

Guide for Import Message Exchange

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GENERAL

The objective of this guide is to give customers a general view of the message exchange at the various stages of customs clearance. The guide describes the most common situations occurring in the release for free circulation when declarations in message format are used for placing goods under the procedure. Various combinations of the examples in this guide are possible in practice.

In the guide, a continuous line has been drawn under the example cases to represent that the customs clearance process in question has been ended for now as a customs transaction, and a broken line to represent that the process is still running although it was not considered necessary to describe it separately. For example, when describing the message exchange and measures to solve an error situation before the release decision is made, the case is not described any further than to present how the error situation is solved.

The term “message” means a message conforming to the EDIFACT/XML standard. The customs system checks that each message sent to Customs at any stage of customs clearance meets the EDIFACT/XML standard and the requirements specified by Customs. A control message is always sent for each transmission to the sender of the EDI message as an acknowledgement of system controls. For example, when a complete customs declaration message has been submitted to Customs, the customer will receive the control message confirming the receipt of the message and an acceptance message as an application-level message.

Customs will send all response messages to the same sender who submitted the customs declaration to Customs.

Formal correctness and specified form means:

- all data elements required to be declared have been provided
- the declared codes are of specified length and currently in use.

The customs system examines factual compliance and accuracy of the data provided in the declaration (correspondence to the import transaction) e. g. by cross-checking.

MESSAGES

CUSTOMS DECLARATION MESSAGE (FIIDEC)

The data relating to the customs declaration message (FIIDEC) can be submitted in one or two steps.

Incomplete customs declaration message (two-step declaration method)

Contains all the data prescribed to be submitted for placing goods under a customs procedure.

Supplementary customs declaration message (two-step declaration method)

Contains, in addition to the data submitted in the incomplete declaration, the data prescribed to be submitted in a supplementary declaration for carrying out the taxation.

Complete customs declaration message (one-step declaration method)

Contains all the data prescribed to be submitted for placing goods under a customs procedure and for carrying out the taxation.

RESPONSE MESSAGES IN CONNECTION WITH WHICH A PDF DOCUMENT FILE IS NOT SENT

Control message (CONTRL)

A message sent after each transmission allowing the sender to make sure that his messages have been received. If the customs declaration message contains an error which will prevent its transmission to the customs system for processing, the error will be communicated by the control message and the corrected customs declaration message must be sent back. (If an error is detected in a customs declaration message transferred to the customs application, an error message FIERR will be sent to the customer.)

Acceptance message (FIACC)

A notification sent as an acknowledgement of the receipt of the customs declaration message and notifying that the transaction is pending in Customs. The acceptance date is, as a rule, also the tax determination date, and when the goods are placed under the customs procedure in question, the commercial policy measures that were valid on the acceptance date are applied.

Reception message (FIACK)

A message sent by Customs to the customer, when the customs declaration has been submitted before the goods have arrived in the customs territory or when the processing of the declaration in a Customs system other than the import system has not been completed.

Rejection message (FIREF)

A message Customs sends to the customer in cases when the declaration data doesn't meet the specified form requirement. A rejection message sent by Customs means that the customer must restart the process and submit a new complete, incomplete or supplementary customs declaration to Customs.

Error message (FIERR)

The error message specifies the incorrect particulars of the complete/incomplete/supplementary customs declaration and the time limit for making corrections.

RESPONSE MESSAGES IN CONNECTION WITH WHICH A PDF DOCUMENT FILE IS SENT

An electronic document is sent to the customer as a pdf file. The customer prints out the document to be used at the different stages of the customs clearance process and for filing.

Request for Additional Information (FIREQ), pdf document file request for additional information

Customs requests additional information for the customs clearance of goods declared in the customs declaration in question. The additional information shall be submitted to Customs in the requested manner.

Customs information message (FIINF), pdf document file information

Notifications sent in message format by Customs to customers, concerning:

- examination of goods, whereby Customs will check that the goods conform to the declaration
- sampling, whereby Customs or another authority will take samples of the goods for laboratory or other testing
- possibility of division, whereby the customer can - when part of the goods are unsuitable for release or subjected to control or sampling measures - divide the goods into declarations that will be examined and declarations that won't be

examined. Division is not possible if the goods are in the same package. The goods that won't be examined can be released before the examination.

- insufficient guarantee, the customer is informed that the guarantee lodged with Customs by the customer is not sufficient to cover the customs duties, taxes and charges according to the tax determination date. The message also instructs the customer to contact the unit handling the matter.

The data in an information message are not included in the transfer permit message when a transfer permit is granted in the matter, but the transfer permit message and information message are sent as separate messages.

Transfer permit message (FIIREM), pdf document file transfer permit in temporary storage

The message gives the customer the right to transfer the goods in question under "goods in temporary storage" status to a named control or sampling location.

Release message (FIIREL), pdf document file release decision

Contains the decision on placing goods under the procedure (e.g. on release for free circulation, inward processing etc.)

Customs clearance message (FIICDE), pdf document file customs clearance decision/invoice

Contains the decision on the collection of the determined customs duties, taxes and fees as well as the total amount and the invoicing data. The pdf file also contains appeal instructions.

"No release" message (FIIREJ), pdf document file "no release" decision

The message contains the decision that placing the goods under the customs procedure (e.g. release for free circulation) is not allowed and the grounds for refusal. The decision in pdf format also contains appeal instructions.

Invalidation message (FIICLA), pdf document file invalidation of customs declaration

Contains the grounds for the invalidation of the customs declaration.

APPEAL INSTRUCTIONS

Appeal instructions are part of the data content of the electronic document in the case of customs clearance decisions and "no release" decisions (but not at all in the case of corresponding EDIFACT/XML messages). The release decision doesn't contain separate appeal instructions. When an appeal is made in a case where the goods have already been released for free circulation, both the release decision and the customs clearance decision shall be enclosed to the petition of appeal.

FILING

Filing instructions will be issued later.

FOLLOW-UP AFTER ASSIGNING GOODS TO A CUSTOMS-APPROVED TREATMENT OR USE

After the goods have arrived at the customs office of entry, they shall be assigned a customs-approved treatment or use.

If the customer wants to pay the duties and taxes on the goods immediately, the goods will be released for free circulation by lodging an electronic import declaration into the import system. The customer may submit the import declaration either

- a) after the goods have arrived in the country and the manifest presentation has been lodged on the goods, or

- b) prior to the arrival of the goods in the country and prior to the lodgement of the manifest presentation on the goods (remains waiting for the arrival and entering into the import system).

If the import declaration is submitted in advance, an entry summary declaration must have been submitted for it so that the MRN can be included in the customs declaration.

The goods may also be placed under the transit procedure by entering an electronic transit declaration into the NCTS either via an electronic message, or web notification.

Both the import system and the transit system will verify from the summary declaration system that the goods can be placed under the customs procedure in question (the import system may also, in certain circumstances, make a check in the transit system). The summary declaration system will verify that the arrived MRN item, on which an entry summary declaration has been submitted into the summary declaration system, will be assigned a customs-approved treatment or use within the prescribed time limit. An entry showing that the goods are assigned a customs-approved treatment or use will remain in the summary declaration system.

If a customs declaration entered into the import system or the transit system is invalidated or the release of the goods refused e. g. because of a laboratory examination, the entry of assigning goods to a customs approved treatment or use in the summary declaration system will be cancelled. In this case the customer must assign the MRN item in question to a customs approved treatment or use by submitting another declaration.

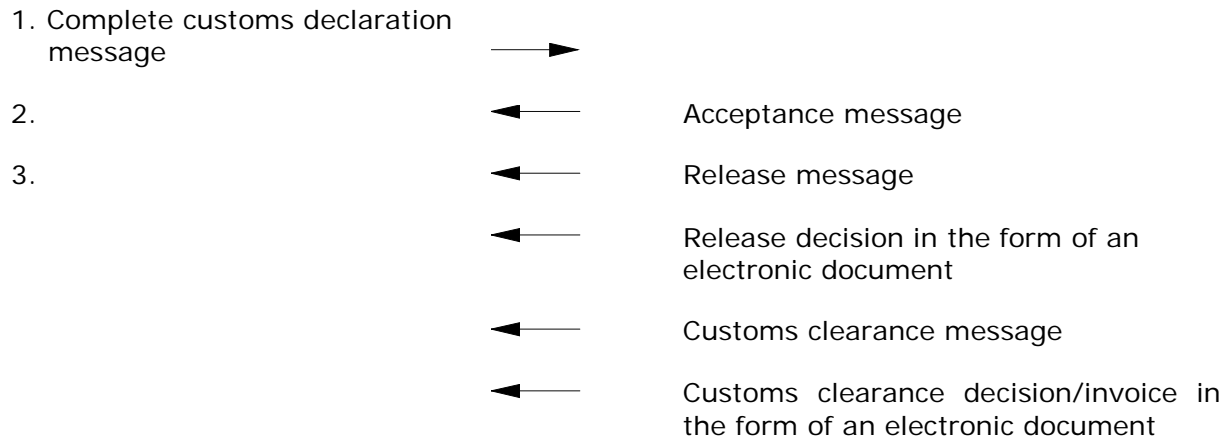
RELEASE OF GOODS

The holder of the goods may release the goods to a person who presents release decision/transfer permission printed from an electronic document.

CASE 1 ONE-STEP DECLARATION PROCEDURE - ERROR-FREE DECLARATION

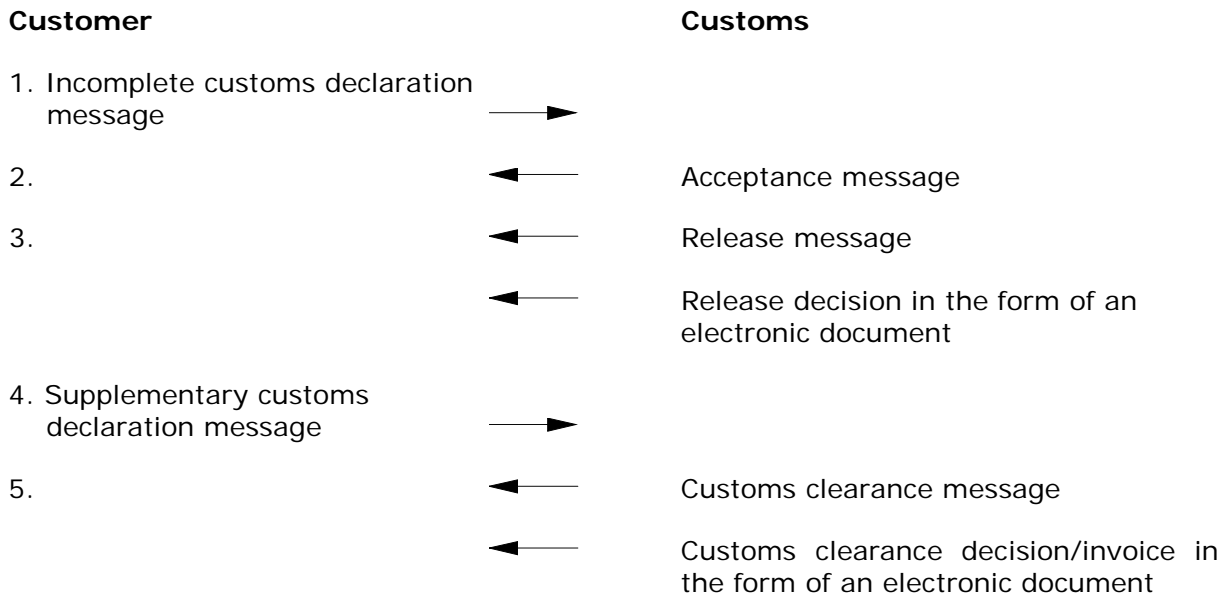
Customer

Customs



-
1. The customer submits a complete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e. g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete declaration.
No factual errors are established.
On the basis of the data in the complete declaration, Customs confirms the final duties, taxes and charges, reserves the required guarantee and draws up separate release and customs clearance decisions.
 3. Customs sends the release decision and the customs clearance decision as separate release and customs clearance messages and, in addition, the release decision and customs clearance decision/invoice as separate electronic documents.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.
The customs clearance decision contains, among other things, the total amount of the determined customs duties, taxes and charges, the billing data and the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision. The customs clearance decision/invoice in the form of an electronic document also contains appeal instructions.

