be lodged, require an additional guarantee or release the guarantee when necessary due to changes in the authorisation holder's activities. In such a case, the Finnish Tax Administration shall issue a decision to the authorisation holder at the holder's request.

Service of the guarantee decision referred to in subsection 4 above is subject to the provisions of sections 56 and 57 of the Act on the Assessment Procedure for Self-Assessed Taxes. Review of a guarantee decision may be requested by the person to whom the decision is issued and by the Tax Recipients' Legal Services Unit. Requests for review of the decision are subject to the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Section 29 (766/2020)

Cancellation of authorisation

An authorisation shall be cancelled when the authorisation holder no longer meets the conditions for its grant or when requested by the authorisation holder. Service of the decision on cancellation of authorisation is subject to the provisions of sections 56 and 57 of the Act on the Assessment Procedure for Self-Assessed Taxes. Review of an authorisation cancellation decision may be requested by the person to whom the decision is issued and by the Tax Recipients' Legal Services Unit. Requests for review of the decision are subject to the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Well in advance of cancelling an authorisation, the Finnish Tax Administration shall inform the authorisation holder of the cancellation and provide the holder with an opportunity to submit evidence, unless the cancellation was requested by the authorisation holder.

When cancellation is requested by the authorisation holder, the authorisation may be ordered to expire no later than after six months of the filing of the relevant application with the Finnish Tax Administration.

The Finnish Tax Administration releases the guarantee referred to in section 28 without delay upon expiration of the validity of an authorisation. Where there are unpaid taxes remaining for the period of validity of the authorisation or new tax obligations are to be expected with regard to the activities referred to in the authorisation, the portion of the guarantee that has not been used and will not be used to pay the taxes will be released.

An authorisation is deemed to expire if the authorisation holder is declared bankrupt.

Section 30 (766/2020)

Excise taxation registers

The Finnish Tax Administration keeps the register of authorisation holders and tax warehouses as well as natural and legal persons registered for movements of products released for consumption required under Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004. In addition, in order to implement this Act and the excise duty acts, the Finnish Tax Administration keeps a register in which the data necessary for excise taxation and excise duty refunds are entered. (1213/2021)

Subsection 1 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

The Finnish Tax Administration keeps the register of authorisation holders and tax warehouses required under Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004. In addition, in order to implement this Act and the excise duty acts, the Finnish Tax Administration keeps a register in which the data necessary for excise taxation and excise duty refunds are entered.

The Finnish Tax Administration keeps a register of the aid recipients referred to in section 98b. In addition, the Finnish Tax Administration keeps a register of the small producers referred to in section 1, subsection 5 of the Act on Excise Duty on Soft Drinks and section 1, subsection 3 of the Act on Excise Duty on Certain Beverage Containers. The register is kept for granting and monitoring the aid referred to in Commission Regulation (EU) No 1407/2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid. The data entered in the register are the small producer's name, business ID and contact information, the quantities of excise products to be produced during the year of the application and the amounts of de minimis aid granted to the small producer by other authorities in the year of application and the two preceding calendar years.

The data in the registers referred to in subsections 1 and 2 above are kept for a period of 12 years from the deregistration of the data subject. However, the data are kept for at least for as long as taxation may be changed in consequence of a request for review.

Provisions on the electronic disclosure of the data in the register of authorisation holders and tax warehouses as well as the register of natural and legal persons registered for movements of

products released for consumption to the competent authorities of other Member States are laid down in the Regulation mentioned in subsection 1. (1213/2021)

Subsection 4 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Provisions on the electronic disclosure of the data in the register of authorisation holders and tax warehouses to the competent authorities of other Member States are laid down in the Regulation mentioned in subsection 1.

Chapter 5

Registration (766/2020)

Section 31 (766/2020)

Registration notification

The persons engaging in activities subject to excise duty who under law shall register as a taxpayer, aid recipient or small producer, and persons regularly dispatching or receiving products who register as a certified consignor or certified consignee, shall file a registration notification with the Finnish Tax Administration. The registration notification shall be filed before the start of the activities requiring registration unless otherwise provided in this Act or the relevant excise duty act. (1213/2021)

Subsection 1 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

The persons engaging in activities subject to excise duty who under law shall register as a taxpayer, aid recipient or small producer shall file a registration notification with the Finnish Tax Administration. The registration notification shall be filed before the start of the activities requiring registration unless otherwise provided in this Act or the relevant excise duty act.

The Finnish Tax Administration shall be informed without delay of any changes in the notified information and of the ending of the activities requiring registration.

The notification referred to in subsections 1 and 2 above shall be filed electronically. However, for a special reason the Finnish Tax Administration may also allow the notification to be filed by other means.

Provisions on the consequences of neglect of the obligations laid down in this section are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Section 32 (766/2020)

Time of registration

The Finnish Tax Administration enters in the register a person who has registered as a taxpayer as from the start date of the activities subject to excise duty and an aid recipient and small producer as from the date on which the right to receive the aid arises.

The Finnish Tax Administration makes changes to the registration or deregisters a taxpayer, aid recipient or small producer as from the date on which the activities requiring registration changed or ended.

The Finnish Tax Administration enters a certified consignor and certified consignee in the register prior to the dispatch or receipt of products. (1213/2021)

Subsection 3 as amended by Act 1213/2021 entered into force on 13 February 2023.

Section 33 (1213/2021)

Decision on registration

The Finnish Tax Administration shall issue a decision to the person concerned in matters concerning registration.

Service of the decision is subject to the provisions of sections 56 and 57 of the Act on the Assessment Procedure for Self-Assessed Taxes. In such cases, the provisions concerning a taxpayer apply to an aid recipient, small producer and certified consignor.

Section 33 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Section 33 (766/2020)

Decision on registration

The Finnish Tax Administration shall issue a decision to the person concerned in matters concerning registration.

Service of the decision is subject to the provisions of sections 56 and 57 of the Act on the Assessment Procedure for Self-Assessed Taxes. In such cases, the provisions concerning a taxpayer apply to an aid recipient and small producer.

Section 34 (766/2020)

Further provisions on registration

Further provisions on the registration procedure may be given by the Finnish Tax Administration.

Chapter 6

The title was repealed by Act 766/2020. (766/2020)

Sections 35–45

Sections 35–45 were repealed by Act 766/2020.

Chapter 7

Tax collection (766/2020)

Section 46 (766/2020)

Section 46 was repealed by Act (766/2020).

Section 47 (766/2020)

Special provisions concerning tax collection

The provisions of the Tax Collection Act concerning refund and taxpayer as refund recipient also apply to the application-based refund referred to in this Act or the relevant excise duty act and to the applicant for such a refund.

Provisions on using and returning the guarantee referred to in sections 53, 74, 78 and 80 of this Act are laid down in section 16 of the Tax Collection Act.

Sections 47a–47e

Sections 47a–47e were repealed by Act 766/2020.

Section 48 (766/2020)

Surtax and penalty interest in certain situations

The consequence of late payment of excise duty which under section 3, subsection 1 is collected by Finnish Customs is governed by the provisions of the Act on Surtax and Penalty Interest (1556/1995). When applying section 3, subsection 3 of the said act, however, surtax is calculated for the period for which the interest referred to in Article 114(2) of the Customs Code is calculated.

Section 49 (766/2020)

Credit interest

Credit interest is paid on refunded excise duty when excise duty is refunded on the basis of a supplementary return, application or request for review or on the basis of a decision on the imposition of tax or an adjustment decision in favour of the taxpayer. No credit interest is paid on the amount of guarantee returned unless the guarantee is one referred to in section 53, 74, 78 or 80 which has even in part been used to pay taxes. Provisions on the calculation of credit interest are laid down in sections 37 and 38 of the Tax Collection Act.

The provisions of this section also apply even if taxation in other respects takes place in accordance with the provisions concerning customs duty. The interest on refunded excise duty is calculated as from the date referred to in section 93, subsection 2 of the Customs Act, however.

Section 50 (766/2020)

Section 50 was repealed by Act 766/2020.

Chapter 8

Movements of products under a duty suspension arrangement

Section 51

Movements of products under a duty suspension arrangement

Harmonised excise products may be moved under a duty suspension arrangement in the territory of the Union or, if the products are moved via a third country or third territory:

- 1) from a tax warehouse to another tax warehouse, a registered consignee, a temporary registered consignee, a place of export or a customs office of exit referred to in customs

legislation which at the same time is the customs office of entry for external transit procedure;
(961/2022)

Paragraph 1 as amended by Act 961/2022 entered into force on 13 February 2023.

Previous wording:

- 1) from a tax warehouse to another tax warehouse, a registered consignee, a place of export or a customs office of exit referred to in customs legislation which at the same time is the customs office of entry for external transit procedure; (961/2022)

Paragraph 1 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

- 1) from a tax warehouse to another tax warehouse, a registered consignee, a temporary registered consignee or a place of export;
- 2) from a tax warehouse to the consignee referred to in section 18, subsection 1 when the products are dispatched from another Member State;
- 3) from a place of importation to a destination or consignee referred to in paragraph 1 or 2 when the said products are dispatched by a registered consignor, apart from situations where the importation takes place in a tax warehouse; excise products may, however, be moved from a place of import under a duty suspension arrangement only when the customs declarant or another person directly or indirectly involved in the accomplishment of customs formalities in accordance with Article 15 of the Customs Code has submitted to the competent authorities of the Member State of importation the excise number under Article 19(2)(a) of Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 to uniquely identify the registered consignor and consignee of the movement and, where necessary, evidence to prove that the products imported are intended to be dispatched from the Member State of importation to another Member State. (432/2024)

Paragraph 3 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

3) from a place of importation to a destination or consignee referred to in paragraph 1 or 2 when the said products are dispatched by a registered consignor, apart from situations where the importation takes place in a tax warehouse; excise products may, however, be moved from a place of import under a duty suspension arrangement only when the customs declarant has submitted to the competent authorities of the Member State of importation the excise number under Article 19(2)(a) of Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 to uniquely identify the registered consignor and consignee of the movement. (1213/2021)

Paragraph 3 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

3) from a place of importation to a destination or consignee referred to in paragraph 1 or 2 when the said products are dispatched by a registered consignor.

