

# Finland Country Guide - IAM

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## Used Household Goods and Personal Effects

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### Documents Required

- Copy of passport
- Import declaration (Customs form 45) in Finnish, Swedish, or English
- Detailed inventory in Finnish, Swedish, or English (must include exact number and description of each item)

### Specific Information

- For shipments originating outside of the European Union (EU), household goods and personal effects can be imported free of duty if:
  - The goods have been used by the owner of the goods or the owner of the goods' family abroad for at least 6 months.
  - The owner of the goods has lived in a primary residence abroad for at least 12 months.
- The owner of the goods must have a primary residence in Finland to begin the Customs clearance process.
- Personal property imported from the EU is admitted free of Customs duty, tax, and other restrictions, except prohibitions referred to Article 36 of the Treaty of Rome.
- Diplomats may import household goods and personal effects duty free provided a detailed inventory has been completed and an obligation for privilege granted by the Foreign Ministry.

## Motor Vehicles

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### Documents Required

- OBL
- Certification of title / registration

### Specific Information

- All vehicles subject to taxes; however, the car tax on one taxable private vehicle imported by the owner of the goods at transfer of the normal place of residence is reduced by a maximum of Euro 13,450 if the following three conditions are met:
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- The owner of the goods has stayed abroad continuously for at least 12 months immediately before moving to Finland.
- The vehicle has been in the ownership, or in the possession leading to ownership, of the owner of the goods or a spouse and in the owner of the goods' use abroad for at least six months immediately before the move to Finland.
- If the owner of the goods has previously brought in a vehicle free of tax, it is required that the time limit within which that vehicle may not be transferred without payment of tax has expired before his moving to Finland.
- A tax reduction will not be granted to a person under the age of 18 nor a person who has previously lived in Finland and stayed abroad mainly for educational or study purposes.
- Vehicles imported duty free by a foreigner are subject to prohibition on the sale, hire, and transfer of the vehicle for 3 years, one of which must be in Finland.
- Motor vehicles imported from within the EU are subject to the Finnish Value Added Tax (VAT) Act and Car Tax Act.
- - As a rule, VAT is not collected in Finland on vehicles imported as removal goods from within the EU.

## Pets

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### Documents Required

- Vaccination record
- Veterinary health certificate

### Specific Information

- Pets are subject to examination upon arrival to Finland and quarantine; contact the destination agent to confirm the duration.
- Pets without the vaccination record will be returned to the port of origin.
- Pets may be imported duty free with proof of ownership.

## Wedding Trousseau / Gifts

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- Wedding trousseaux (may be imported duty free as part of the household goods shipment)
- Inheritances (may be imported duty free if the owner of the goods' primary residence is in Finland; a detailed inventory and a certified copy of the will).

## Restricted/Dutiable Items

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- Alcoholic products, narcotics, tobacco (are subject to duty and VAT and incitements

require special permits)

- Firearms and ammunition (a special permit by police authorities is required)
- Live animals and animal products (a special permit is required)
- Plants and plant parts (a special permit is required)
- New items (are subject to VAT and duty and must be declared separately on Customs form 45; a commercial invoice is also required)
- Art, antiques, and precious metal objects (are duty free as part of the household goods shipment; otherwise subject to VAT and duty; a detailed inventory is required)

## Prohibited Items

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- Narcotics / illegal drugs of any kind
- Pornography and subversive material
- Explosives, ammunitions, and weapons including knives, swords, and fireworks
- Feathers, furs, tusks, skins etc. of animals included on the Endangered Species List and those protected under the CITES Convention