CASE 2 TWO-STEP DECLARATION PROCEDURE - ERROR-FREE DECLARATIONS





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1. The customer submits an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the incomplete declaration.
No factual errors are established.
On the basis of the data in the incomplete declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 3. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.
 4. Within 10 days from the date of the release message, the customer submits a supplementary declaration message.
Please note: After the customer has submitted the supplementary declaration message, Customs doesn't send an acceptance message to the customer, as above in point 2.
The customer waits for measures from Customs.
Customs compares the data contents of the incomplete declaration and the supplementary declaration and checks the factual accuracy of the data provided in the declarations.
No factual errors are established.
On the basis of the data in the incomplete and the supplementary declarations, Customs confirms and draws up a customs clearance decision containing, among other things, the total amount of the determined customs duties, taxes and charges and the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision. The decision also contains the invoicing data and appeal instructions.

5. Customs sends the customs clearance decision as a customs clearance message and separately in the form of an electronic document.

CASE 3 ONE- OR TWO-STEP DECLARATION PROCEDURE - DECLARATION CONTAINS FORMAL ERRORS

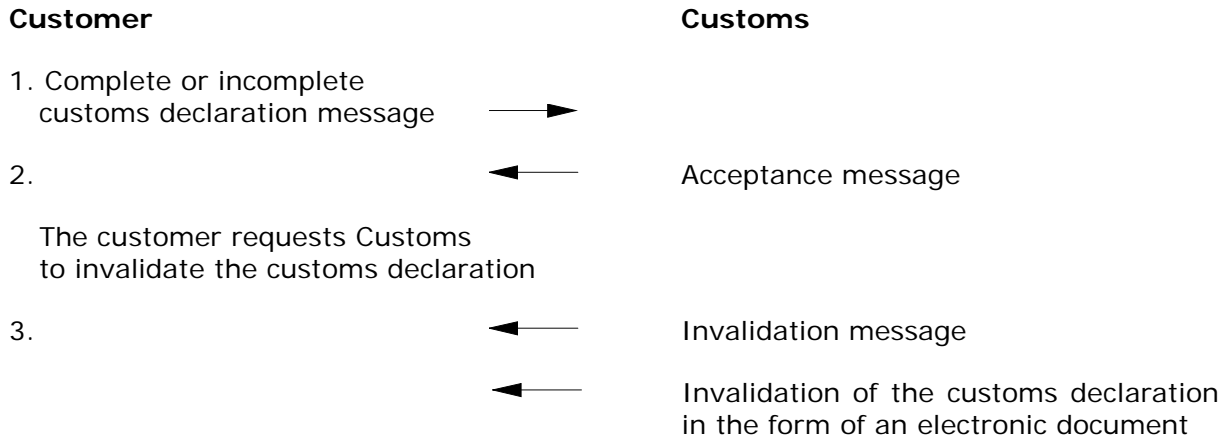
Customer

Customs

1. Complete or incomplete customs declaration message 
2.  Rejection message

-
1. The customer submits a complete/an incomplete customs declaration message.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration data is not in the correct form.
 2. Customs sends a rejection message to the customer. The rejection message from Customs invalidates the entire customs clearance process and the transaction is not pending in Customs.
Please note: A rejection message sent by Customs means that the customer must restart the process and submit a new complete or incomplete customs declaration to Customs.

CASE 4 ONE- OR TWO-STEP DECLARATION PROCEDURE - ERROR-FREE DECLARATION - CUSTOMER WISHES TO HAVE THE DECLARATION INVALIDATED

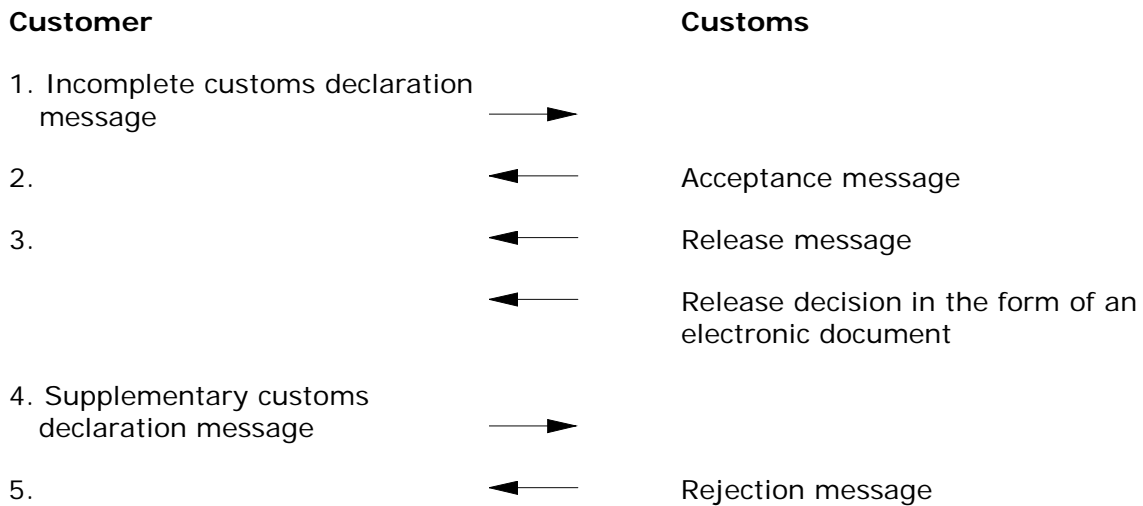


-
1. The customer submits a complete/an incomplete customs declaration message.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.

 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
No factual errors are established.
The customer requests Customs to invalidate the customs declaration e.g. because the goods have been incorrectly declared to a customs procedure or the placing of the goods under the declared procedure is no longer justified due to special circumstances.

 3. Customs accepts the invalidation request. If the customs authorities have informed the declarant that the goods will be examined, the request for invalidation may only be processed after the examination.
Customs sends an invalidation notification to the sender of the complete/incomplete declaration as an invalidation message and separately in the form of an electronic document. The notification contains, among other things, the information on why the customs declaration was invalidated.
Please note: An invalidation message sent by Customs means that in order to place the goods under a customs procedure, the customer must restart the process and submit a new complete or incomplete customs declaration to Customs.

CASE 5 TWO-STEP DECLARATION PROCEDURE - SUPPLEMENTARY DECLARATION UNSUITABLE FOR PROCESSING



-
1. The customer submits an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the incomplete declaration.
No factual errors are established.
On the basis of the data in the incomplete declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 3. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.
 4. Within 10 days from the date of the release message, the customer submits a supplementary customs declaration message.
Please note: After the customer has submitted the supplementary customs declaration message, Customs doesn't send an acceptance message to the customer, as above in point 2.
The customer waits for measures from Customs.
Customs compares the data contents of the incomplete customs declaration and the supplementary customs declaration and checks the factual accuracy of the data provided in the declarations.
In the supplementary customs declaration, the customer has changed data that are not allowed to be changed. Therefore, further processing of the declaration at Customs is not possible.
 5. Customs sends a rejection message to the customer.
Please note: When Customs has sent the rejection message, there is no supplementary declaration pending in the Customs system. The customer must submit a new supplementary declaration to Customs.

CASE 6 ONE- OR TWO-STEP DECLARATION PROCEDURE - RELEASE REFUSED

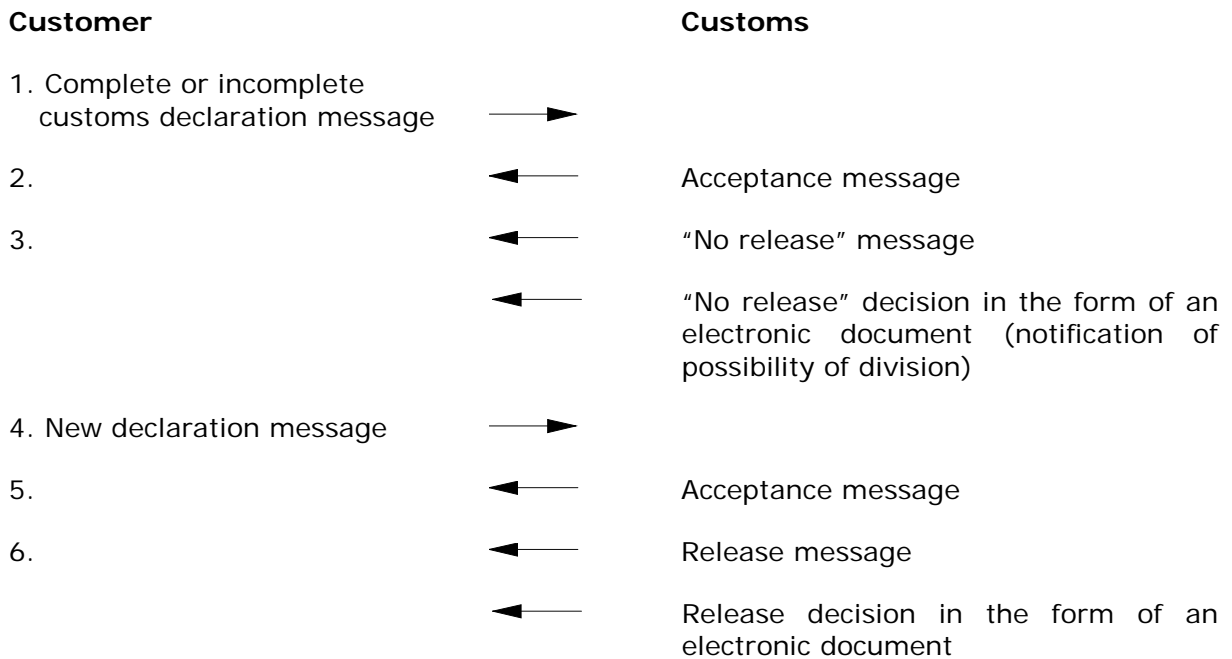
Customer

Customs

- | | | |
|---|---|---|
| 1. Complete or incomplete customs declaration message | → | |
| 2. | ← | Acceptance message |
| 3. | ← | "No release" message |
| | ← | "No release" decision in the form of an electronic document |

-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete customs declaration.
The check reveals that the goods item declared in the declaration is not suitable for release.
Customs confirms and draws up the "no release" decision. The decision contains, among other things, the grounds for refusing the release and appeal instructions.
 3. Customs sends the "no release" decision as a message and also separately in the form of an electronic document.

CASE 7 ONE- OR TWO-STEP DECLARATION PROCEDURE - RELEASE REFUSED - PART OF THE DECLARED GOODS CAN BE RELEASED



-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
 The customer waits for measures from Customs.
 The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
 The declaration is in the correct form.