Products other than harmonised excise products may be moved under a duty suspension arrangement:

1) in the territory of Finland, from a tax warehouse to another tax warehouse, a place of export or a customs office of exit referred to in customs legislation which at the same time is the customs office of entry for external transit procedure, or to another Member State; (1213/2021)

Paragraph 1 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

1) in the territory of Finland, from a tax warehouse to another tax warehouse or a place of export or to another Member State;

2) from another Member State or place of importation to a tax warehouse located in Finland or a registered consignee.

Section 52

Registered consignees

Registered consignees may, in the course of their business, receive excise products from another Member State or from a place of importation located in Finland under a duty suspension

arrangement. Registered consignees may not hold or dispatch excise products under a duty suspension arrangement.

Section 53

Temporary registered consignees

Temporary registered consignees may, in the course of their business, receive at a certain time a certain amount of excise products from another Member State or from a place of importation located in Finland under a duty suspension arrangement. Temporary registered consignees may not hold or dispatch excise products under a duty suspension arrangement.

The Finnish Tax Administration grants the right to act as a temporary registered consignee when the person prior to the dispatch of excise products has submitted to the Finnish Tax Administration a notice of the products to be dispatched and lodged a guarantee for the excise duty payable on them. (1178/2016)

Section 54 (766/2020)

Direct delivery

Authorised warehousekeepers and registered consignees may receive excise products under a duty suspension arrangement by using direct delivery when the products have been dispatched from a tax warehouse located in another Member State or from a place of importation located in another Member State or Finland.

Authorised warehousekeepers and registered consignees shall register for direct delivery. The provisions of chapter 5 concerning registration as taxpayer apply to the registration. The Finnish Tax Administration may limit the use of direct delivery or prohibit it for reasons of tax control.

Authorised warehousekeepers and registered consignees are obliged to submit the report of receipt referred to in section 64, subsection 1 on products received by direct delivery.

Section 55

Guarantee for movements of excise products

Authorised warehousekeepers and registered consignors shall lodge a guarantee for payment of excise duty when moving excise products under a duty suspension arrangement. The guarantee

shall be valid throughout the Union. The guarantee is not required for movements of energy products via fixed pipelines except in duly justified cases. (432/2024)

Subsection 1 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Authorised warehousekeepers and registered consignors shall lodge a guarantee for payment of excise duty when moving excise products under a duty suspension arrangement. The guarantee shall be valid throughout the Union. The guarantee is not required for movements of energy products via fixed pipelines. (1213/2021)

Subsection 1 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Authorised warehousekeepers and registered consignors shall lodge a guarantee for payment of excise duty when moving excise products under a duty suspension arrangement. The guarantee shall be valid throughout the Union.

The Finnish Tax Administration confirms the amount of the guarantee in the context of granting authorisation as an authorised warehousekeeper or registered consignor. (1178/2016)

Provisions may be given by Government decree on waiver of the guarantee referred to in subsection 1 for movements of energy products under a duty suspension arrangement reciprocally with another Member State. (495/2014)

Section 56 (766/2020)

Beginning of movement

The movement of excise products under a duty suspension arrangement begins in the situations referred to in section 51, subsection 1, paragraphs 1 and 2 when the excise products depart the dispatching tax warehouse and in the situations referred to in section 51, subsection 1, paragraph 3 when they are released for free circulation in accordance with Article 201 of the Customs Code.

Section 57 (1213/2021)**End of movement**

The movement of excise products under a duty suspension arrangement ends when the consignee has received the excise products or when the products have departed Union territory or been placed under the external transit procedure referred to in customs legislation.

Section 57 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:**Section 57****End of movement**

The movement of excise products under a duty suspension arrangement ends when the consignee has received the excise products or when the products have departed Union territory.

Section 58 (1178/2016)**Dispatch of products under the computerised system**

The computerised system shall be used in movements of harmonised excise products. A movement of these products is only considered to take place under a duty suspension arrangement when it takes place under cover of an electronic administrative document prepared in accordance with subsections 2 and 3. However, use of the electronic administrative document is not required when products are moved under the simplified procedure referred to in section 66 or in compliance with the requirements laid down in Commission Regulation (EC) No 436/2009 laying down detailed rules for the application of Council Regulation (EC) No 479/2008 as regards the vineyard register, compulsory declarations and the gathering of information to monitor the wine market, the documents accompanying consignments of wine products and the wine sector registers to be kept. In these cases, the consignee shall notify the Finnish Tax Administration of the wine deliveries it receives by means of the document required in the said Regulation or reference to it.

Where excise products are dispatched under a duty suspension arrangement, the authorised warehousekeeper and registered consignor shall submit to the Finnish Tax Administration a draft electronic administrative document using the computerised system. Where excise products are supplied for export, the export declarant shall provide Finnish Customs with the unique

administrative reference code that indicates the excise products referred to in the export declaration. (432/2024)

Subsection 2 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where excise products are dispatched under a duty suspension arrangement, the authorised warehousekeeper and registered consignor shall submit to the Finnish Tax Administration a draft electronic administrative document using the computerised system.

The Finnish Tax Administration carries out an electronic verification of the data provided in the draft electronic administrative document. Where these data are not valid, the Finnish Tax Administration informs the consignor without delay. Where those data are valid, the Finnish Tax Administration assigns to the document a unique administrative reference code and communicates it to the consignor.

The Finnish Tax Administration forwards the electronic administrative document without delay to the competent authorities of the Member State of destination when the destination is located in another Member State or directly to the consignee when the consignee is located in Finland.

Where excise products are moved in Finland to a place of export and the export declaration is not lodged in Finland, the Finnish Tax Administration forwards the electronic administrative document containing the unique administrative reference code to the competent authorities of the Member State of export without delay. When the export declaration is lodged in Finland, the Finnish Tax Administration keeps the electronic administrative document to await the report of export. (1213/2021)

Subsection 5 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Where excise products are moved in Finland to a place of export and the export declaration is not lodged in Finland, the Finnish Tax Administration forwards the electronic administrative document to the competent authorities of the Member State of export without delay. When the export declaration is lodged in Finland, the Finnish Tax Administration keeps the electronic administrative document to await the report of export.

An electronic administrative document received by the Finnish Tax Administration is forwarded to the consignee only when the consignee is an authorised warehousekeeper, a registered consignee or a temporary registered consignee.

Section 59

Accompanying document

Authorised warehousekeepers and registered consignors shall provide the person accompanying the excise products with a paper printout of the electronic administrative document or another commercial document clearly mentioning the unique administrative reference code. This document shall be presented to the competent authorities upon request throughout the movement under a duty suspension arrangement.

Section 60

Cancellation

The consignor may cancel the electronic administrative document as long as the movement has not begun in accordance with section 56.

Section 61 (1213/2021)

Change in destination

During a movement under a duty suspension arrangement, the consignor may, using the computerised system, change the destination of the excise products and show a new destination which shall be a tax warehouse, place notified by a registered or temporary registered consignee, place of export, customs office of departure for external transit or, where applicable, the place of direct delivery referred to in section 54. The consignor shall submit a draft electronic change of destination document to the competent authorities of the Member State of dispatch using the computerised system.

Section 61 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Section 61

Change in destination

During a movement under a duty suspension arrangement, the consignor may, using the computerised system, change the destination of the excise products and show a new destination which shall be a tax warehouse, registered consignee, temporary registered consignee, place of export or, where applicable, the place of direct delivery referred to in section 54.

Section 62

Movements of energy products

Authorised warehousekeepers and registered consignors may dispatch energy products subject to harmonised excise duty under a duty suspension arrangement by sea or inland water to a consignee that is not definitely known at the time when the consignor submits the draft electronic administrative document referred to in section 58. When, at the time of preparation of the document referred to above, the products are intended to be exported outside the Union, the procedure is not applied. (1213/2021)

Subsection 1 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Authorised warehousekeepers and registered consignors may dispatch energy products subject to harmonised excise duty under a duty suspension arrangement by sea or inland water to a consignee that is not definitely known at the time when the consignor submits the draft electronic administrative document referred to in section 58.

The consignor shall submit the details of the consignee to the Finnish Tax Administration using the computerised system as soon as they are known and no later than after the end of the movement. (1178/2016)

Section 63 (1178/2016)

Splitting of consignments

The consignor may split a movement of energy products subject to harmonised excise duty under a duty suspension arrangement into two or more movements provided that:

- 1) the total quantity of excise products does not change;
- 2) the splitting is carried out in the territory of Finland or another Member State which permits such a procedure; and
- 3) the Finnish Tax Administration or the competent authorities of the other Member State are informed of the place where the splitting is carried out.

(135/2022)

The consignor shall inform the Finnish Tax Administration before starting the activities referred to in subsection 1.

Section 64 (1178/2016)

Receipt of products

Authorised warehousekeepers, registered consignees and temporary registered consignees shall without delay and no later than within five working days submit a report of receipt of products using the computerised system (*report of receipt*). For justifiable reasons, the Finnish Tax Administration may extend the time limit at the request of the consignee.

The Finnish Tax Administration carries out an electronic verification of the data provided in the report of receipt. Where these data are not valid, the Finnish Tax Administration informs the consignee without delay. Where these data are valid, the Finnish Tax Administration provides the consignee with a confirmation of the registration of the report of receipt and sends the report to the competent authorities of the Member State of dispatch.

The Finnish Tax Administration forwards the report of receipt to the consignor. Where the places of dispatch and of destination are situated in Finland, the Finnish Tax Administration forwards the report of receipt directly to the consignor.

Where the consignee is a person or entity referred to in section 18, subsection 1, the consignee shall within 30 days of the end of the movement submit to the Finnish Tax Administration a copy of the exemption certificate referred to in section 18, subsection 4 and the commercial document that indicates the quality and quantity of the products received. The Finnish Tax Administration submits a report on receipt of the products using the computerised system.

