



Automotive Import Taxation

Trade from Germany to Finland

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The automotive taxation in Finland is high on international standards. Vehicles are being imported to Finland daily. A significant share - over 23 000 automobiles in 2012 - of the used car sales market consists of imported automobiles. The main reason for importing a vehicle from abroad is the price level of the vehicle in relation to its condition and level of accessories.

There are many considerations that the importer must take into account when importing a car, and import taxation is arguably the most financially significant single factor. There are problems in the process as well as abroad as in Finland.

The aim of this study is to provide a useful guide to the prospective used car importer and to make him aware of the risks, legislation, and practical matters of importing a used car for personal use. The method used is a case study.

The preparation of the process takes time but is essential to the final result and risk management of the purchase. The amount of the import tax is essential in the price of the imported vehicle. There is no exactly right amount of tax for any certain vehicle. It is based on the personal judgment of the customs officer on the case. This is also a risk for the total price of the car. The thesis is lightening up the variety of the process of importing a car from Germany to Finland

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1 INTRODUCTION

1.1 EU legislation of car taxation

Today there is still very little European Union directed legislation or harmonization in the field of ordinary automotive taxation. This means that all EU member countries can have their own unique automotive taxation procedures. There is only one EU Directive law that allows vehicles from under another EU member state register to be temporarily used in another country without having to pay taxes. ([ec.europa.eu/vehicle tax](http://ec.europa.eu/vehicle_tax))

European Union has organized a study of car tax in member countries, it was published in 2002. The currency used in report was still Finnish Mark. Even without converting the currency the readers can see what happen to the price of the vehicle in Finnish customs.

“The taxable value of a vehicle for the calculation of the vehicle registration tax is the value of the car at the customs plus customs duties minus FIM 400 if the vehicle has a rear window demister and headlight washers/wipers and minus FIM 4500 if the car has a catalytic converter. This is the basis for the calculation of the vehicle registration tax that is subsequently reduced by the reduction of FIM 4600. The determination of the accurate level (%) of registration tax has a rather complex structure.”

([ec.europa.eu/vehicle tax study 2002](http://ec.europa.eu/vehicle_tax_study_2002))

“Below an example of retail price formation is given for a medium sized car including the level of registration for such a car:

Car price formation (in FIM) Value at customs 49000
 + Customs duties +1400 - Reduction for safety equipment -400
 - Reduction for catalytic converter -4500
 Taxable value 45500
 + Vehicle registration tax (100% - FIM 4600) +40900
 + Increase for catalytic converter +4500
 + Domestic expenses +2800 + Domestic retail margins +20000
 + VAT of 22% +25000 Retail price 139000

: Example of retail price formation for a medium sized car including the level of registration in Finland (Table 7) “ ([ec.europa.eu/vehicle tax study 2002](http://ec.europa.eu/vehicle_tax_study_2002))

The study showed that the registration taxes have an influence on car sales volumes but not so much as it would be expected based on the purchasing power of the inhabitants. (ec.europa.eu/vehicle tax study 2002)

The same study brought up that it is even easy to buy a new car in one country and import and register in another but there is lack of easily accessible information on the procedure for a person doing it for the first time. (ec.europa.eu/vehicle tax study 2002)

Finally the research suggests that the differences in car taxation in EU member countries should be progressively equalized, maybe within a 4-5 years transition period. That would be beneficial for the countries and their current economic situation. (ec.europa.eu/vehicle tax study 2002)

The difference in car taxation between EU member countries has been noticed and the EU commission has made a proposal for a directive to re-structure the passenger car taxation system in member countries in 2005. Still, it would not require member states to harmonize the car taxation. (ec.europa.eu/vehicle tax)

Some changes have been made to the vehicle taxation in Finland after the EU study was published. Still, the automotive taxation in Finland is relatively high on international standards. This might influence the renewal of the car pool. In 2012, the average age of registered personal automobiles was 12.6 years (Statistics Finland, 2012), which is quite high compared to the European average of 8.2 years in 2009, not to even speak of the German average of 4,5 years. (European Environment Agency, 2011).