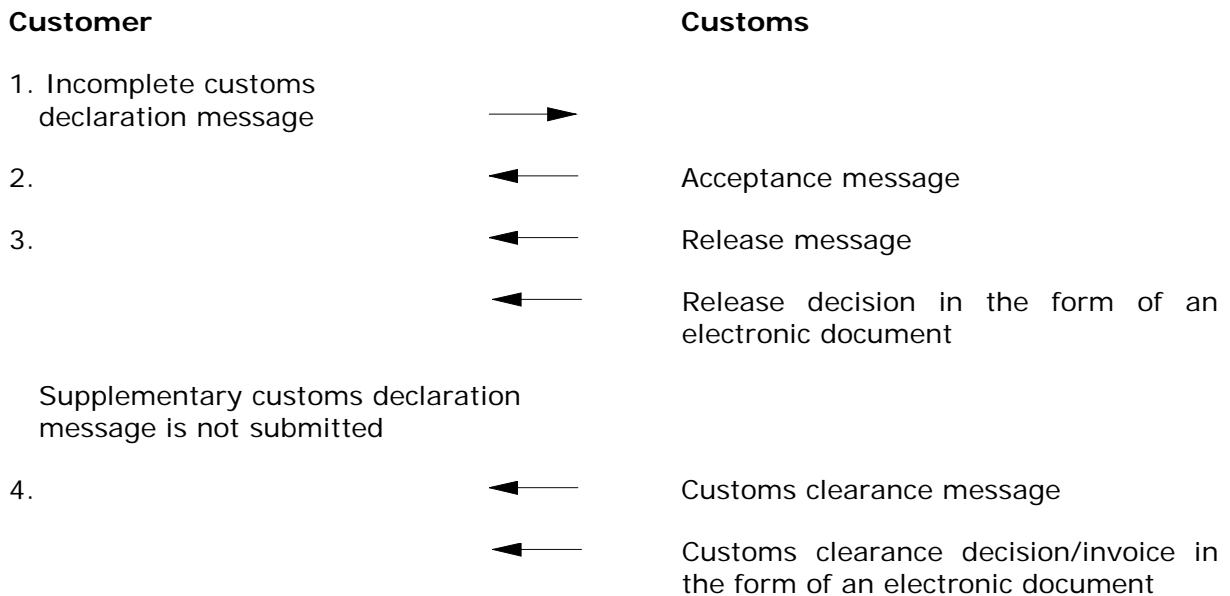
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
 The customer waits for measures from Customs.
 Customs checks the factual accuracy of the data provided in the complete/incomplete customs declaration.
 The check reveals that part of the goods declared in the declaration are not suitable for release and part of them are suitable for release.
 Customs confirms and draws up the "no release" decision, because it is not possible to release all the goods items in the declaration with one release decision.
 The decision contains, among other things, the grounds for refusing the release, appeal instructions and a notification of the possibility of division.

 3. Customs sends the "no release" decision as a message and in the form of an electronic document.

 4. The customer submits a new complete/incomplete customs declaration message for the goods item that according to Customs is suitable for release.
 The customer waits for measures from Customs.
 The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
 The declaration is in the correct form.

5. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete customs declaration.
No factual errors are established.
On the basis of the data in the complete/incomplete customs declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
6. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

CASE 8 TWO-STEP DECLARATION PROCEDURE - SUPPLEMENTARY DECLARATION IS NOT SUBMITTED



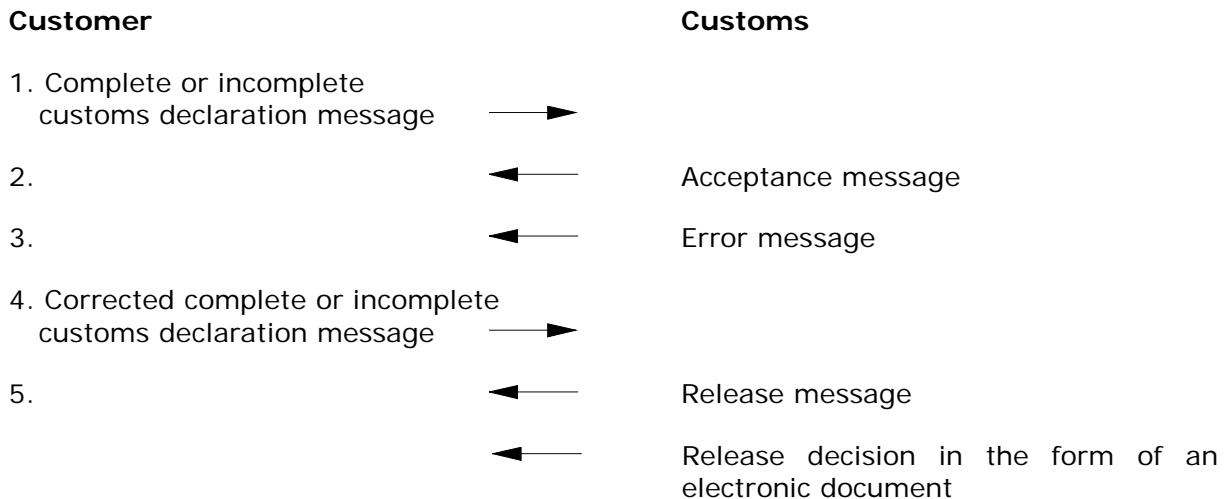
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1. The customer submits an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.

 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the incomplete customs declaration.
No factual errors are established.
On the basis of the data in the incomplete declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.

 3. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.
The customer doesn't submit a supplementary declaration message within 10 days from the date of the release decision.
Please note: If the customer doesn't submit a supplementary declaration within the prescribed time limit, an increase in duty is collected in connection with the tax decision.
On the basis of the data in the incomplete declaration, Customs confirms and draws up a customs clearance decision containing, among other things, the total amount of the determined customs duties, taxes and charges and the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision. The decision also contains the invoicing data and appeal instructions.

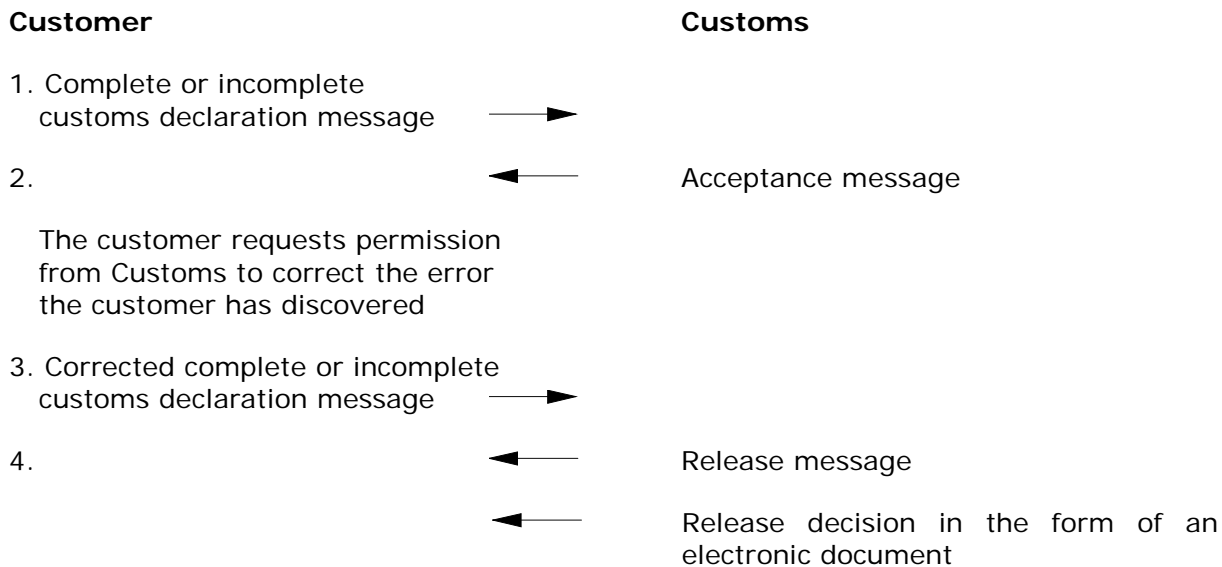
 4. Customs sends the customs clearance decision as a customs clearance message and separately in the form of an electronic document.

CASE 9 ONE- OR TWO-STEP DECLARATION PROCEDURE - CUSTOMS DETECTS A FACTUAL ERROR IN THE DECLARATION BEFORE RELEASE, AND THE CUSTOMER CORRECTS THE ERROR



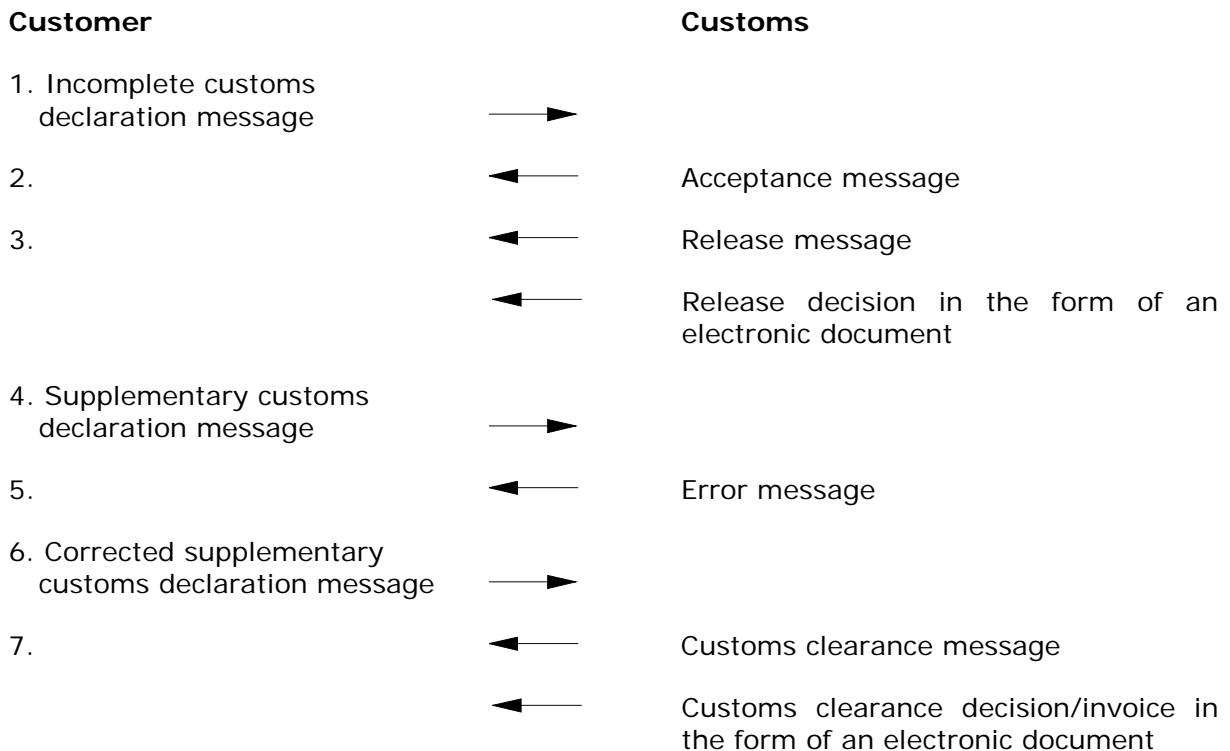
-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
 The customer waits for measures from Customs.
 The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
 The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
 The customer waits for measures from Customs.
 Customs checks the factual accuracy of the data provided in the complete/incomplete customs declaration.
 The check reveals discrepancies and/or an error/errors in the data content of the declaration for the goods, because of which the accuracy of the customs clearance is endangered.
 3. An error message is sent to the customer, detailing the incorrect particulars in the complete/incomplete customs declaration, the time limit for submitting the corrections and the contact information of the customs office that sent the error message.
 4. The customer submits a corrected complete/an incomplete customs declaration message within the prescribed time limit.
 The customer waits for measures from Customs.
 Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
 No factual errors are established.
 On the basis of the data in the complete/incomplete customs declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 5. Customs sends the release decision as a release message and separately in the form of an electronic document.
 The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