Section 65 (1213/2021)

Report of export

Where products dispatched in Finland have been moved to a place of export and the export declaration has been lodged in Finland, the Finnish Tax Administration prepares a report of export on the basis of the confirmation issued by the customs office of exit referred to in customs legislation or the office where the formalities were carried out upon the movement of the products to a third territory. The confirmation shall verify that the excise products have been taken out of Union territory. The Finnish Tax Administration carries out an electronic verification of the data provided in the said confirmation.

Where products dispatched from another Member State have been moved to a place of export located in Finland and the export declaration has been lodged in Finland, the Finnish Tax Administration carries out a verification of the data and sends the report of export to the competent authorities of the Member State of dispatch. Where there are any inconsistencies between the electronic administrative document and the export declaration, the Finnish Tax Administration shall notify this to the competent authorities in the Member State of dispatch using the computerised system. Where the products are no longer to be taken out of the Union, the Finnish Tax Administration shall notify the competent authorities in the Member State of dispatch thereof by means of the computerised system. The competent authorities in the Member State of dispatch shall inform the consignor of this without delay. On receipt of the notification, the consignor shall either cancel the electronic administrative document in accordance with section 60 or change the destination of the products in accordance with section 61. (432/2024)

Subsection 2 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where products dispatched from another Member State have been moved to a place of export located in Finland and the export declaration has been lodged in Finland, the Finnish Tax Administration carries out a verification of the data and sends the report of export to the competent authorities of the Member State of dispatch. Where the products are no longer to be taken out of the Union, the Finnish Tax Administration shall notify the competent authorities in the Member State of dispatch thereof. The competent authorities in the Member State of dispatch shall inform the consignor of this without delay. On receipt of the notification, the consignor shall either cancel the electronic administrative document in accordance with section 60 or change the destination of the products in accordance with section 61.

The Finnish Tax Administration forwards the report of export to the consignor.

Section 65 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Section 65 (1178/2016)

Report of export

Where the export declaration has been lodged in Finland, the Finnish Tax Administration prepares a report of export on the basis of the confirmation issued by the office of exit referred to in customs legislation or the office where the formalities were carried out upon the movement of the products to a third territory. The confirmation shall verify that the excise products have been taken out of Union territory.

The Finnish Tax Administration carries out an electronic verification of the data provided in the confirmation mentioned in subsection 1. Once the data have been verified, the Finnish Tax Administration forwards the report of export to the competent authorities of the Member State of dispatch.

The Finnish Tax Administration forwards the received report of export to the consignor.

Section 66

Simplified procedure

Where products are moved between tax warehouses under a duty suspension arrangement in the territory of Finland, instead of the electronic administrative document authorised warehousekeepers may prepare a document containing the following data:

- 1) the products moved and their quantities by type of excise duty;
- 2) the name, address and excise number of the consignor and the consignee;
- 3) the date of dispatch of the products and the address dispatched to;
- 4) the excise number of the consignor and consignee warehouse;
- 5) the reference number by which the consignment can be identified in the records of the consignor and the consignee.

The document shall be prepared in duplicate and one copy of the document shall be kept in the consignor's records. The second copy of the document shall accompany the transport of the products and be kept in the consignee's records. The consignee shall inform the consignor without delay if the products received differ from the document.

Section 67

System replacing computerised system

Where the computerised system is unavailable in the Member State of dispatch, authorised warehousekeepers and consignors may start a movement of excise products under a duty suspension arrangement provided that:

- 1) the products are accompanied by a paper document containing the same data as the draft electronic administrative document; and
- 2) the authorised warehousekeeper or registered consignor informs the competent authorities of the Member State of dispatch prior to the beginning of the movement and explains the reason why the computerised system is unavailable when the reason is due to the consignor.

The authorised warehousekeeper or registered consignor shall the draft electronic administrative document in accordance with section 58 once the availability of the computerised system has been restored.

As soon as the data in the electronic administrative document have been verified in accordance with section 58, subsection 3, the electronic administrative document replaces the paper document. Thereafter, section 58, subsections 4 and 5 and sections 64 and 65 shall apply, *mutatis mutandis*.

Until the data in the electronic administrative document have been verified, the movement is considered to take place under a duty suspension arrangement in accordance with the paper document referred to in subsection 1.

The dispatching authorised warehousekeeper or registered consignor shall keep a copy of the paper document referred to in subsection 1 in its records.

Where the computerised system is unavailable in the Member State of dispatch, the consignor shall submit the information concerning the change of destination referred to in section 61 or the splitting of energy products referred to in section 63 using alternative means of communication.

The consignor shall inform the competent authorities of the Member State of dispatch before the change of destination or the splitting of the movement takes place. The consignor shall submit a draft electronic administrative document once the availability of the computerised system has been restored. The consignor shall keep the fallback document concerning change of destination or splitting of energy products in its records. (432/2024)

Subsection 6 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where the computerised system is unavailable in the Member State of dispatch, the consignor shall submit the information concerning the change of destination referred to in section 61 or the splitting of energy products referred to in section 62 using alternative means of communication. The consignor shall inform the competent authorities of the Member State of dispatch before the change of destination or the splitting of the movement takes place.

Where the computerised system is unavailable in the Member State of dispatch, the consignor shall forward to the export declarant a copy of the fallback document under subsection 1, paragraph 1 when moving products to a place of export or the customs office of exit in external transit procedure. The export declarant forwards the copy of the fallback document or the fallback document's unique identifier to the competent authorities of the Member State of export. (432/2024)

Subsection 7 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where the computerised system is unavailable in the Member State of dispatch, the consignor shall forward to the export declarant a copy of the fallback document under subsection 1, paragraph 1 when moving products to a place of export or the customs office of exit in external transit procedure. Where the export declaration is not lodged in Finland, the export declarant forwards a copy of the fallback document to the competent authorities of the Member State of export. (1213/2021)

Subsection 7 added by Act 1213/2021 entered into force on 13 February 2023.

Section 68

Documents substituting for report of receipt and report of export

Where the report of receipt cannot be submitted within the prescribed time limit in accordance with section 64 because the computerised system is not available in the Member State of destination or was not available in the Member State of destination and the electronic administrative document is yet to replace the paper document, except in duly justified cases the consignee shall submit to the Finnish Tax Administration a paper document containing the same data as in the report of receipt and stating that the movement has ended. (1178/2016)

The Finnish Tax Administration forwards a copy of the document referred to in subsection 1 to the competent authorities of the Member State of dispatch and keeps the document copy it received from the Member State of destination available to the consignor or forwards it to the consignor unless the consignee is able promptly to submit the report of receipt using the computerised system or the case in question is a duly justified one. (432/2024)

Subsection 2 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

The Finnish Tax Administration forwards a copy of the document referred to in subsection 1 to the competent authorities of the Member State of dispatch and keeps the document copy it received from the Member State of Destination available to the consignee unless the consignee is able promptly to submit the report of receipt using the computerised system or in the event of a duly justified case. (1178/2016)

When the availability of the computerised system has been restored in the Member State of destination or when the procedures referred to in section 67, subsection 3 have been completed, the consignee shall submit the report of receipt in accordance with section 64.

Where the report of export or notice that the products are no longer taken out of Union territory cannot be submitted after the movement has ended because the computerised system is not available in the Member State of export or the paper document has not been replaced with an electronic administrative document, the competent authorities of the Member State of export shall forward to the competent authorities of the Member State of dispatch a paper document containing the same data as the report of export and stating that the movement has ended, or a notice stating that products are not taken out of Union territory, unless the report of export or

notice can promptly be forwarded using the computerised system or in the event of a duly justified case. (432/2024)

Subsection 4 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where the report of export referred to in section 65 cannot be submitted after the movement has ended because the computerised system is not available in the Member State of export or the paper document has not been replaced with an electronic administrative document, the competent authorities of the Member State of export shall forward to the competent authorities of the Member State of dispatch a paper document containing the same data as the report of export and stating that the movement has ended, unless the report of export can promptly be forwarded using the computerised system or in the event of a duly justified case.

The competent authorities of the Member State of dispatch shall forward to the consignor a copy of the paper document mentioned in subsection 4 or shall keep it available to the consignor.

When the availability of the computerised system has been restored in the Member State of export or the paper document has been replaced with an electronic administrative document, the competent authorities of the Member State of export shall forward the report of export or notice that products are no longer taken out of Union territory. (432/2024)

Subsection 6 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

When the availability of the computerised system has been restored in the Member State of export or the paper document has been replaced with an electronic administrative document, the competent authorities of the Member State of export shall forward the report of export.

Section 69

Alternative evidence

Notwithstanding the provisions of section 68, the report of receipt or the report of export shall constitute proof that the movement of excise products has ended in accordance with section 57.

Where no report of receipt or report of export has been submitted for reasons other than those mentioned in section 68, subsection 1, alternative proof of the end of the movement may be

provided by means of an endorsement by the competent authorities of the Member State of destination, based on appropriate evidence, that the dispatched excise products have reached the destination notified for them. In the case of products exported outside the Union, proof may be provided by means of an endorsement by the competent authorities of the Member State in which the customs office of exit is located certifying the products have been taken out of Union territory.

Appropriate evidence consists of a document issued by the consignee containing the same data as the report of receipt or report of export. Where appropriate evidence has been accepted by the competent authorities of the Member State of dispatch, it shall end the movement in the computerised system.

Section 70

Further provisions on the introduction and use of the computerised system

Further provisions on the use of the computerised system, the data content of the electronic administrative document and the certification and identification procedure to be used to allow the electronic administrative document to be submitted are given by the Finnish Tax Administration. (1178/2016)

Provisions on the structure and content of electronic messages used in the movements of excise products under suspension of excise duty are laid down in Commission Regulation (EC) No 684/2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise products under suspension of excise duty.

Section 71 (766/2020)

Movements of certain products without using the computerised system

The computerised system is not used for the movements of products other than harmonised excise products and the provisions of sections 53, 58–65, 67, 68 and 70 do not apply to such movements. Where these products are moved between tax warehouses in the territory of Finland under a duty suspension arrangement, the simplified procedure under section 66 shall be complied with.

