

Finland

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

From non-EU countries — Sea shipments

- Sea waybill / express release
- Inventory with exact number of packages
- Copy of passport (page with picture)
- Import declaration (Customs Form 45) in Finnish, Swedish, or English

From non-EU countries — Air shipments

- Air waybill (AWB)
- Inventory with exact number of packages
- Copy of passport (page with picture)
- Import declaration (Customs Form 45)

From EU member states

- Inventory of goods (no customs formalities required)

For diplomats

- SWB / AWB
- Inventory with exact number of packages
- Copy of passport
- "Obligation for privilege" (known as the "French Letter") lodged by the Foreign Ministry, or valid tax form 1330 confirmed and signed by the relevant EU office

Specific Information

Shipper must arrive first: The immigrant must have arrived in Finland before final customs clearance can take place.

Intra-EU moves: Personal property imported from the EU is admitted free of customs duty, tax, and other restrictions (except prohibitions under Article 36 of the Treaty of Rome). No customs formalities required.

Food: Dry food only in reasonable quantities for household use. Meat, meat products (including dry and canned meat), milk products, and dairy products from non-EU countries are prohibited.

ISPM 15: Standard EU requirement for all solid wood packaging from non-EU origins.

Currency: Euro (EUR). Finland adopted the euro on January 1, 1999.

Duties & Taxes

Duty-free conditions (non-EU origin): Household goods and personal effects are duty-free if the

goods have been owned and used by the shipper or their family abroad for at least 6 months, and the shipper's permanent place of residence has been outside the EU for at least 12 months. An employer's certificate may be requested to prove residency abroad. Goods must be imported within 12 months of the immigrant's arrival in Finland. In justified cases, the National Board of Customs may grant an exception to these rules if applied for in advance.

New items (non-EU origin): Subject to VAT (currently 25.5%, increased from 24% in September 2024) and customs duty. Must be declared separately on Customs Form 45 with a commercial invoice.

Wedding trousseaux: Duty-free if imported as personal property in connection with removal.

Inheritances: Duty-free if the legatee has their normal place of residence in Finland. Requires inventory, passport copy, copy of will or certified copy, and estate inventory.

Alcohol and tobacco: All alcohol and tobacco within household goods are subject to customs duty and VAT. A detailed inventory is required for each bottle listing type, volume, origin, percentage/proof, and approximate cost. Diplomats arriving from outside the EU need the "French Letter" or tax form 1330 for alcohol import. Finnish returning diplomats are NOT exempt from taxes on alcohol.

VAT rate: 25.5% (increased from 24% in September 2024).

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs of any kind — strictly prohibited
- Pornography and subversive material — prohibited
- Explosives, ammunition, and weapons including knives, swords, and fireworks — prohibited without police permit
- Feathers, furs, tusks, skins, etc. of animals on the Endangered Species List and those protected under CITES
- Pirated/counterfeit goods — subject to confiscation and fines
- Meat, meat products, milk products, and dairy products from non-EU countries — prohibited

Restricted / Dutiable Items

Traveler Allowances (from non-EU countries, over 17/20 years)

Alcohol (over 20 years for spirits, 18 for other):

- 1 litre of spirits exceeding 22%, or 2 litres of alcohol not exceeding 22%
- 4 litres of still wine
- 16 litres of beer

Tobacco (over 17 years):

- 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250g smoking tobacco

Restricted Items

- Alcohol, narcotics, and tobacco within household goods — all subject to customs duty and VAT; narcotics require special permits; detailed inventory required for each bottle
- Firearms and ammunition — special permit from police authorities required PERMIT REQUIRED
- Live animals and animal products — special permit required PERMIT REQUIRED
- Plants and plant parts — phytosanitary certificate required for non-EU products PERMIT REQUIRED
- New items — subject to VAT and duty; declared separately with commercial invoice
- Art, antiques, and precious metal objects — duty-free as part of household goods; otherwise subject to VAT and duty
- Medical products — doctor's prescription required if the product requires prescription in Finland

- Weapons — do not ship without consulting Finnish authorities first; load near container doors for inspection

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air/sea shipments.

Car tax is the big-ticket item. The elimination of the EUR 13,450 immigrant tax reduction (effective January 2015) means all imported vehicles are subject to the full Finnish car tax based on CO2 emissions and value. This can be substantial. Customers should obtain a car tax estimate from Verohallinto before deciding to ship a vehicle.

Finnish returning diplomats pay alcohol tax. Unlike many countries where returning diplomats receive full privileges, Finnish returning diplomats are not exempt from taxes on alcohol and must declare it normally.

Alcohol inventory detail. Every bottle must be individually inventoried with type, volume, origin, percentage, and approximate cost. This level of detail is required for customs assessment.

Immigrant must arrive before customs clearance. The shipper must be in Finland before final clearance can occur. In justified cases, an advance exception may be granted by the National Board of Customs.

Recreational boats near container doors. Boats and outboard engines must be loaded near container doors for easy customs inspection. They must meet EU directive 2003/44/EY.

Port of entry: Helsinki (Vuosaari harbor), Turku, and Kotka are the main container ports. Helsinki-Vantaa Airport for air freight.