CASE 10 ONE- OR TWO-STEP DECLARATION PROCEDURE - CUSTOMER-INITIATED CORRECTION OF A FACTUAL ERROR BEFORE RELEASE



-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
 The customer waits for measures from Customs.
 The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
 The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
 The customer waits for measures from Customs.
 The customer finds that there are incorrect data in the complete/incomplete customs declaration message submitted by the customer and requests permission from Customs to correct the declaration.
 3. Customs permits the customer to correct the complete/incomplete customs declaration, notifies the customer of the time limit for the corrections and sets the declaration to error status. This is the precondition for receiving a correction message.
 The customer submits a corrected declaration within the prescribed time limit.
 The customer waits for measures from Customs.
 Customs checks the factual accuracy of the data provided in the declaration.
 No factual errors are established.
 On the basis of the data in the complete/incomplete customs declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 4. Customs sends the release decision as a release message and separately in the form of an electronic document.
 The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

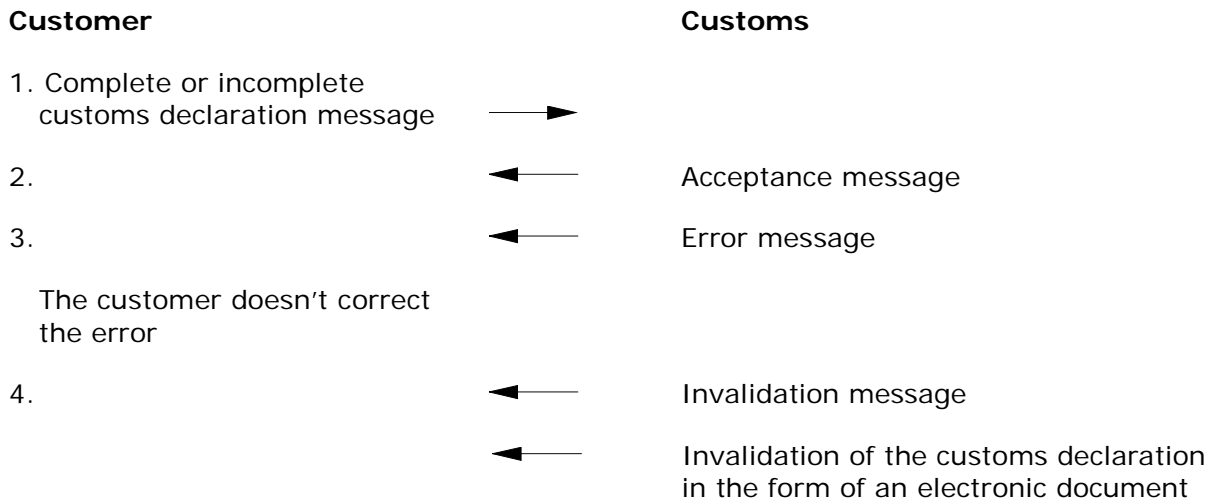
CASE 11 TWO-STEP DECLARATION PROCEDURE - CUSTOMS DETECTS A FACTUAL ERROR IN THE SUPPLEMENTARY DECLARATION



-
1. The customer submits an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the incomplete declaration.
No factual errors are established.
On the basis of the data in the incomplete declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 3. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.
 4. Within 10 days from the date of the release decision, the customer submits a supplementary declaration message.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the supplementary declaration.
The check reveals discrepancies and/or an error/errors in the data content of the declarations, because of which the accuracy of the customs clearance is endangered.
 5. An error message is sent to the customer, detailing the incorrect particulars in the supplementary declaration, the time limit for submitting the corrections and the contact information of the customs office that sent the error message.

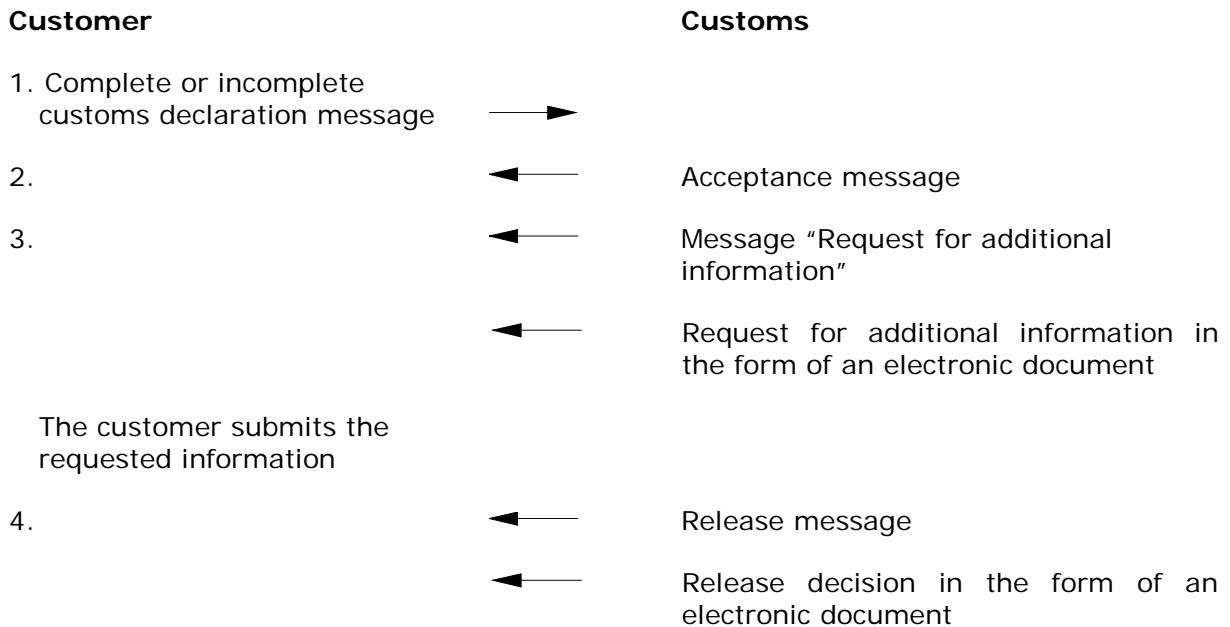
6. The customer submits a corrected supplementary customs declaration within the prescribed time limit.
Customs checks the factual accuracy of the data provided in the supplementary declaration.
No factual errors are established.
On the basis of the data in the incomplete and the supplementary declarations, Customs confirms and draws up a customs clearance decision containing, among other things, the total amount of the determined customs duties, taxes and charges and the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision. The decision also contains the invoicing data and appeal instructions.
7. Customs sends the customs clearance decision as a customs clearance message and separately in the form of an electronic document.

CASE 12 ONE- OR TWO-STEP DECLARATION PROCEDURE - A FACTUAL ERROR IN THE DECLARATION, WHICH THE DECLARANT DOESN'T CORRECT DESPITE THE REQUEST OF CUSTOMS



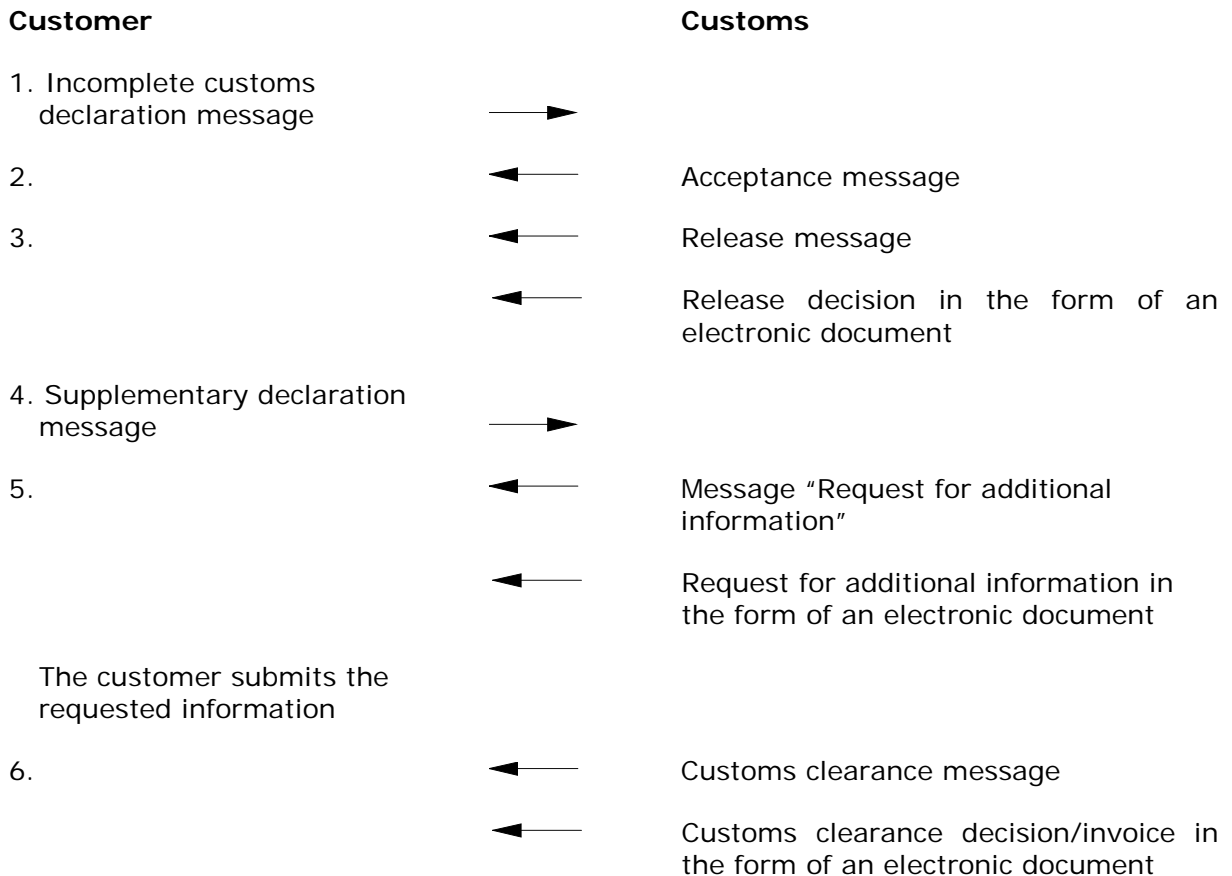
-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
 The customer waits for measures from Customs.
 The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
 The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
 The customer waits for measures from Customs.
 Customs checks the factual accuracy of the data provided in the complete/incomplete customs declaration.
 The check reveals discrepancies and/or an error/errors in the data content of the declaration for the goods, because of which the accuracy of the customs clearance is endangered.
 3. An error message is sent to the customer, detailing the incorrect particulars in the complete/incomplete customs declaration, the time limit for submitting the corrections and/or additional information, and the contact information of the customs office that sent the error message.
 The customer doesn't submit a corrected declaration within the prescribed time limit.
 Due to the discrepancies or the error/errors in the data content of the declaration, Customs won't continue processing the declaration.
 4. Customs sends an invalidation notification as an invalidation message and separately in the form of an electronic document. The notification contains, among other things, the information on why the customs declaration was invalidated.
Please note: An invalidation message sent by Customs means that in order to place the goods under a customs procedure, the customer must restart the process and submit a new complete or incomplete declaration to Customs.

**CASE 13 ONE- OR TWO-STEP DECLARATION PROCEDURE - CUSTOMS REQUESTS
ADDITIONAL INFORMATION BEFORE RELEASE - CUSTOMER SUBMITS
THE REQUESTED INFORMATION**



-
- The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 - Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The control checks revealed no factual inaccuracies, but additional information is required for further processing.
 - Customs sends the customer a request for additional information, as a message and in the form of an electronic document, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.
The customer submits the requested additional information to Customs within the prescribed time limit.
The customer waits for measures from Customs.
Customs checks the additional information submitted by the customer. The additional information enables further processing of the complete/incomplete declaration.
On the basis of the data in the complete or incomplete declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 - Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

**CASE 14 TWO-STEP DECLARATION PROCEDURE - CUSTOMS REQUESTS
ADDITIONAL INFORMATION BEFORE CUSTOMS CLEARANCE - CUSTOMER
SUBMITS THE REQUESTED INFORMATION**



-
1. The customer submits an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the incomplete declaration.
No factual errors are established.
On the basis of the data in the incomplete declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 3. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

4. Within 10 days from the date of the release decision, the customer submits a supplementary declaration message.

Please note: After the customer has submitted the supplementary declaration message, Customs doesn't send an acceptance message to the customer, as above in point 2.