Where products other than harmonised excise products are imported from outside the Union, the authorised warehousekeeper or registered consignee shall record on the customs declaration concerning release for free circulation the number of the tax warehouse to which the products are moved and the reference number of the import consignment.

Section 71a(1213/2021)**Special provisions concerning movements of products**

Provisions on the consequences of neglect of the obligations laid down sections 54, 58, 59, 61–64, 66–68 and 71 are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Section 71a 1213/2021 as amended by Act entered into force on 13 February 2023.

Previous wording:

Section 71a (766/2020)**Special provisions concerning movements of products**

Provisions on the consequences of neglect of the obligations laid down sections 54, 58, 59, 62–64, 66–68 and 71 are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Chapter 9**Products taxed in another Member State****Section 72 (766/2020)****Products brought in by private individuals**

Excise duty is not collected on products which are released for consumption in another Member State and which private individuals obtain for personal use and personally bring to Finland.

When assessing whether the products brought to Finland by a private individual are to be considered to be for that person's personal use or for a commercial or other business purpose, account is taken of the commercial status of the holder of the products and the reasons for holding the products, the place where the products are located and the manner of transport used, the documents relating to the products, the nature and quantity of the products and other comparable factors.

In the assessment referred to in subsection 2 above, products are considered to be for commercial purposes unless the private individual shows it to be probable that the products are for that person's personal use when the quantity of the products exceeds:

- 1) 20 litres of the intermediate products referred to in section 3 of the Act on Excise Duty on Alcohol and Alcoholic Beverages;
- 2) 90 litres of wines, no more than 60 litres being sparkling wines;
- 3) 110 litres of beer;
- 4) 10 litres of other alcoholic beverages.

Where a private individual acquires products in a manner other than that referred to in subsection 1, the person shall be liable to pay on the products excise duty, the provisions on the grounds for and amount of which are laid in the relevant excise duty act. In addition, prior to the beginning of the transport of the products the private individual shall notify the Finnish Tax Administration of products dispatched to Finland from another Member State and lodge a guarantee for payment of the excise duty. (1213/2021)

Subsection 4 as amended by Act 1213/2021 entered into force on 13 February 2023.
Previous wording:

Where a private individual acquires products in a manner other than that referred to in subsection 1, the person shall be liable to pay on the products excise duty, the provisions on the grounds for and amount of which are laid in the relevant excise duty act. In such a case, the private individual shall additionally comply with the provisions of this Act concerning taxation and control of products supplied for commercial purposes.

Notwithstanding the above provisions of this section, private individuals who bring from another Member State to Finland fuel for their own use shall pay on this fuel the excise duty and strategic stockpile fee referred to in the Act on Excise Duty on Liquid Fuels when the fuel in question is:

- 1) motor fuel brought by means other than in the ordinary fuel tank of a motor vehicle or in a reserve fuel tank of not more than 10 litres, one such tank per motor vehicle;
- 2) liquid fuel used for heating brought by means other than in a tanker truck used in commercial business.

In the cases referred to in subsection 5 above, prior to the beginning of the transport of the products the private individual shall additionally notify the Finnish Tax Administration of products

dispatched to Finland from another Member State and lodge a guarantee for payment of the excise duty. (1213/2021)

Subsection 6 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

In the cases referred to in subsection 5 above, the private individual shall additionally comply with the provisions of this Act on the taxation and control of products supplied for commercial purposes.

The provisions of subsections 4 and 6, however, shall not apply when transporting products other than harmonised excise products to Finland. (1213/2021)

Subsection 7 added by Act 1213/2021 entered into force on 13 February 2023.

Section 73

Gift consignments

Private individuals may receive for their own personal use exempt from excise duty tobacco products and alcoholic beverages sent from another Member State by another private individual against no consideration in no more than the following amounts:

1) tobacco products:

- a) 300 cigarettes;
- b) 150 cigarillos (with a maximum individual weight of 3 g);
- c) 75 cigars;
- d) 400 g of pipe and cigarette tobacco;

2) alcoholic beverages:

- a) 1 litre of alcohol or alcoholic beverages containing more than 22% by volume of alcohol;
- b) 3 litres of alcohol or alcoholic beverages containing no more than 22% by volume of alcohol;
- c) 5 litres of non-carbonated wines; and

d) 15 litres of beer.

Where a private individual receives tobacco products or alcoholic beverages in a quantity exceeding that laid down in subsection 1 as being exempt from excise duty, the person shall be liable to pay excise duty on the amount exceeding the maximum, the provisions on the grounds for and amount of which are laid down in the relevant excise duty act.

Section 74 (766/2020)

Acquisitions by private individuals

Where private individuals by means other than referred to in section 72 or distance selling acquire for their own personal use from another Member State excise products which are transported to Finland by another private individual or a professional trader, the private individual who acquired the products is liable to tax. The persons taking part in the transport of the products and the persons holding the products in Finland are also liable for the tax payable by the private individual as if it were their own debt.

Excise duty shall be paid according to the provisions in force on the date on which the products are delivered or products intended for delivery are held in Finland.

In the cases referred to in subsection 1 above, prior to the beginning of the transport of the products the private individual shall additionally notify the Finnish Tax Administration of products dispatched to Finland from another Member State and lodge a guarantee for payment of the excise duty. When the notification has been made and the guarantee lodged by the private individual, the Finnish Tax Administration issues to the private individual a unique transport identifier. The private individual shall communicate the identifier to the carrier of the products or the transport company responsible for the transport. Upon request, the identifier shall be presented to the competent authority during transport. (432/2024)

Subsection 3 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

In the cases referred to in subsection 1 above, prior to the beginning of the transport of the products the private individual shall additionally notify the Finnish Tax Administration of products dispatched to Finland from another Member State and lodge a guarantee for payment of the excise duty.

The provisions of subsection 3 on lodging guarantee, however, shall not apply to the movements of products other than harmonised excise products to Finland.

Section 75 (1213/2021)

Holding of products for commercial purposes

Where harmonised excise products released for consumption in another Member State are moved to Finland for their delivery or use here for commercial purposes, excise duty on the products shall be collected in Finland, this however without prejudice to application of the provisions concerning distance selling. Products may be moved only from a certified consignor or temporary certified consignor to a certified consignee or temporary certified consignee.

The certified consignee and temporary certified consignee are liable to tax on products received by them in Finland. Where an irregularity referred to in section 82 occurs during the movement referred to in subsection 1, all persons taking part in the movement are liable for the tax payable. Any person who delivers the products or holds products intended for delivery or to whom the products are delivered in Finland is also liable to tax.

Where products other than harmonised excise products are moved to Finland for their delivery or use here for commercial purposes, excise duty on the products shall be collected in Finland, this however without prejudice to application of the provisions concerning distance selling. Any person who delivers the products or holds products intended for delivery or to whom the products are delivered in Finland is also liable to tax.

Excise duty shall be paid according to the provisions in force on the date on which the products are delivered or products intended for delivery are held in Finland.

Where excise products that were already released for consumption in another Member State are moved in the Union for commercial purposes and the movement complies with the procedures laid down in section 78, the products are not considered to be held for this purpose before they arrive in the Member State of destination.

The movement of harmonised excise products begins when they depart the premises of the certified consignor or temporary certified consignor or another location in the Member State of dispatch which has been notified to the competent authorities of the Member State of dispatch prior to the beginning of the movement. The movement of excise products ends when the certified consignee or temporary certified consignee has received the products on its premises or in another

location in the Member State of destination which has been notified to the competent authorities of the Member State of destination prior to the beginning of the movement.

Section 75 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Section 75

Holding of products for commercial purposes

Where harmonised excise products released for consumption in another Member State are held in Finland for commercial purposes for their delivery or use here, excise duty on the products shall be collected in Finland, this however without prejudice to application of the provisions concerning distance selling.

Any person who delivers the products or holds products intended for delivery or to whom the products are delivered in Finland is also liable to tax.

Excise duty shall be paid according to the provisions in force on the date on which the products are delivered or products intended for delivery are held in Finland.

Where excise products that were already released for consumption in another Member State are moved in the Union for commercial purposes and the movement complies with the procedures laid down in section 78, the products are not considered to be held for this purpose before they arrive in the Member State of destination.

Section 76

Holding of products on ships or aircraft

Excise products held on a ship or aircraft operating a service between Finland and another Member State that are not for sale when the ship or aircraft is in the territory of Finland are not considered to be held for commercial purposes in Finland.

Section 77

Fuel exempt from excise duty in commercial transport

Fuel held in the ordinary fuel tank of a motor vehicle used for commercial transport arriving from another Member State or in the ordinary fuel tank associated with the cooling system or another

system of such a motor vehicle is exempt from excise duty when the fuel is intended for the vehicle's own use or for maintenance of the cooling system or other system of the vehicle.

Section 78 (1213/2021)

Procedure in commercial movements of products released for consumption

The computerised system and an electronic simplified administrative document prepared in accordance with section 78a shall be used in the movements of the products released for consumption referred to in section 75, subsection 1 above.

The certified consignee shall lodge a guarantee for payment of the excise duty. The type and amount of the guarantee is determined by the Finnish Tax Administration in the context of the registration of the certified consignee. The guarantee shall be valid throughout the Union. In considering the amount of the guarantee, the scope of the activities shall be taken into account. Service of the decision on guarantee is subject to the provisions of sections 56 and 57 of the Act on the Assessment Procedure for Self-Assessed Taxes. Review of a guarantee decision may be requested by the person to whom the decision is issued and by the Tax Recipients' Legal Services Unit. Requests for review of the decision are subject to the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes.

The Finnish Tax Administration may require an additional guarantee or release the guarantee when necessary due to changes in the certified consignee's activities. The portion of the guarantee that has not and will not be used to pay taxes is released.

Prior to the beginning of the transport of the products, a temporary certified consignee shall notify the Finnish Tax Administration of products dispatched to Finland from another Member State and lodge a guarantee for payment of the excise duty.

