

## **Instructions for filling in the Applications for Tax and Duty exempt Imports and Purchases**

Diplomatic Missions, Consular Posts and International Organizations in Finland ("Missions") as well as their personnel are entitled to tax and duty exempt imports and purchases under the applicable provisions of the Finnish legislation and certain international agreements.

The exemption from taxes needs to be applied for in advance of the import or purchase by submitting the right application form in the [e-service](#):

- Application for a Tax and Duty exempt Import and Purchase
- Application for a Tax and Duty exempt Import and Purchase of a Motor Vehicle
- Application for Tax exempt Purchases of Fuel and Heating Oil

The name of the Mission must always be mentioned in the application. If the goods are intended for the personal use of a member of a Mission, the surname and first names of the applicant must be filled in as in the person's passport. The number of the person's diplomatic ID card must also be filled in.

The goods must either be described in detail or reference be made to an enclosure (e.g. an invoice). As regards vehicles, the make and model as well as the chassis number of the vehicle must be indicated clearly.

Applications for purchases of tax free fuel must include the CD and/or C registration numbers of the vehicles. Reference can also be made to an attached enclosure.

The number of bottles and quantity (cl) of alcoholic beverages must be reported, and the number of tobacco products must be indicated by the piece.

The Ministry for Foreign Affairs confirms that the intended import or purchase meets the conditions for exemption from taxes and duties on the basis of the position of the applicant and the intended use of the goods. The confirmation does not legalize any import or purchase of goods which might contravene the law (e.g. quarantine regulations).

The Mission or applicant delivers the confirmed document either to the Customs, the Tax Administration or a warehouse. As regards exemption from excise duty on fuel, the Protocol Services submit the confirmation directly to the Tax Administration.

The confirmation is valid for a particular import or purchase and the validity may not be extended to apply to later deliveries.

The certificate does not exempt the Missions and diplomats from paying value added tax (VAT) included in the purchase price of goods and services acquired in Finland or in other EU Member States, except for the acquisition of a tax and duty free vehicle and third-country products from a warehouse.