The customer waits for measures from Customs.

Customs compares the data contents of the incomplete declaration and the supplementary declaration and checks the factual accuracy of the data provided in the declarations.

The check doesn't reveal any factual inaccuracies in the declarations, but additional information submitted by the customer is required for further processing.

5. Customs sends the customer a request for additional information, as a message and in the form of an electronic document, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.

The customer submits the requested additional information to Customs within the prescribed time limit.

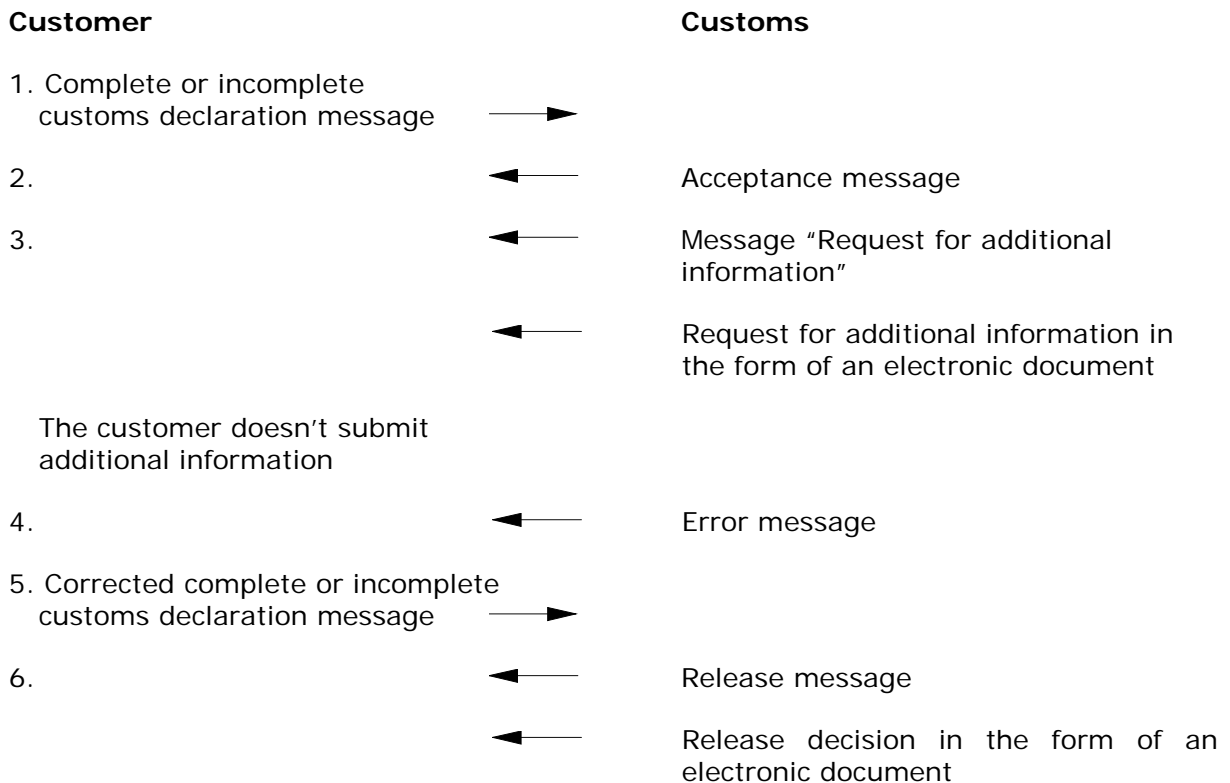
The customer waits for measures from Customs.

Customs checks the additional information submitted by the customer. The additional information enables further processing of the declaration.

On the basis of the data in the incomplete and the supplementary declarations, Customs confirms and draws up a customs clearance decision containing, among other things, the total amount of the determined customs duties, taxes and charges and the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision. The decision also contains the invoicing data and appeal instructions.

6. Customs sends the customs clearance decision as a customs clearance message and separately in the form of an electronic document.

CASE 15 ONE- OR TWO-STEP DECLARATION PROCEDURE - CUSTOMER DOESN'T SUBMIT ADDITIONAL INFORMATION DESPITE THE REQUEST OF CUSTOMS - RELEASE POSSIBLE IF THE REQUESTED CUSTOMS TREATMENT IS CORRECTED IN SUCH WAY THAT THE ADDITIONAL INFORMATION IS NO LONGER NECESSARY - CUSTOMER CORRECTS THE DECLARATION

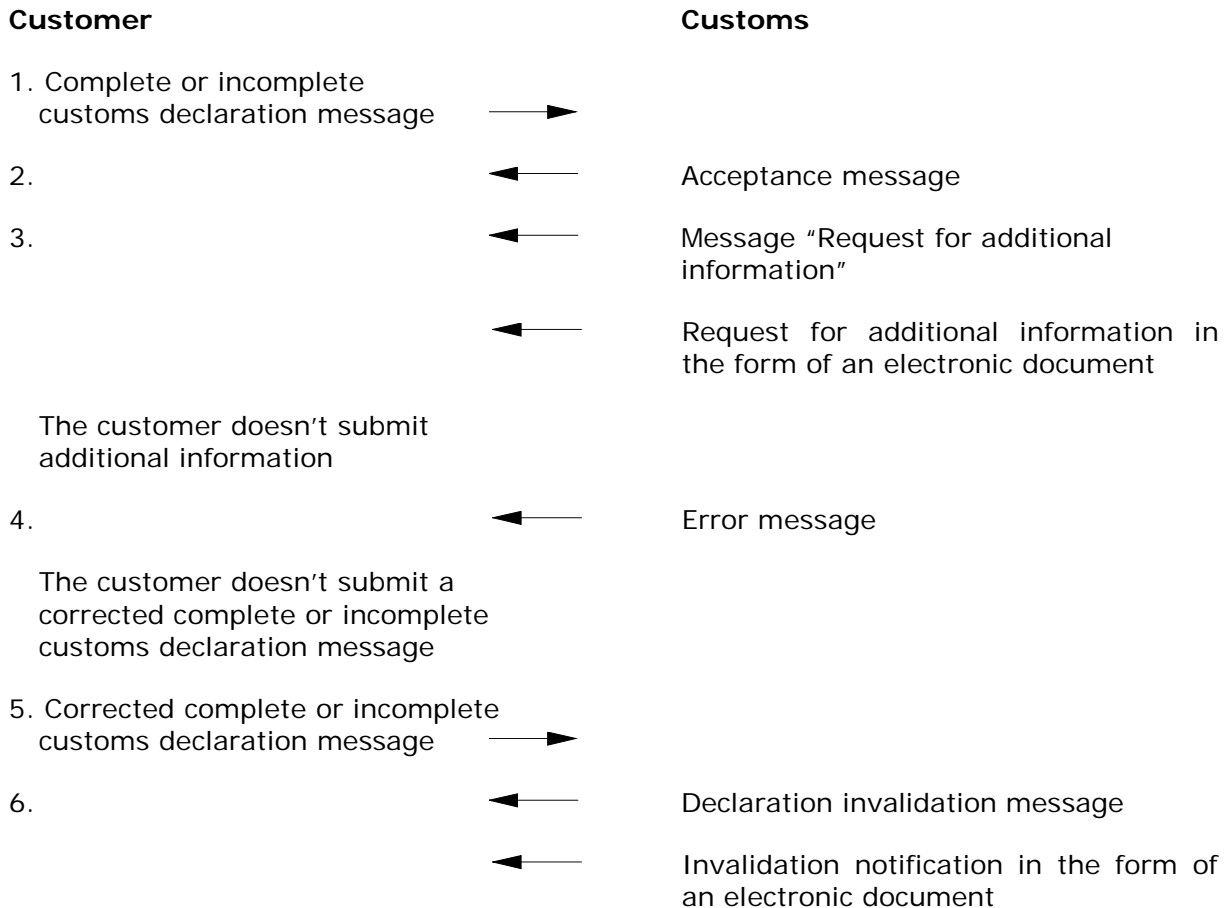


-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The control checks revealed no factual inaccuracies, but additional information is required for further processing.
 3. Customs sends the customer a request for additional information, as a message and in the form of an electronic document, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.
The customer doesn't submit the requested additional information within the prescribed time limit. Further processing of the declaration is not possible on the basis of the current data content.
The processing of the matter at Customs can, however, continue if it is possible in the case in question to correct the declaration data in such way that additional information will no longer be needed (e.g. if the certificate of origin that is required for the preferential treatment can't be submitted to Customs within the time limit, the

request for preferential treatment can be removed from the declaration and release applying general duties can be requested.

4. Customs sends an error message to the customer, detailing the incorrect particulars in the complete/incomplete customs declaration, the time limit for submitting the corrections and the contact information of the customs office that has sent the error message.
5. The customer sends a corrected complete/incomplete customs declaration (e.g. where preferential treatment is no longer requested for the goods item, so release applying general duties is possible) to Customs.
Customs checks the factual accuracy of the data provided in the corrected declaration.
No factual errors are established.
On the basis of the data in the corrected declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
6. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

**CASE 16 ONE- OR TWO-STEP DECLARATION PROCEDURE - CUSTOMER DOESN'T
SUBMIT ADDITIONAL INFORMATION DESPITE THE REQUEST OF
CUSTOMS - RELEASE POSSIBLE IF THE REQUESTED CUSTOMS
TREATMENT IS CORRECTED IN SUCH WAY THAT THE ADDITIONAL
INFORMATION IS NO LONGER NECESSARY - CUSTOMER DOESN'T
CORRECT THE DECLARATION**



-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The control checks revealed no factual inaccuracies, but additional information is required for further processing.

3. Customs sends the customer a request for additional information, as a message and in the form of an electronic document, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.

The customer doesn't submit the requested additional information within the prescribed time limit. Further processing of the declaration is not possible on the basis of the current data content.

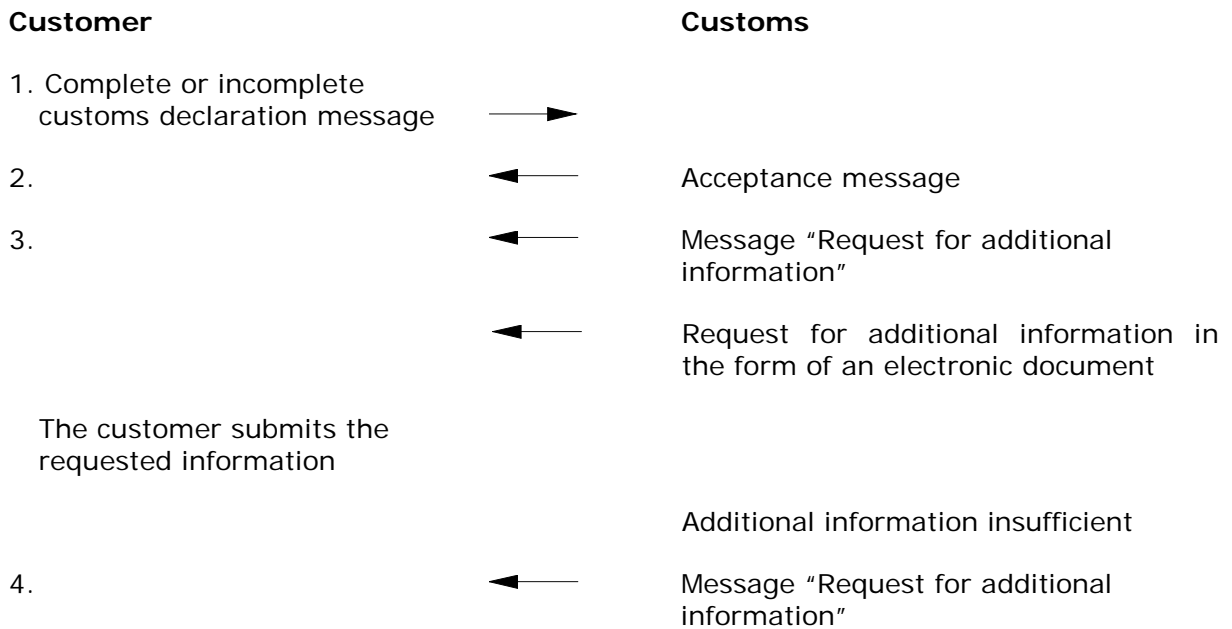
The processing of the matter at Customs can, however, continue if it is possible in the case in question to correct the declaration data in such way that additional information will no longer be needed (e.g. if the certificate of origin that is required for the preferential treatment can't be submitted to Customs within the time limit, the request for preferential treatment can be removed from the declaration and release applying general duties can be requested).
4. Customs sends an error message to the customer, detailing the incorrect particulars in the complete/incomplete customs declaration, the time limit for submitting the corrections and the contact information of the customs office that has sent the error message.