However, the provisions of subsection 1 and the provisions of subsection 4 concerning lodgement of guarantee and temporary certified consignee shall not apply to movements of products other than harmonised excise products to Finland. Prior to the beginning of the transport of the products, the person liable to tax shall notify the Finnish Tax Administration of products dispatched to Finland from another Member State.

Provisions may be laid down by Government decree to the effect that Finland and one or more Member States may agree on simplified procedure that is applied to the movements between

these Member States of the products released for consumption referred to in section 75, subsection 1.

Section 78 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Section 78 (766/2020)

Procedure in commercial movements of products released for consumption

Any person who dispatches products between Finland and another Member State or within Finland in the cases referred to in section 75, subsection 1 in such a way that the transport of the products takes place via the territory of another Member State shall include with them the accompanying document referred to in Commission Regulation (EEC) No 3649/92 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch and containing the key data of the electronic administrative document referred to in section 58, subsection 1.

Prior to the beginning of the transport of the products, the person liable to tax shall notify the Finnish Tax Administration of products dispatched to Finland from another Member State and lodge a guarantee for payment of the excise duty.

However, the provisions of subsection 1 and the provisions of subsection 2 on lodging guarantee shall not apply to the movements of products other than harmonised excise products to Finland.

Provisions may be laid down by Government decree on a procedure to substitute for the accompanying document mentioned in subsection 1 that is complied with when regularly moving products released for consumption between Finland and another Member State. The condition applies that the other Member State has reciprocated application of a similar simplified procedure by either law or regulation.

Section 78a (1213/2021)

Electronic simplified administrative document

Where products referred to in section 75, subsection 1 are dispatched from Finland, the certified consignor or temporary certified consignor shall submit a draft electronic simplified administrative document to the Finnish Tax Administration using the computerised system.

The Finnish Tax Administration carries out an electronic verification of the data provided in the draft. Where these data are not valid, the Finnish Tax Administration informs the consignor without delay. Where these data are verified, the Finnish Tax Administration assigns a unique administrative reference code to the electronic simplified administrative document and communicates it to the consignor.

The Finnish Tax Administration forwards the electronic simplified administrative document without delay to the competent authorities of the Member State of destination, which shall forward it to the certified consignee or temporary certified consignee.

The certified consignor or temporary certified consignor shall provide the person accompanying the excise products with the unique administrative reference code. The person accompanying the excise products is required to provide that code to the competent authorities upon request throughout the movement.

Using the computerised system, the certified consignor or temporary certified consignor may change the destination to another place of delivery in the same Member State operated by the same certified consignee or temporary certified consignee, or to the place of dispatch. To this end, the consignor shall submit a draft electronic simplified change of destination document to the Finnish Tax Administration using the computerised system.

Section 78a added by Act 1213/2021 entered into force on 13 February 2023.

Section 78 b (1213/2021)

Report of receipt

Registered consignees and temporary registered consignees shall without delay and no later than within five working days of the end of a movement submit a report of receipt of products using the computerised system. For justifiable reasons, the Finnish Tax Administration may extend the time limit at the request of the consignee.

The Finnish Tax Administration carries out an electronic verification of the data provided in the report of receipt. Where these data are not valid, the Finnish Tax Administration informs the consignee without delay. Where these data are valid, the Finnish Tax Administration provides the consignee with a confirmation of the registration of the report of receipt and sends the report to the competent authorities of the Member State of dispatch.

The report of receipt is considered adequate evidence of the certified consignee or temporary certified consignee having fulfilled all required formalities. The Finnish Tax Administration forwards the report of receipt to the certified consignor or temporary certified consignor.

Section 78b added by Act 1213/2021 entered into force on 13 February 2023.

Section 78c (1213/2021)

Fallback procedures and replacing electronic documents

Where the computerised system is unavailable, a certified consignor and temporary certified consignor may start a movement of excise products provided that:

- 1) the products are accompanied by a paper document containing the same data as the draft electronic simplified administrative document; and
- 2) the certified consignor or temporary certified consignor informs the competent authorities of the Member State of dispatch prior to the beginning of the movement and explains the reason why the computerised system is unavailable when the reason is due to the consignor.

The certified consignor or temporary certified consignor shall submit the draft electronic simplified administrative document in accordance with section 78a once the availability of the computerised system has been restored. As soon as the data in the electronic simplified administrative document have been verified in accordance with section 78a, subsection 2, the electronic simplified administrative document replaces the paper document. Thereafter, the provisions of section 78a, subsection 3 apply to submission of the document and section 78b to the report of receipt.

The certified consignor and temporary certified consignor shall keep a copy of the paper document referred to in subsection 1 in its records.

Where the computerised system is unavailable in the Member State of dispatch, the consignor shall submit the information concerning change of destination referred to in section 78a, subsection 5 using alternative means of communication. The consignor shall inform the competent authorities of the Member State of dispatch before the change of destination takes place. The consignor shall submit a draft electronic simplified administrative document once the availability of the computerised system has been restored. The consignor shall keep the fallback document concerning change of destination in its records. (432/2024)

Subsection 4 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where the computerised system is unavailable in the Member State of dispatch, the consignor shall submit the information concerning change of destination referred to in section 78a, subsection 5 using alternative means of communication. The consignor shall inform the competent authorities of the Member State of dispatch before the change of destination takes place.

Where the report of receipt cannot be submitted within the prescribed time limit in accordance with section 78b, subsection 1 because the computerised system is not available in the Member State of destination or was not available in the Member State of destination and the electronic simplified administrative document is yet to replace the paper document, except in duly justified cases the consignee shall submit to the Finnish Tax Administration a paper document containing the same data as in the report of receipt and stating that the movement has ended.

The Finnish Tax Administration forwards a copy of the document referred to in subsection 5 to the competent authorities of the Member State of dispatch, unless the certified consignee or temporary certified consignee is able promptly to submit the report of receipt using the computerised system or in the event of a duly justified case. The Finnish Tax Administration keeps the document copy it receives from the Member State of Dispatch available to the consignor or forwards it to the consignor. (432/2024)

Subsection 6 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

The Finnish Tax Administration forwards a copy of the document referred to in subsection 5 to the competent authorities of the Member State of dispatch and keeps the document copy it received from the Member State of destination available to the consignee unless the certified consignee or temporary certified consignee is able promptly to submit the report of receipt using the computerised system or in the event of a duly justified case.

When the availability of the computerised system has been restored in the Member State of destination or when the procedures referred to in subsection 2 have been completed, the consignee shall submit the report of receipt in accordance with section 78b.

Section 78c added by Act 1213/2021 entered into force on 13 February 2023.

Section 78d (1213/2021)**Alternative evidence**

Notwithstanding the provisions of section 78c, the report of receipt shall constitute proof that the movement of excise products has ended in accordance with section 75, subsection 6.

Where no report of receipt has been submitted for reasons other than those mentioned in section 78c, alternative proof of the end of the movement may be provided by means of an endorsement by the competent authorities of the Member State of destination, based on appropriate evidence, that the dispatched excise products have reached the destination notified for them.

Appropriate evidence consists of a document issued by the consignee containing the same data as the report of receipt. Where the endorsement by the Member State of destination has been accepted by the competent authorities of the Member State of dispatch, it shall be considered adequate evidence of the consignee having fulfilled all required formalities.

Section 78d added by Act 1213/2021 entered into force on 13 February 2023.

Section 78e (1213/2021)**Movements in the territory of Finland via the territory of another Member State**

Where harmonised excise products which have been released for consumption are moved between two places located in the territory of Finland via the territory of another Member State, the electronic simplified administrative document is required for the movement and the certified consignee and temporary certified consignee shall prove to the Finnish Tax Administration the receipt of the products.

Where excise products are moved often and regularly in the manner referred to in subsection 1, provisions may be laid down by Government decree to the effect that Finland and the other Member State may agree on simplified procedures that are applied to movements of products in accordance with subsection 1.

Section 78e added by Act 1213/2021 entered into force on 13 February 2023.

Section 78f (1213/2021)

Further provisions on the computerised system

Further provisions on the use of the computerised system, the data content of the electronic simplified administrative document and the certification and identification procedure which shall be used to allow the electronic simplified administrative document to be submitted are given by the Finnish Tax Administration.

Section 78f added by Act 1213/2021 entered into force on 13 February 2023.

Section 79

Distance selling

Excise duty is collected on products sold to Finland by distance selling.

The taxpayer is the distance seller. Where the distance seller has a tax representative, the tax representative is the taxpayer instead of the distance seller. The distance seller is liable for excise duties payable by the tax representative as for its own taxes. Where the distance seller does not comply with its obligations laid down in section 80 concerning notification and lodgement of guarantee, the private individual who acquired the products is also liable for the tax in addition to the distance seller. (432/2024)

Subsection 2 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

The taxpayer is the distance seller. Where the distance seller has a tax representative, the tax representative is the taxpayer instead of the distance seller. The distance seller is liable for excise duties payable by the tax representative as for its own taxes.

Liability to excise duty arises when the excise products are delivered in Finland. Excise duty shall be paid according to the provisions in force at the date on which the products are delivered in Finland.

Section 80 (766/2020)

Procedure in distance selling

A distance seller without a tax representative in Finland shall notify the Finnish Tax Administration of the products prior to their dispatch to Finland from another Member State and lodge a

guarantee for payment of the excise duty. When the notification has been made and the guarantee lodged by the distance seller, the Finnish Tax Administration issues to the distance seller a unique transport identifier. The distance seller shall communicate the identifier to the transport company responsible for the transport. Upon request, the identifier shall be presented to the competent authority during transport. (432/2024)

Subsection 1 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

A distance seller without a tax representative in Finland shall notify the Finnish Tax Administration of the products prior to their dispatch to Finland from another Member State and lodge a guarantee for payment of the excise duty.

The provisions of subsection 1 on lodging guarantee, however, shall not apply to the movements of products other than harmonised excise products from another Member State to Finland.