Vehicles are being imported to Finland daily. The majority of the vehicles imported to Finland are originally from EU countries, but to some extent also from countries outside the European Union. Used car sales are a big business in Finland and have been so for the last decade. According to Autoalan tiedotuskeskus (2013) there are 550 000 - 600 000 used cars sold per year in Finland and number of used cars sold is over four times as large as the number of new cars sold. A significant share - over 23 000 automobiles in 2012 - of the used car sales market consists of imported automobiles (Liikenteen turvallisuusvirasto Trafi, 2013).

The main reason for importing a vehicle from abroad is the price level of the vehicle in relation to its condition and level of accessories. There were problems in the process even after previous experience and knowledge of the facts (Matsi and Meriläinen 2010)

There are many considerations that the importer must take into account when importing a car, and import taxation is arguably the most financially significant single factor. The Finnish government has granted the customs office with the task of automotive import taxation and the importer must know the tax legislation and practicalities in order to be able to import cars cost-efficiently. Dealers and private individuals go through the process of declaring their imported automobile to Finland through the Finnish Customs office. This is not always as unambiguous as it may seem, and there are certain risks that the importer must account for. However, regarding the importation process, most problems were encountered in the country of purchase. Problems could not be avoided even in cases when the importer had previous experience of importing or had acquired information about importing in advance. (Matsi and Meriläinen 2010)

There are also other important things in EU regulation and legislation. The procedure of the qualification approval has been introduced within every EU member state.

This regulation ensures that the qualification standards are equal in every member state and they do not prevent trade between states. It means that the car registered in another EU country can be registered also in Finland. (European Commission, 2013.)

In qualification approval procedure the official confirms the cars technically. Cars with qualification approval, receive a declaration of conformity. It can be found in the car documents or the manufacturer's database whether the vehicle has an approval or not. In Finland this office is Trafi. (Trafi, 2013a.)

Still, it is another thing to import a used car – you first have to find a suitable car to buy, take care of all the formalities and import it and also survive in the formalities in the other country. It is easy to compare the price of the same kind of car in different country in the web but because of the complex process it is difficult to know if it is profitable.

1.2 Personal professional background

The subject for this thesis was formed during my employment at a Finnish car dealership. It was a used car dealership located in Tampere, Finland. The main business of the company was to import used cars to Finland that are then sell them to consumers. During my employment I gained first hand experience in the importation process. At the car dealership I got to witness the significance of automobile tax legislation to both businesses and consumers who wished to import cars. Extensive knowledge of the import process and regulations were essential to the success of this business and, therefore, I spent a lot of time studying the subject from various literary sources and from my superiors. I chose to focus on the used car import process and import taxation in my thesis.

1.3 Aim of the study and objectives

The aim of this study is to provide a useful guide to the potential used car importer and to make one aware of the risks, legislation, and practical matters of importing a used car for personal use. This study gives a comprehensive picture of the different stages of the used car importing process in order to help importers. Therefore the results of the study aim to give advice on how to go through the process and how to avoid problems. Problems cannot always be avoided, but with the help of this thesis, the problems can be recognized more easily. The theoretical framework of this thesis focuses on historical issues related to car taxation, the current legislation as well as with future prospects in the field. Calculations on the formation of the car tax are also presented.

The objective of this thesis is to provide a guide for anyone interested in importing automobiles from any neighboring European country, with a special focus on Germany in the case study. The thesis will go through the importation process from the initial idea all the way to Finnish license plates. Since the tax legislation, regulations, and prices are subject to constant change, the writer does not take responsibility for any outdated or misleading information.