The customer doesn't submit a corrected complete or incomplete declaration within the prescribed time limit (e.g. the customer doesn't change the data in the declaration in such way that release would be possible applying general duties).

Further processing of the declaration at Customs is not possible.
5. Customs sends an invalidation message to the customer. The message contains, among other things, the information on why the customs declaration was invalidated.

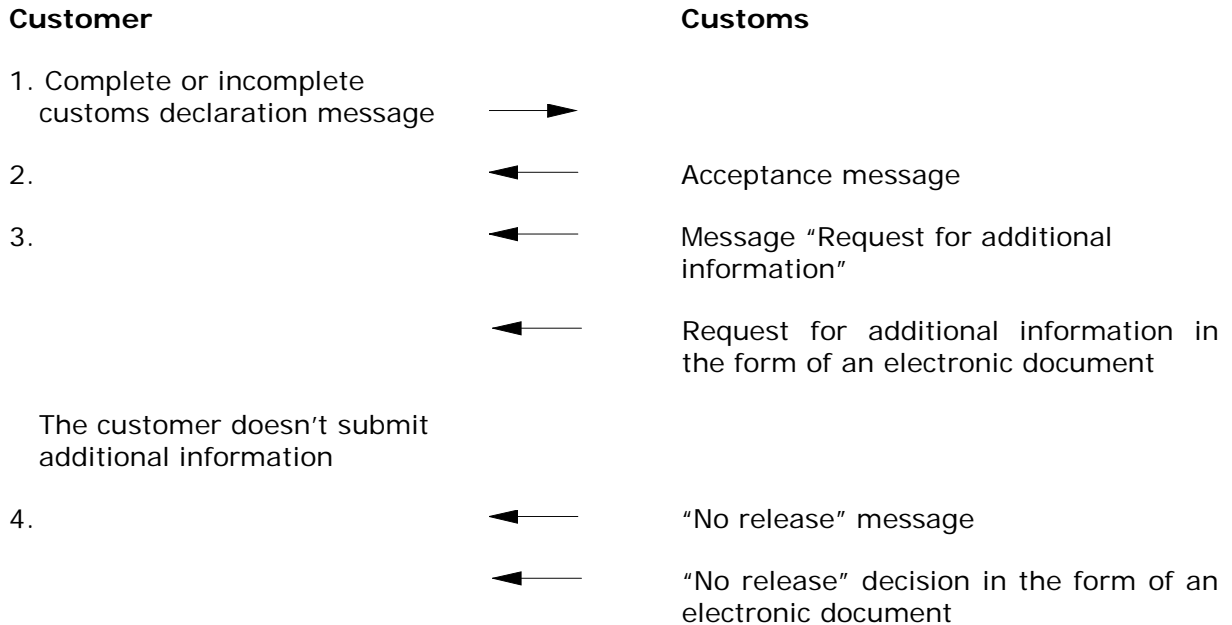
Please note: The invalidation of the declaration doesn't limit the collection of an increase in duty or a surcharge for fault, if the grounds on which they have been determined still exist.

**CASE 17 ONE- OR TWO-STEP DECLARATION PROCEDURE - NEED FOR
ADDITIONAL INFORMATION BEFORE RELEASE - SUBMITTED REQUESTED
INFORMATION INSUFFICIENT - NEW REQUEST FOR ADDITIONAL
INFORMATION**



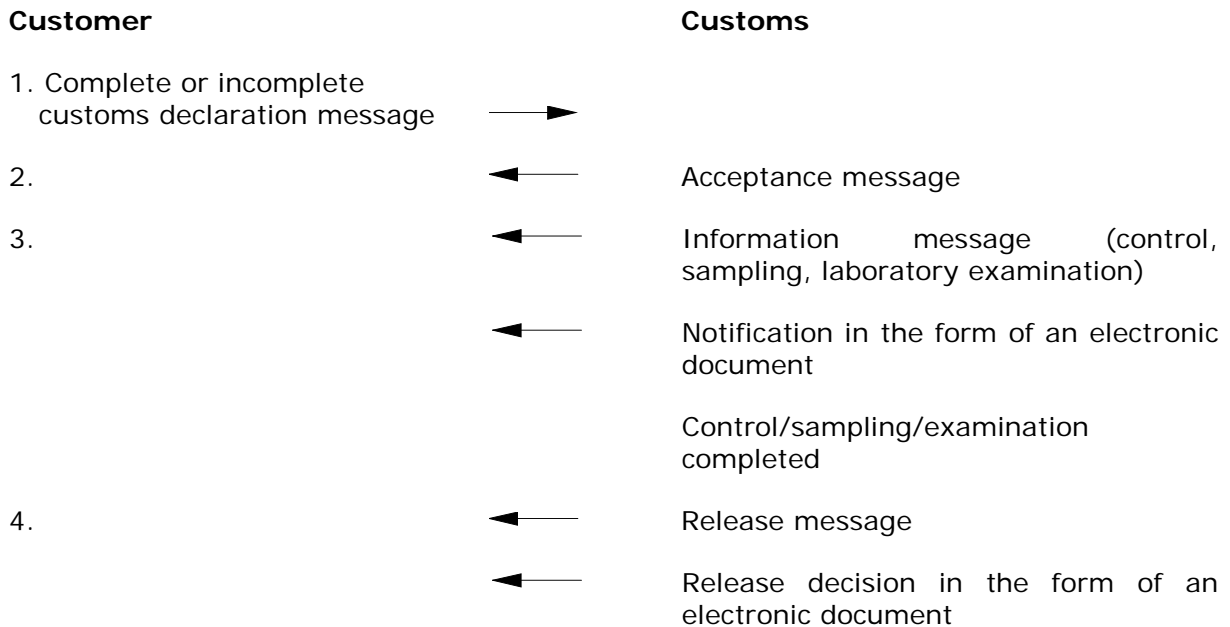
-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The check doesn't reveal any factual inaccuracies, but additional information submitted by the customer is required for further processing.
 3. Customs sends the customer a request for additional information, as a message and in the form of an electronic document, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.
The customer submits the requested additional information to Customs within the prescribed time limit.
The customer waits for measures from Customs.
Customs checks the additional information submitted by the customer.
The additional information submitted by the customer is found insufficient and further processing of the complete or incomplete declaration is not possible on the basis of the submitted additional information.
 4. Customs sends the customer a new request for additional information, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.

**CASE 18 ONE- OR TWO-STEP DECLARATION PROCEDURE - NEED FOR
ADDITIONAL INFORMATION BEFORE RELEASE - REQUESTED
INFORMATION IS NOT SUBMITTED AND RELEASE IS REFUSED**



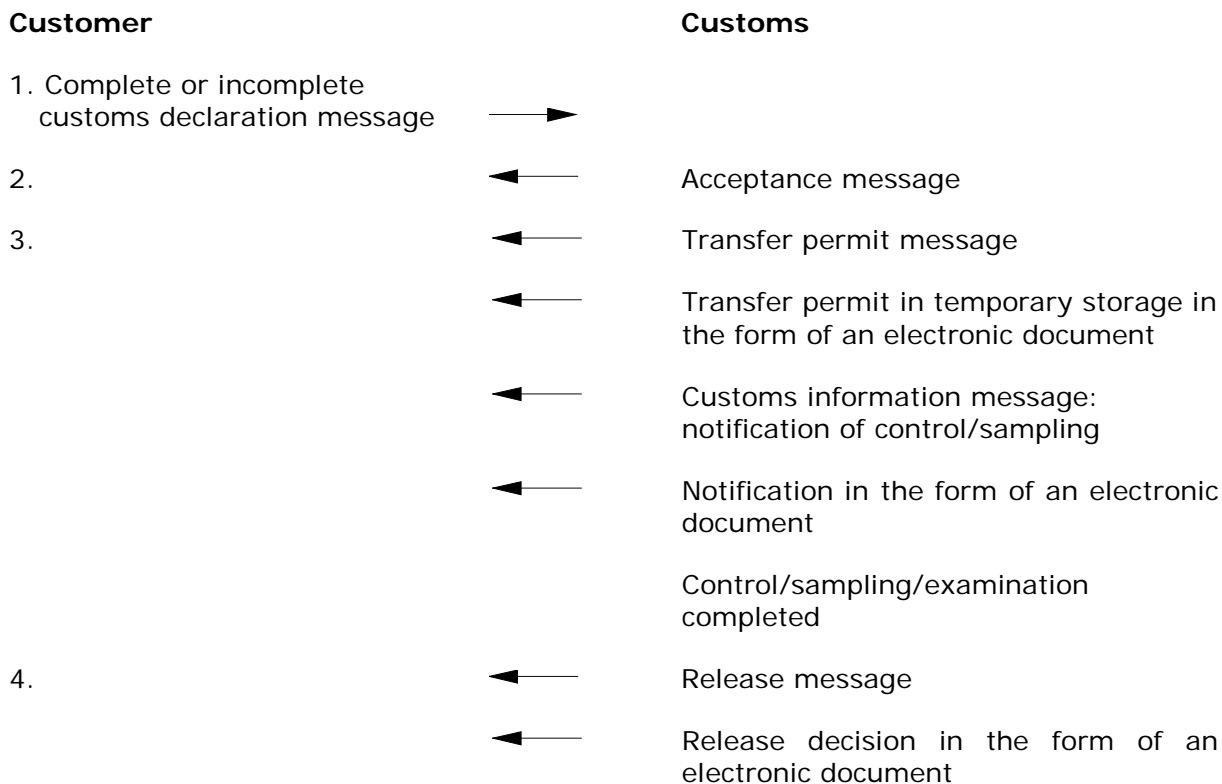
-
- The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 - Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The check doesn't reveal any factual inaccuracies, but additional information submitted by the customer is required for further processing.
 - Customs sends the customer a request for additional information, as a message and in the form of an electronic document, detailing the required additional information, the desired return address, the time limit for submitting the additional information and the contact information of the customs office that has sent the request for additional information.
The customer doesn't submit the requested additional information within the prescribed time limit.
Further processing of the complete/incomplete customs declaration at Customs is not possible. Customs confirms and draws up a "no release" decision. The decision contains the grounds for refusing the release and appeal instructions.
 - Customs sends the "no release" decision as a "no release" message and also separately in the form of an electronic document.