A distance seller with a tax representative in Finland shall supply the tax representative's excise number to the transport company responsible for transporting the products. Upon request, the identifier shall be presented to the competent authority during transport. (432/2024)

Subsection 3 as added by Act 432/2024 enters into force on 1 September 2024.

Section 81 (1213/2021)

Destruction during transport of products released for consumption

Excise duty is not collected in Finland on excise products released for consumption that are totally destroyed or irretrievably lost during their transport from another Member State to Finland provided that:

- 1) the destruction or loss occurs due to the expiration or evaporation of the products or corresponding reason relating to the characteristics of the products;
- 2) the destruction or loss occurs as a consequence of force majeure or fire, breakage or other similar unforeseeable event; or
- 3) the products are destroyed on the basis of permission from the competent authority.

Products shall be considered totally destroyed or irretrievably lost when they are rendered unusable as excise products.

Partial loss due to the nature of the products that occurs during the transport of excise products released for consumption from another Member State from Finland shall not be considered a release for consumption in so far as the amount of loss falls below the common partial loss threshold for those excise products, unless there is reasonable cause to suspect fraud or irregularity. That part of a partial loss which exceeds the common partial loss threshold for those excise products shall be treated as a release for consumption. The common thresholds are defined in Commission Delegated Regulations. Where thresholds have not been defined or the products concerned are not harmonised excise products, national procedures apply.

When the total destruction or irretrievable loss, total or partial, of excise products occurs in Finland, or the destruction or loss is detected in Finland, such destruction or loss shall be proven in a manner accepted by the competent authorities. When products are destroyed or lost or their destruction or loss is detected in another Member State, such destruction or loss shall be proven in a manner accepted by the competent authority of the said Member State.

The guarantee lodged pursuant to section 28, subsection 2, section 78, subsection 4 or section 80, subsection 1 shall be released.

Section 81 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Section 81 (766/2020)

Destruction during transport of products released for consumption

Excise duty is not collected in Finland on excise products released for consumption that are totally destroyed or irretrievably lost during their transport from another Member State to Finland. This is subject to the conditions that:

- 1) the destruction or loss occurs due to the expiration or evaporation of the products or corresponding reason relating to the characteristics of the products;
- 2) the destruction or loss occurs as a consequence of force majeure or fire, breakage or other similar unforeseeable event; or

3) the products are destroyed on the basis of permission from the competent authority.

Products shall be considered totally destroyed or irretrievably lost when they are rendered unusable as excise products.

When the total destruction or irretrievable loss of excise products occurs in Finland, or the destruction or loss is detected in Finland, such destruction or loss shall be proven in a manner accepted by the competent authority. When products are destroyed or lost or their destruction or loss is detected in another Member State, such destruction or loss shall be proven in a manner accepted by the competent authority of the said Member State.

The guarantee lodged pursuant to section 28, subsection 2, section 78, subsection 2 or section 80, subsection 1 shall be released.

Section 82 (766/2020)

Irregularities

Excise duty is collected in Finland on products released for consumption in another Member State when an irregularity has occurred in Finland during the movement of the products.

Excise duty is collected in Finland also when the irregularity is detected in Finland but it is not possible to determine where the irregularity occurred. However, if, before the expiry of a period of three years from the date on which the excise products released for consumption were acquired, it is ascertained in the territory of which Member State the irregularity actually occurred, excise duty is collected in that Member State.

Excise duty is collected from the person who lodged the guarantee for payment of tax in accordance with section 28, subsection 2, section 78, subsection 2 or 4, or section 80, subsection 1 and any person who took part in the irregularity. (1213/2021)

Subsection 3 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Excise duty is collected from the person who lodged the guarantee for payment of excise duty in accordance with section 28, subsection 2, section 78, subsection 2 or section 80, subsection 1 and any person who took part in the irregularity.

In this section, irregularity refers to situations where the procedure referred to in section 78 or 80 has not been complied with in the movement of the excise products referred to in section 75, subsections 1 and 3 or in section 79, subsection 1 and due to this, the movement of the said products or part thereof has not duly ended. However, neglect of the obligation laid down in section 80 concerning unique transport identifier or excise number shall not be considered an irregularity. (432/2024)

Subsection 4 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

In this section, irregularity refers to situations where the procedure referred to in section 78 or section 80 has not been complied with in the movement of the excise products referred to in section 75, subsections 1 and 3 or in section 79, subsection 1 and due to this, the movement of the said products or part thereof has not duly ended. (960/2022)

Subsection 4 as amended by Act 960/2022 entered into force on 13 February 2023.

Previous wording:

In this section, irregularity refers to situations where the procedure referred to in section 78 has not been complied with in the movement of the excise products referred to in section 75, subsection 1 or in section 79, subsection 1 and due to this, the movement of the said products or part thereof has not duly ended.

Section 82a (766/2020)

Special provisions concerning products released for consumption

The provisions of sections 11–20, 32 and 33 of the Act on the Assessment Procedure for Self-Assessed Taxes on the tax period, due date for filing and payment of tax for the tax period shall not apply when:

- 1) the products personally brought by a private individual in the manner referred to in section 72 are considered to be for other than that individual's personal use;
- 2) a procedure other than communication of the identifier laid down in section 74, subsection 1 has not been complied with in movements of the products referred to therein; (432/2024)

Paragraph 2 as amended by Act 432/2024 enters into force on 1 September 2024. Previous wording:

- 2) the procedures laid down in section 74, subsection 1 have not been complied with in movements of the products referred to therein;
- 3) an irregularity referred to in section 82 has occurred.

The obligation to file and pay excise duty arises: (432/2024)

The initial sentence amended by Act 432/2024 enters into force on 1 September 2024. Previous wording:

The obligation to pay excise duty arises:

- 1) in the situations referred to in subsection 1, paragraph 1, as soon as the products enter the country;
- 2) in the situations referred to in subsection 1, paragraphs 2 and 3, immediately upon the receipt or importation of the products or the occurrence of an irregularity during movement has otherwise been established.

The time limit referred to in sections 44 and 61 of the Act on the Assessment Procedure for Self-Assessed Taxes is calculated from the end of the calendar year in which the obligation to pay excise duty arose.

Provisions on the consequences of neglect of the obligations laid down sections 72, 74, 78 and 80 above are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes.

This section also applies in the cases of the movement procedure negligence referred to in section 82, subsection 2 when the movement or a part of it has duly ended. (432/2024)

Subsection 5 as added by Act 432/2024 enters into force on 1 September 2024.

Section 83

General grounds for refund of excise duty (766/2020)

Where products on which excise duty was paid in Finland are used or delivered for use for a purpose which under law is exempt from excise duty, the person who used or delivered the products is entitled to receive, upon application, a refund equal to the excise duty paid, unless otherwise provided in this Act or the relevant excise duty act concerning implementation of exemption from excise duty. Refund is subject to the condition that the applicant reliably establishes that the products have been delivered or used for a purpose exempt from excise duty.

Where products on which excise duty was paid in Finland are moved to another Member State for delivery or use there for commercial purposes, the person who dispatched the products has the right to receive, upon application, a refund equal to the excise duty paid. Refund is subject to the condition that the movement of the products to the other Member State complied with the procedure laid down in section 78. The refund is granted on the basis of the report of receipt referred to in section 78b or other reliable evidence submitted by the applicant. (1213/2021)

Subsection 2 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Where products on which excise duty was paid in Finland are held for commercial purposes in another Member State for delivery or use there, the person who dispatched the products has the right to receive, upon application, a refund equal to the excise duty paid. Refund is subject to the condition that the movement of the products to the other Member State complied with the procedure laid down in section 78 and that the applicant reliably establishes that excise duty has been duly paid on the products in the other Member State.

Where products on which excise duty was paid in Finland are sold from Finland to another Member State by distance selling, the person who sold the products has the right to receive, upon application, a refund equal to the excise duty paid in Finland. Refund is subject to the condition that the distance seller or its tax representative prior to dispatch of the products has registered and lodged a guarantee in the Member State of destination and paid the excise duty of the Member State of destination on the products.

Excise duty paid on products released for consumption in Finland shall be refunded upon application when the products were taxed, in the cases referred to in section 82, in the Member State in which the irregularity occurred or was detected. In such a case, the guarantee lodged

pursuant to section 28, subsection 2, section 78, subsection 4 or section 80, subsection 1 shall also be released. (1213/2021)

Subsection 4 as amended by Act 1213/2021 entered into force on 13 February 2023.

Previous wording:

Excise duty paid on products released for consumption in Finland shall be refunded upon application when the products were taxed, in the cases referred to in section 82, in the Member State in which the irregularity occurred or was detected. In such a case, the guarantee lodged pursuant to section 28, subsection 2, section 78, subsection 2 or section 80, subsection 1 shall also be released.

Authorised warehousekeepers are entitled to be refunded, upon application, for the excise duty paid by them on products returned to the tax warehouse. However, the refund cannot be received for products that have been totally destroyed or irretrievably lost due to the expiration or evaporation of the products or corresponding reason relating to the characteristics of the products. (766/2020)

Authorised warehousekeepers and registered consignees are entitled to be refunded, upon application, for the excise duty paid by them on products they have released for consumption that have been totally destroyed or irretrievably lost due to unforeseeable event or force majeure. However, the refund may not be received when the destruction was due to the nature of the products. A further condition to receiving the refund is that the total destruction or irretrievable loss of the products can be proven. The products on which refund is paid shall be disposed of under the supervision of the competent authority or in another manner approved by the competent authority. (766/2020)

Section 83a (766/2020)

Refunding of excise duty

The application for the refund referred to in section 83 above may be submitted for a calendar year or a given period of a calendar year. The application for the refund shall be filed with the Finnish Tax Administration within three years of the end of the calendar year in which the right to be refunded arose.

In other respects, refunds shall be governed by the provisions on excise duty laid down in this Act, the relevant excise duty act, the Act on the Assessment Procedure for Self-Assessed Taxes or

another act. The provisions of the Tax Collection Act on refunds and taxpayers shall apply to refunds and applicants for refunds when the refund recipient is a taxpayer. The provisions on taxpayer laid down in sections 5, 6, 8, 9, 21, 24, 37, 38, 40–42, 45–48 and 50, section 52, subsections 1 and 4 and in sections 54–56, 59, 61, 66, 68, 70, 71, 73 and 80 of the Act on the Assessment Procedure for Self-Assessed Taxes shall furthermore apply to the refund applicant.

Interest for late payment as from the date following the date of payment of the refund shall be paid on any excess amount refunded.

Where incomplete or incorrect information is reported in the context of a refund application, the provisions on surtax laid down in sections 37 and 38 of the Act on the Assessment Procedure for Self-Assessed Taxes shall apply. Tax imposed to the detriment of the refund applicant means the amount of the unjustifiably sought refund. (432/2024)

Subsection 4 as amended by Act 432/2024 enters into force on 1 September 2024.

Previous wording:

Where incomplete or incorrect information is reported in the context of a refund application, the provisions on surtax laid down in sections 37 and 38 of the Act on the Assessment Procedure for Self-Assessed Taxes shall apply.

The time limit referred to in sections 44 and 61 of the Act on the Assessment Procedure for Self-Assessed Taxes 1 is calculated from the end of the calendar year in which the time period which the refund decision concerns falls.

Further provisions on the procedure for refund applications may be given by the Finnish Tax Administration.

Chapter 10

Excise duty exemption of products brought from outside the Union

Section 84

Products brought by private individuals

Travellers arriving in Finland from outside the Union may bring in their personal luggage excise products in no more than the amounts laid down below exempt from excise duty. The excise duty exemption is subject to the condition that this importation is not commercial in nature.

Importation is not considered commercial by nature when:

- 1) the importation is occasional;
- 2) the importation only consists of products intended for the personal or family use of the traveller or as gifts; and
- 3) the quantity and quality of the products are such that they cannot be considered products imported for commercial purposes.

Personal luggage is defined as luggage which the traveller is capable of presenting to the customs officials upon arrival in Finland. Luggage that the traveller presents to customs at a later stage, when the traveller can provide evidence showing that the company responsible for transporting the luggage had registered the products as accompanying luggage at the point when the traveller departed, is also considered personal luggage.

Section 95d of the Value-Added Tax Act (1501/1993) additionally applies to the import of excise products other than those referred to in sections 85–87 below.

Products that are established as having been acquired from another Member State as taxable products are nonetheless exempt from excise duty as laid down in section 72.

Section 85

Amounts of tobacco product imports exempt from excise duty

The maximum amount of tobacco products imported exempt from excise duty pursuant to section 84 is:

- 1) 200 cigarettes;
- 2) 100 cigarillos (with a maximum individual weight of 3 g);
- 3) 50 cigars; or
- d) 250 g of pipe and cigarette tobacco.

More than one of the tobacco products referred to in subsection 1 may be imported exempt from excise duty provided that their combined percentage shares of the maximum exempt amounts do not exceed 100%.

Persons under the age of 18 may not import tobacco products exempt from excise duty.

Persons who when arriving from outside the Union bring with them tobacco products in an amount exceeding the exempt amount under this Act are liable to pay excise duty on the excess, the grounds for and amount of such excise duty being laid down in the Act on Excise Duty on Tobacco (1470/1994).

Section 86

Amounts of alcohol imports exempt from excise duty

Travellers may bring 4 litres of non-carbonated wine and 16 litres of beer exempt from excise duty pursuant to section 84.

In addition, travellers may bring exempt from excise duty:

b) 1 litre of alcohol or alcoholic beverages containing more than 22% by volume of alcohol; or

b) 2 litres of alcohol or alcoholic beverages containing no more than 22% by volume of alcohol;

Products referred to in both paragraphs 1 and 2 of subsection 2 may be imported exempt from excise duty provided that their combined percentage shares of the maximum exempt amounts do not exceed 100%.

Section 87

Fuel exempt from excise duty

Pursuant to section 84, fuel held in the ordinary fuel tank of a motor vehicle plus, for each motor vehicle, no more than 10 litres of fuel in a portable tank carried in such a vehicle may be imported exempt from excise duty subject to the same conditions and limitations laid down regarding the exemption of these products from customs duties, unless otherwise provided in this Act. (311/2016)

Persons who bring with them fuel from outside the Union in a quantity exceeding that laid down in subsection 1 as being exempt from excise duty shall be liable to pay excise duty on the amount exceeding the maximum, the provisions on the grounds for and amount of which are laid down in the Act on Excise Duty on Liquid Fuels.

Section 88**Gift consignments**

Non-commercial consignments of minor value sent by a private individual from outside the Union to another private individual in Finland, with the exception of cigarettes, cigarillos, cigars, pipe and cigarette tobacco, alcohol and alcoholic beverages, are exempt from excise duty subject to the same conditions and limitations laid down regarding the exemption of these products from customs duties, unless otherwise provided in this Act.

Section 89**Sales of products exempt from excise duty on ships and aircraft or at airports**

Products that are sold to be taken along in luggage to persons travelling on ships and aircraft operating a commercial international service during a voyage outside the Union during which passengers may disembark the ship or aircraft are exempt from excise duty.

Products sold to be taken along in luggage at duty-free shops located in airports to persons who are travelling outside the Union are exempt from excise duty. Duty-free shop means a tax warehouse referred to in section 6, paragraph 4. Products may be sold from such shops also to other travellers inclusive of excise duty. (135/2022)

Section 90**Products brought in by crew members**

Members of the crew of vehicles operating a commercial service between Finland and a non-Union country or territory may bring in products exempt from excise duty subject to the same conditions and limitations as laid down in section 95e of the Value-Added Tax Act.

Section 91**Fuel exempt from excise duty in commercial transport**

The fuel held in motor vehicles and special containers arriving from outside the Union is exempt from excise duty subject to the same conditions and limitations laid down regarding the exemption of these products from customs duties, unless otherwise provided in this Act.

Chapter 11 (766/2020)

(766/2020)

Chapter 11 was repealed by Act 766/2020.

Chapter 12

Inspections, obligation to provide information and seizure

Section 96 (766/2020)

Right of inspection of Finnish Customs

Finnish Customs may carry out inspections for the purpose of controlling compliance with the provisions of this Act or the relevant excise duty act. Inspections may also be attended by representatives of other authorities. The provisions of section 39 of the Administrative Procedure Act (434/2003) shall be complied with in inspections, *mutatis mutandis*.

Upon request, taxpayers shall present to Finnish Customs for inspection in the requested format their accounting records, information on their accounting system and its links to other systems, information on their system of internal control, and other information necessary in taxation. Where the material to be inspected is stored on a mechanical data device, the taxpayer shall upon request convert the material into plain-language text or a commonly used storage format. The taxpayer shall also submit its warehouse and other premises to inspection in as much as these are not used for permanent residence and provide the necessary premises and equipment for carrying out the inspection and also otherwise assist in the inspection.

The persons carrying out the inspection have the right to take the material inspected or a copy thereof out of the possession of the taxpayer to be inspected elsewhere when this can be accomplished without undue inconvenience to the taxpayer. The material shall be returned as soon as it is no longer required for the inspection.

The above provisions of this section concerning taxpayer also apply, *mutatis mutandis*, to the representative of a taxpayer's branch in Finland and to persons who have acquired excise products exempt from excise duty pursuant to this Act or the relevant excise duty act.

Notwithstanding non-disclosure provisions, everyone shall upon request provide Finnish Customs with information on purchases, holdings, movements, sales and production of excise products.

Section 97 (766/2020)

Other powers of inspection of Finnish Customs

For the purpose of controlling compliance with the provisions of this Act or the relevant excise duty act, or when necessary for taxation, Finnish Customs has the right:

- 1) to gain access to warehouses and other premises and inspect them when excise products are stored or handled in these;
- 2) to stop and inspect vehicles;
- 3) to issue orders concerning the unloading, loading, transport, receipt, warehousing and dispatch of excise products and to place locks, seals or other identifying marks on the packaging, means of transport or warehouse of excise products;

Premises used for permanent residence may not be inspected, however.

The inspections referred to in subsection 1 above may also be attended by representatives of other authorities. The provisions of section 39 of the Administrative Procedure Act shall be complied with in inspections, *mutatis mutandis*.

Section 98 (1178/2016)

Other obligation to provide information (766/2020)

Persons who have delivered or acquired products for a use that is exempt from excise duty under section 19 shall, notwithstanding non-disclosure provisions, provide the competent authority with information on the acquisitions, use, stocks and deliveries of products as well as other factors necessary for control of taxation. Further provisions on the content of the information and the manner and timing of its provision are given by the competent authorities.

Persons holding excise products shall, upon request, provide the competent authority with samples of the products necessary for taxation and its control.

The Finnish Tax Administration shall issue a decision to a person subject to the obligation to provide information who refuses to provide the information referred to in subsection 1 or the samples referred to in subsection 2 at its request. Service of the decision is subject to the provisions of section 56 of the Act on the Assessment Procedure for Self-Assessed Taxes concerning service on taxpayers. Provisions on the consequences of neglecting the obligation to

provide information are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes. Review of the decision of the Finnish Tax Administration concerning the negligence fee referred to in the said section may be requested by the person subject to an obligation to provide information and by the Tax Recipients' Legal Services Unit. Requests for review of the decision are subject to the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes. (766/2020)

Section 98a (479/2016)

Obligation of aid recipient to notify

Aid recipients shall notify to the aid authority the information on which provisions are laid down in this section concerning the enterprise in order to fulfil the publication obligation under Article 9(1)(c) of Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty. (1219/2021)

The obligation to notify applies to aid on which provisions are laid down in:

- 1) section 4, subsections 2, 3 and 5 and sections 4a and 8a of the Act on Excise Duty on Electricity and Certain Fuels as well as in product groups 9 and 10 of excise duty table 1 and product groups 9a and 10a in excise duty table 3 in the Annex to the said act;
- 2) section 4, subsection 2 of the Act on Excise Duty on Liquid Fuels;
- 3) section 4 of the Act On the Refund of Excise Duty on Certain Energy Products Used in Agriculture (603/2006).