**CASE 19 ONE- OR TWO-STEP DECLARATION PROCEDURE - ONLY ONE GOODS
ITEM IN THE DECLARATION, CONTROL MEASURES PERFORMED ON THE
GOODS ITEM - THE GOODS ARE ALREADY AT THE CONTROL LOCATION**



-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The check doesn't reveal any factual errors, but the declared goods must undergo physical examination.
 3. Customs sends the customer a notification of goods control, sampling and/or laboratory examination as a message and in the form of an electronic document.
Customs performs the necessary manual measures on the goods item.
The goods control does not reveal any discrepancies and the result of the examination does not require further action.
On the basis of the data in the complete/incomplete customs declaration, Customs determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and confirms and draws up a release decision.
 4. Customs sends the release decision as a release message and in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

**CASE 20 ONE- OR TWO-STEP DECLARATION PROCEDURE - ONLY ONE GOODS
ITEM IN THE DECLARATION, THE GOODS ITEM IS TRANSFERRED UNDER
A TRANSFER PERMIT TO ANOTHER LOCATION FOR CONTROL**



-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
The check doesn't reveal any factual errors, but the declared goods must undergo physical examination.
Customs allows the goods to be transferred from their current location to the control location, where the goods will be examined or sampled for laboratory examination.
Customs determines the amount of the transfer guarantee, reserves the guarantee and draws up a transfer permit, and sends the Customs information message and a notification of the control and/or sampling for examination in the form of an electronic document.
 3. Customs sends the transfer permit as a transfer permit message and separately in the form of an electronic document, and the notification of the control/sampling as a Customs information message and in the form of an electronic document.
Using the transfer permit document printed out from the electronic document as a transfer document, the goods item can be transferred to the control/sampling location.
Customs performs the necessary manual measures on the goods item.
The goods control or examination does not reveal any discrepancies and the result of the examination does not require further action.
On the basis of the data in the complete/incomplete customs declaration, Customs

determines the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.

4. Customs sends the release decision as a release message and in the form of an electronic document.

The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

**CASE 21 ONE- OR TWO-STEP DECLARATION PROCEDURE - SEVERAL GOODS
ITEMS IN THE DECLARATION - ONLY PART OF THEM ARE CONTROLLED -
THE GOODS ARE ALREADY AT THE CONTROL LOCATION**

Customer

Customs

- | | | |
|---|---|--|
| 1. Complete or incomplete customs declaration message | → | |
| 2. | ← | Acceptance message |
| 3. | ← | Information message
(control/sampling/laboratory examination/possibility of division) |
| | ← | Notification in the form of an electronic document |

-
- | | | |
|--|---|--|
| 4. New complete or incomplete customs declaration message for the goods that won't be controlled | → | |
| 5. | ← | Acceptance message |
| 6. | ← | Release message |
| | ← | Release decision in the form of an electronic document |

-
- | | | |
|---|---|--|
| 7. New complete or incomplete customs declaration message for the goods that will be controlled | → | |
| 8. | ← | Acceptance message |
| | | Control/sampling/examination completed |
| 9. | ← | Release message |
| | ← | Release decision in the form of an electronic document |

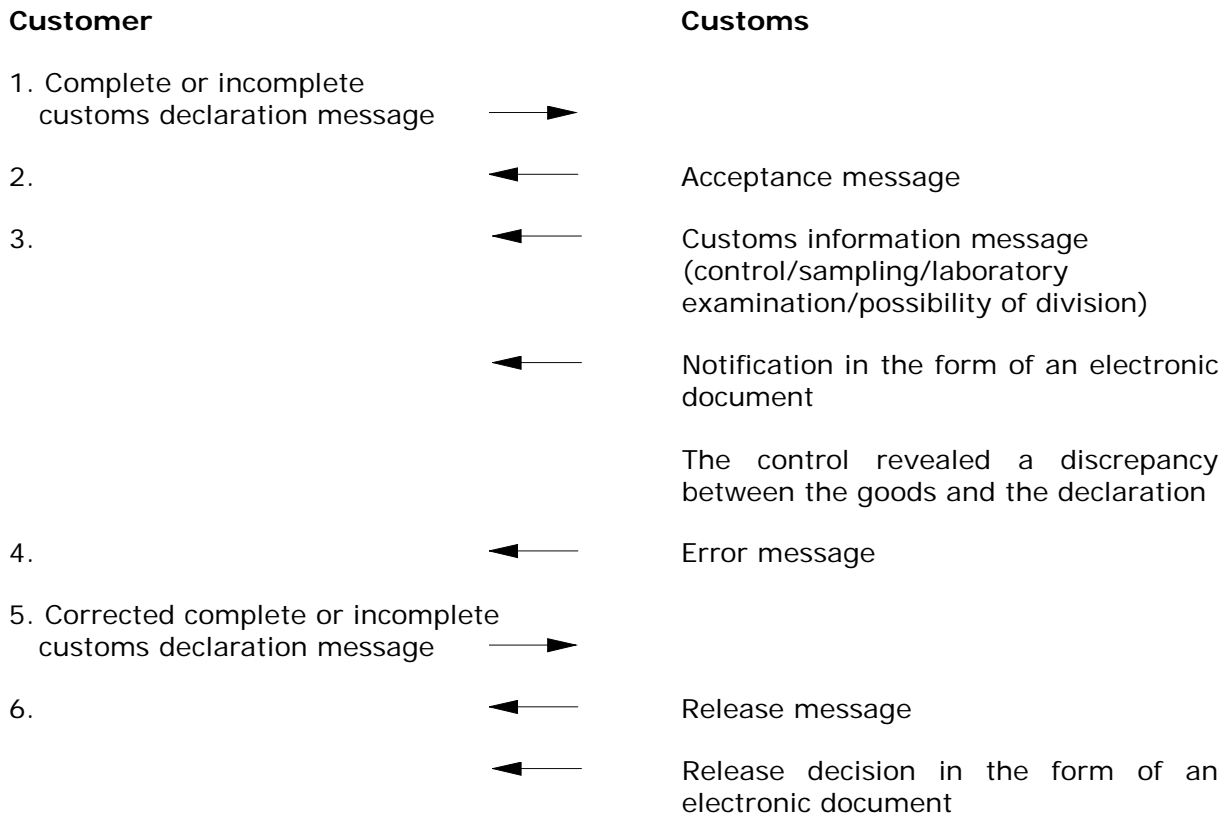
-
- The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 - Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the declaration.
The check doesn't reveal any factual errors, but the declared goods must undergo physical control, sampling and examination measures.

3. Customs sends the customer a Customs information message and the corresponding electronic document on goods control, sampling and/or laboratory examination. At the same time, the customer is also notified of the possibility to divide the complete/incomplete customs declaration.

-
4. The customer submits a new complete/incomplete customs declaration message for the goods item or items that won't undergo manual measures.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 5. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the declaration.
No factual errors are established.
On the basis of the data in the complete/incomplete declaration, Customs confirms the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 6. Customs sends the release decision as a release message and separately in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

-
7. The customer submits a new complete/incomplete customs declaration message for the goods item or items that will undergo manual measures.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 8. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs performs the necessary manual measures on the goods item.
The goods control does not reveal any discrepancies, and the result of the examination does not require further action.
On the basis of the data in the complete/incomplete declaration, Customs confirms the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
 9. Customs sends the release decision as a release message and in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

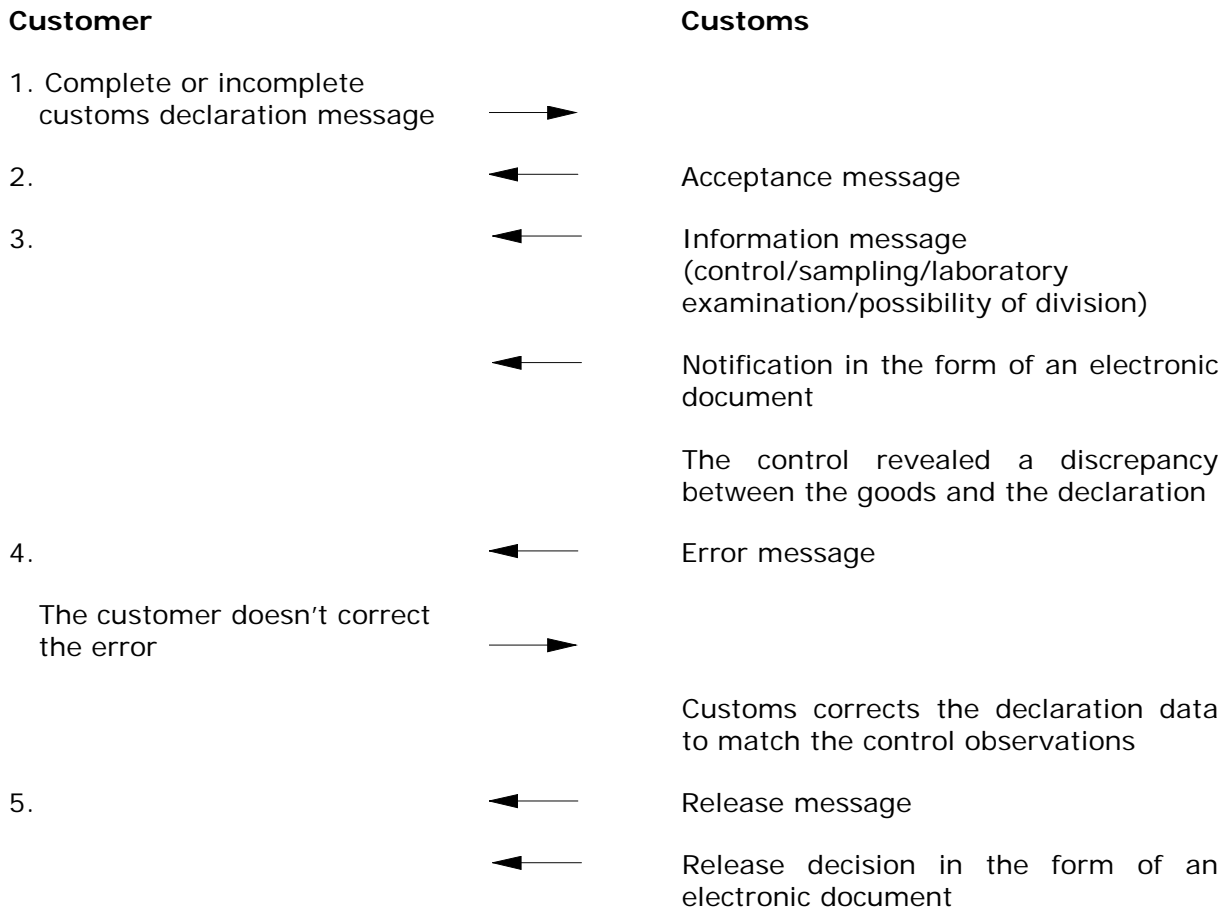
**CASE 22 ONE- OR TWO-STEP DECLARATION PROCEDURE - CONTROL -
DISCREPANCY DETECTED- CUSTOMER CORRECTS THE DECLARATION
DATA TO MATCH THE CONTROL OBSERVATIONS**



-
1. The customer submits a complete/incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the declaration.
The check doesn't reveal any factual errors, but the declared goods must undergo physical control, sampling and examination measures.
 3. Customs sends the customer a notification of goods control, sampling and/or laboratory examination as a Customs information message and in the form of a corresponding electronic document. The message also notifies the customer of the possibility to divide the complete/incomplete declaration.
Customs permits the customer to divide the complete/incomplete declaration. (The goods items that will undergo manual measures and the goods items that won't be controlled are declared in separate complete/incomplete declarations.)
Customs performs manual measures on the goods item. The control reveals that the complete/incomplete declaration content does not match the result of the goods control.
 4. Customs sends an error message to the customer, detailing the incorrect particulars, the time limit for submitting the corrections and the contact information of the customs office that has sent the error message.