(960/2022)

Subsection 2 as amended by Act 960/2022 entered into force on 1 January 2023.

Previous wording:

The obligation to notify applies to aid on which provisions are laid down in:

- 1) section 4, subsections 2, 3 and 5, sections 4a and 8a and section 21, subsection 1, paragraph 5 of the Act on Excise Duty on Electricity and Certain Fuels;
- 2) section 4, subsection 2 of the Act on Excise Duty on Liquid Fuels;

3) section 4 of the Act On the Refund of Excise Duty on Certain Energy Products Used in Agriculture (603/2006).

(1219/2021)

The following information shall be notified:

- 1) name and identifier of enterprise;
- 2) type of enterprise;
- 3) territory in which enterprise is located;
- 4) line of business of enterprise.

Provisions on the consequences of neglecting the obligation to notify laid down in subsection 1 concerning the aid referred to in subsection 2, paragraphs 1 and 2 above are laid down in section 39 of the Act on the Assessment Procedure for Self-Assessed Taxes. Review of the decision of the Finnish Tax Administration concerning the negligence fee referred to in the said section may be requested by the person subject to an obligation to provide information and by the Tax Recipients' Legal Services Unit. Requests for review of the decision are subject to the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes. (766/2020)

Section 98b (766/2020)

Procedure for reporting aid information

Where an enterprise is granted the aid under section 98a as an excise duty refund, the enterprise in its refund application shall report the information referred to in subsection 3 of the said section. In the case of aid paid as other than an excise duty refund upon application, the enterprise shall register as an aid recipient in compliance with the provisions of chapter 5 and provide the information in the context of registration.

Aid recipients shall report to the Finnish Tax Administration without delay any changes in the information referred to in section 98a, subsection 3 or the enterprise becoming an undertaking in difficulty as referred to in the state aid decision referred to in section 98a, subsection 1 or in Article 2(18) of the Regulation mentioned in the same. (1219/2021)

The information shall be entered in a register kept by the Finnish Tax Administration. Entries on other factors impacting on aid may also be made in the register. Further provisions on the information to be provided for granting and controlling aid and publishing information and on the procedure of reporting information may be given by the Finnish Tax Administration.

Section 98c (766/2020)

Other provisions applicable to tax aids

The provisions on aid of the Act on the Application of Certain State Aid Rules of the European Community (300/2001) apply to tax aids.

Section 99 (766/2020)

Failure to explain use exempt from excise duty

When persons who have delivered products for a purpose exempt from excise duty or acquired products exempt from excise duty pursuant to this Act or the relevant excise duty act cannot in an ex post inspection establish that the products were delivered or used for a purpose exempt from excise duty, excise duty in compliance with the provisions of the Act on the Assessment Procedure for Self-Assessed Taxes shall be paid on the products.

Section 100 (766/2020)

Section 100 was repealed by Act 766/2020.

Section 101 (766/2020)

Liability for costs arising from inspection

Persons who in the manner referred to in section 96 or 98 or in section 24 or 30 of the Act on the Assessment Procedure for Self-Assessed Taxes are subject to an obligation to present to and provide the competent authority with information concerning excise taxation or to assist in inspections shall perform these measures at their own expense.

Section 102 (766/2020)

Section 102 was repealed by Act 766/2020.

Section 103

Seizure

In order to secure chargeable taxes, the competent authority has the right to seize excise products when:

- 1) the products have not been duly declared for taxation;
- 2) the provisions concerning excise taxation or decisions and orders issued by the competent authority pursuant to these have not been applied to them;
- 3) there is uncertainty as to liability to tax, taxability or purpose of import relating to the products;
or
- 4) there are other justifiable reasons for securing chargeable taxes.

(1178/2016)

Records shall be kept of seized products indicating the quality and quantity of the seized products, the place and time of their seizure, the person who owns or controls the products, and other factors relevant to the seizure.

Seized products shall be returned once taxes have been paid or the chargeable taxes have been secured by other means, unless the products are confiscated by the criminal investigation authority as provided in chapter 7 of the Coercive Measures Act (806/2011) or by confiscation order issued by a court of law. (1152/2013)

Where products are not returned and no other measures referred to in subsection 3 have been initiated within six months of the seizure, the products may be disposed of, delivered for use in the production of other products or sold by customs auction as laid down in the Customs Act.

Review of a decision of the Finnish Tax Administration concerning seizure is requested in compliance with the provisions of section 62, subsection 5 of the Act on the Assessment Procedure for Self-Assessed Taxes. Provisions on requests for review of seizure decisions of Finnish Customs are laid down in chapter 13 of the Customs Act. (766/2020)

Chapter 13

Legal remedies

Section 104 (939/2015)

Advance ruling

The Finnish Tax Administration may, upon application, issue an advance ruling on excise duty payable on a product or the liability to tax of operations. An advance ruling on excise duty may also be issued when taxation otherwise takes place in accordance with the provisions on customs. In such a case, Finnish Customs issues the advance ruling. (1178/2016)

An advance ruling that has become final shall be complied with in the applicant's excise taxation in Finland with binding effect for a period of one year from the start of the calendar month first following the issuance of the ruling unless the provision applied in issuing the advance ruling is amended during the term of validity of the advance ruling or the Finnish Tax Administration has withdrawn an advance ruling it has issued owing to a change in the interpretation of a provision taking place by decision of a judicial authority or for another special reason. (1178/2016)

When a request to this effect is made by the applicant in writing, a withdrawn advance ruling shall be complied with for a period of two calendar months from the start of the calendar month in which the applicant was served with the withdrawal.

Administrative review of an advance ruling issued by Finnish Customs may not be requested and judicial review of such a decision may instead be requested by means of appeal filed with Helsinki Administrative Court. In other respects, the provisions of the Act on Administrative Judicial Procedure (808/2019) apply to requests for judicial review by an administrative court. The right to request review on behalf of the state is held by the overseer of the rights of the state referred to in section 107. However, a request for administrative or judicial review may not be filed on a decision not to issue an advance ruling. (766/2020)

Provisions on requests for review of an advance ruling issued by the Finnish Tax Administration are laid down in chapter 10 of the Act on the Assessment Procedure for Self-Assessed Taxes. (766/2020)

The application and an appeal against an advance ruling shall be considered as a matter of urgency.

Section 105 (766/2020)**Relief and deferment of payment granted by Finnish Customs**

Where the excise duty has been collected by Finnish Customs, it may, upon application, reduce or cancel in its entirety the paid or payable excise duty, surtax, penalty interest, interest for late payment or interest payable due to deferment. Relief may be granted provided that:

- 1) collection of the excise duty in full would be manifestly unreasonable, taking into account the circumstances; or
- 2) the products concerned are such taxable products that are used for a limited period of time in research and development projects, the aim of which is the technical development of environmentally friendlier products or fuels obtained from renewable resources.

Finnish Customs may impose conditions on the relief to control that the requirements for relief are met.

Due to exceptional circumstances beyond the applicant's control or a material decline in the applicant's ability to pay excise duty or another special reason, Finnish Customs may grant a deferment of payment of excise duty. The deferment is granted on condition that a guarantee equal to the amount deferred is lodged for payment of the deferred amount. However, a deferment may be granted without requiring a guarantee due to the minor nature of the amount payable or the shortness of the duration of the deferment, or for another special reason. Interest is charged on the amount of excise duty deferred and the rate of interest is governed by section 4 of the Act on Surtax and Penalty Interest. However, a deferment may be granted without charging interest when charging interest would be manifestly unreasonable.

The Ministry of Finance may take over for resolution a matter of importance in principle that is being considered by Finnish Customs.

Neither administrative nor judicial review of decisions issued pursuant to this section may be requested.

Section 106 (766/2020)

Section 106 was repealed by Act 766/2020.

Section 107 (766/2020)**Oversight of the rights of the state**

In matters falling within the competence of Finnish Customs, the rights of the state are overseen by the customs official representing the interests of the state. Decisions on matters within the competence of Finnish Customs are served on that customs official by affording the official with the opportunity to review the decision and the underlying documents.

Provisions on the oversight of the rights of the state in matters within the competence of the Finnish Tax Administration are laid down in chapter 5 of the Act on the Finnish Tax Administration. Provisions on the service of decisions on the Tax Recipients' Legal Services Unit are laid down in section 57 of the Act on the Assessment Procedure for Self-Assessed Taxes.

Sections 107a–108

Sections 107a–108 were repealed by Act 766/2020.

Chapter 14**Penal provisions****Section 109****References to the Criminal Code**

The penalty for illegal avoidance or attempted avoidance of excise duty is laid down in chapter 29, sections 1–3 of the Criminal Code (39/1889).

The penalty for breaching the non-disclosure obligation is laid down in chapter 38 , section 1 or 2 of the Criminal Code unless the act is punishable under chapter 40, section 5 of the Criminal Code, or unless a more severe penalty for the act is provided elsewhere by law.

Section 110 (766/2020)

Section 110 was repealed by Act 766/2020.

Section 111 (1178/2016)

Section 111 was repealed by Act 1178/2016.

Chapter 15**Entry into force****Section 112****Entry into force**

This Act enters into force on 1 April 2010.

Sections 58–62, 65 and 67 of this Act apply as from 1 January 2011.

Section 63 of this Act applies as from 1 January 2012.

Measures necessary for the implementation of this Act may be undertaken before the entry into force of the Act.

Section 113**Provisions repealed**

This Act repeals the Excise Duty Act (1469/1994) issued on 29 December 1994, hereinafter the 'old Excise Duty Act,' as amended, with the exception of sections 66 and 67 of that act.

Sections 114–115

Sections 114–115 were repealed by Act 766/2020.

Section 116**Application provision**

Any reference to the old Excise Duty Act in other acts or provisions issued under them is considered to mean a reference to the corresponding provisions of this Act, unless otherwise provided in this Act.