5. The customer submits a corrected complete/an incomplete customs declaration message within the prescribed time limit.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration, and especially that the declaration data has been corrected to match the control findings.
No factual errors are established.
On the basis of the data in the complete/incomplete declaration, Customs confirms the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
6. Customs sends the release decision as a release message and in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

**CASE 23 ONE- OR TWO-STEP DECLARATION PROCEDURE - CONTROL -
DISCREPANCY DETECTED- CUSTOMS CORRECTS THE DECLARATION DATA
TO MATCH THE CONTROL OBSERVATIONS**



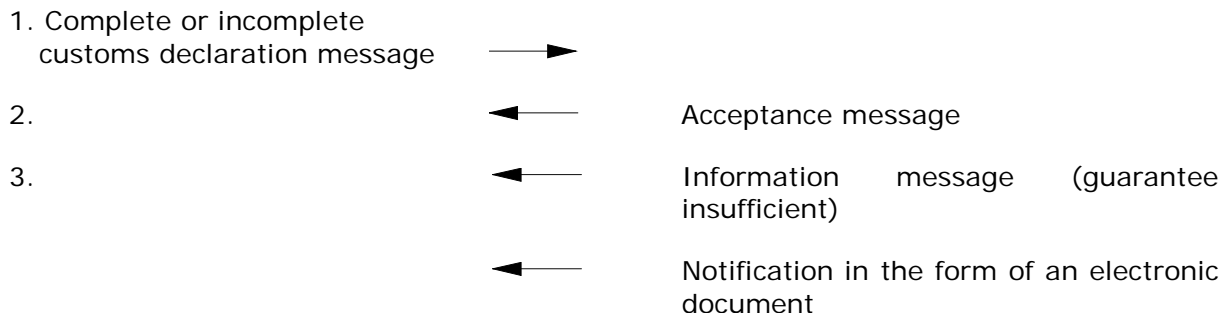
-
1. The customer submits a complete/incomplete declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the declaration.
The check doesn't reveal any factual errors, but the declared goods must undergo physical examination.
 3. Customs sends the customer a notification of goods control, sampling and/or laboratory examination as a Customs information message and in the form of a corresponding electronic document. Customs also permits the customer to divide the complete/incomplete declaration. (The goods items that will undergo manual measures and the goods items that won't be controlled are declared in separate complete/incomplete declarations.)
Customs performs manual measures on the goods item. The control reveals that the complete/incomplete declaration content does not match the result of the goods control.

4. Customs sends an error message to the customer, detailing the incorrect particulars, the time limit for submitting the corrections and the contact information of the customs office that has sent the error message.
The customer doesn't submit a corrected complete/an incomplete customs declaration message within the prescribed time limit.
Customs corrects the data content of the complete/incomplete declaration to match the control result.
On the basis of the data in the complete/incomplete declaration, Customs confirms the duties, taxes and charges for calculating the guarantee, reserves the required guarantee and draws up a release decision.
5. Customs sends the release decision as a release message and in the form of an electronic document.
The release decision contains, among other things, the information on how much (in %) of the used guarantee is reserved for customs debts and responsibilities, unless the declarant has disallowed the guarantee to be stated in the decision.

CASE 24 ONE- OR TWO-STEP DECLARATION PROCEDURE - GUARANTEE INSUFFICIENT

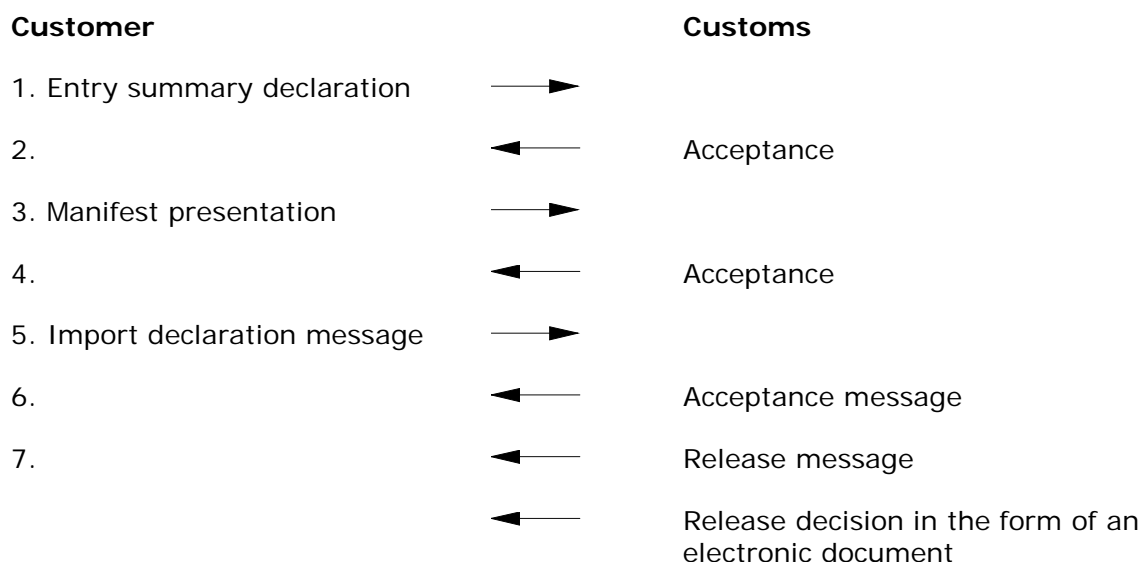
Customer

Customs



-
1. The customer submits a complete/an incomplete customs declaration message to Customs.
The customer waits for measures from Customs.
The customs system checks the customer's identification data in the complete/incomplete customs declaration message and whether the declaration data meets the specified form requirement.
The declaration is in the correct form.
 2. Customs sends an acceptance message to the customer. This message notifies the customer e.g. of the customs clearance number and the acceptance date.
The customer waits for measures from Customs.
Customs checks the factual accuracy of the data provided in the complete/incomplete declaration.
No factual errors are established.
On the basis of the data in the complete/incomplete customs declaration, Customs determines the duties, taxes and charges for calculating the guarantee, but the system can't reserve the guarantee, because the required guarantee is not available.
 3. Customs sends a Customs information message and a corresponding electronic document on the insufficient guarantee informing the customer that the guarantee lodged with Customs by the customer is not sufficient to cover the customs duties, taxes and charges according to the tax determination date. The message also instructs the customer to contact the unit handling the matter.

CASE 25 SUMMARY DECLARATION PRECEDES THE IMPORT DECLARATION



-
1. The customer submits an entry summary declaration to Customs.
 2. Customs processes the summary declaration. The declaration is correct. Customs sends an acceptance to the customer.
 3. The goods arrive in the country. The customer (the same or a different party than in paragraph 1) submits a manifest presentation to Customs.
 4. Customs processes the manifest presentation. The manifest presentation is correct. Customs sends an acceptance to the customer.
 5. The customer (the same or a different party than in paragraph 3) submits an import declaration message to Customs. The customer waits for measures from Customs.
 6. The Customs import system checks the customer's identification data in the declaration message and ensures that the declaration data meets the specified form requirement. The declaration is in the correct form. The import system checks from the summary declaration system that the MRN item number (goods item number) indicated in the import declaration message, which relates to the entry summary declaration message, can be found. The MRN was found.

The import system checks the status of the MRN item from the summary declaration system. The status of the MRN item allows import clearance. The import system continues the processing operation.

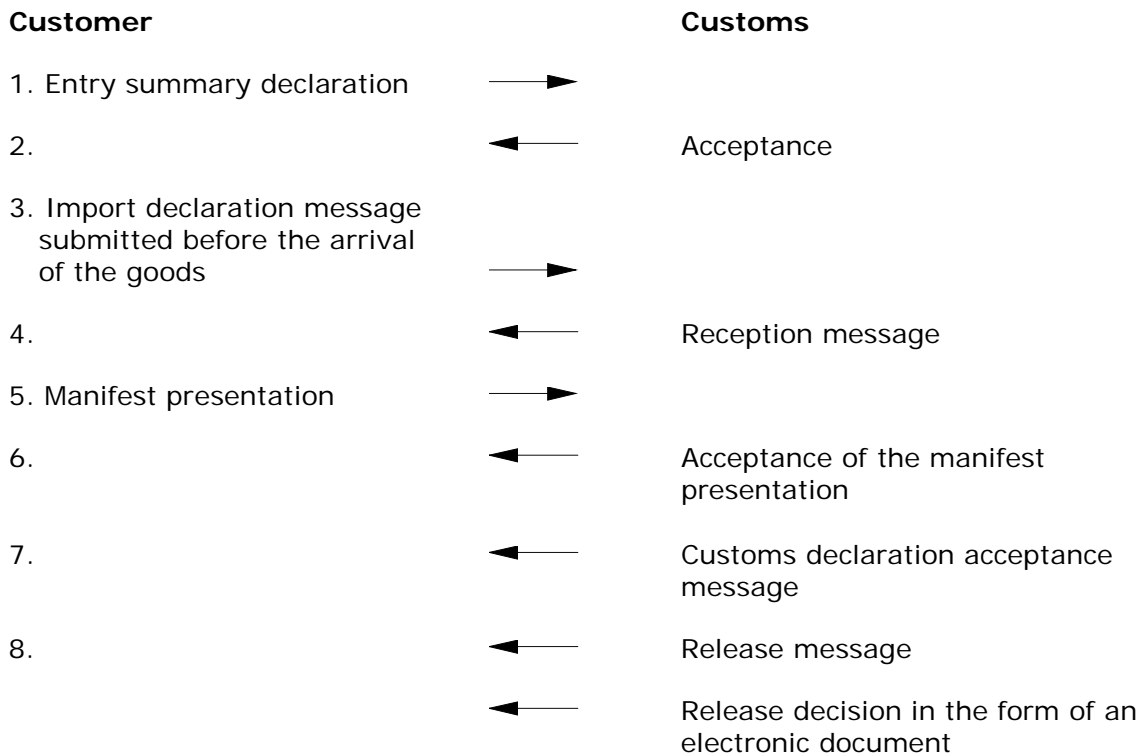
The import system sends the customer an acceptance message containing e.g. the clearance number and the acceptance date. The customer waits for measures from Customs.

The import system checks the factual accuracy of the data provided in the customs declaration. No factual errors are established.

The import system determines the duties, taxes and charges, reserves the required guarantee and issues a release decision.

7. Customs sends the release decision as a release message and separately in the form of an electronic document.

CASE 26 IMPORT DECLARATION SUBMITTED IN ADVANCE



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1. The customer submits an entry summary declaration to Customs.
 2. Customs processes and accepts the summary declaration.
 3. The customer (the same or a different party than in paragraph 1) submits an import declaration message to Customs in advance. The message must contain the information that it's a declaration submitted in advance. The customer waits for measures from Customs.
 4. The import system checks from the summary declaration system that the MRN item number indicated in the import declaration message, which relates to the entry summary declaration message, can be found. The MRN was found, the status of the declaration is OK. The import system sends a reception message to the customer. The reception message contains the clearance number and the reception date. The customs declaration remains waiting for the manifest presentation.
 5. The goods arrive in the country. The customer (the same or a different party than in paragraph 3) submits the manifest presentation message to Customs.
 6. Customs processes the manifest presentation message. The message is correct. Customs sends an acceptance message to the customer.
 7. The summary declaration system sends the status of the MRN item to the import system. The status of the MRN item allows import clearance. The import system continues the processing operation.

The Customs import system checks the customer's identification data in the declaration message and ensures that the declaration data meets the specified form requirement. The declaration is in the correct form.

Customs sends the customer a customs declaration acceptance message containing e.g. the clearance number and the acceptance date. The customer waits for measures from Customs.

8. The import system checks the factual accuracy of the data provided in the customs declaration. No factual errors are established.

The import system determines the duties, taxes and charges, reserves the required guarantee and issues a release decision. Customs sends the release decision as a release message and separately in the form of an electronic document.