1.4 Focus and limitations

This study is not focused on brand new cars because the customs regulations are different from the treatment of used vehicles. By Finnish tax regulations a vehicle is used if has been registered for over the period of 6 months and if also the mileage is over 6000 km, both rules have to occur for a car to be considered as a used car. (savolainen and Savolainen 2011)

This thesis focuses on the taxation of personal used automobiles registered first time in Finland and attempts to provide a comprehensive guide for individuals who wish to purchase an automobile from abroad. Therefore, vans, buses, trucks and other special automobiles that are used mainly by companies, are excluded from this research. Since the tax legislation differs significantly for recreational vehicles (RV's), they are not covered in this research. Motorcycles are also excluded from this research because of the different considerations in the purchasing process and tax legislation. It is also possible for Finnish people to import a car to Finland after living in abroad for a certain time but in those situations a completely different regulations are applied and those situations are also excluded from this research.

Because the purpose of this thesis is to provide an overview of personal automobile import taxation from the importers point of view, the effects of the taxation for other parties is excluded. This paper doesn't analyze the causes of the automobile tax legislation and doesn't take a stand on the benefits and downsides of the current legislation. Since this thesis focuses explicitly on the taxation and import process of *used automobiles*, the process of purchasing new automobiles from abroad isn't covered in detail. The individual importation of new automobiles is very rare and is more commonly done by car dealers.

1.5 Research methods

When selecting the research method, it is practical to start from rough discussion of methods. They could be divided to experiments, surveys and case studies. The quantification could not be used in this research and that is why the best choice for method was case study (Hirsjärvi, Remes and Sajavaara 2009)

Case study has become a useful method to analyze empirical material – it is mainly used in objects about which there is not formulated theory yet. It is popular in the studies in Universities of Applied sciences because the students of the get the research topic from practical business life (Saaranen – Kauppinen and Puusniekka)

Case study is an in-depth investigation of something and it uses many kinds of data in a restricted surrounding (Yin 1987). Because of its intensity, this method often gives information about essential features, interactions or processes that could be set as a target of another research with some other methods afterwards. Sometimes case study is used to get more detailed information of some part of quantitative data. It is useful when good background information is needed. (Anttila)

The process of a case study starts from defining the purpose of research, collecting data and analysing and structuring the data in to an integrated form that describes the material well. When reporting the results also the relevance of the research is discussed. In Case study it is possible to keep the features of real life in it (Yin 1987)

Case study does not generate information that could be generalized. The study is interesting itself. The role of the researcher is central and he or she might have his/her fingerprint in the process. The researcher does not interpret the target but only describes carefully. (Anttila)

The selected research method in this research is a case study with active observation. The empirical research for this thesis was conducted during and after my student exchange in Germany (February 2012 - July 2012). In the same time I was professionally involved in the purchasing and importation of automobiles during that period. During my exchange, I imported 25 automobiles and 45 motorcycles from Germany to Finland

for my former employer and researched the import process and tax legislation extensively. The case study presented in this paper is based on my personal experience of the importation process of a 735i BMW.

Since the Finnish Customs Office is the main authority responsible of the taxation of imported automobiles, it is also the main source for taxation and regulatory information for this thesis. The Finnish Traffic Safety Office (Liikenteen turvallisuusvirasto Trafi) provides official statistics of the imported cars and new registrations in Finland, and is therefore used as the main source for quantitative information regarding the market.

2 CAR TAX AND REGULATIONS IN FINLAND

2.1 History of car tax in Finland

The automobile tax in Finland was first implemented in 1958 and was first intended to be temporary. Since its introduction, the automobile tax legislation has undergone numerous changes, regarding the taxation methods, tax rate and determination of taxable value. (Viitanen 2003)

The situation was understandable, all European industrial resources in 1940's were spent in war material production during the World War II. Automotive production on global basis gets started again in the end of 1940's. In Finland government and automotive heavily limited western currency spending where difficult to import when there was mandatory to have import licenses. The import was prioritized for industrial investment goods, like production machinery. Automotive import from Eastern Pack Countries was easier because eastern currencies were treated different ways. This modified the car pool in favor for eastern manufactured cars from Soviet Union, Poland and Eastern Germany. The origin of car pool can be said being in 1940's American, in 1950's Eastern Pack and later in 1960's Japanese origin automotive made an invasion. (Honko 1979)

When first introduced in 1958, the tax was set as a fixed percentage of taxable value but since 1961, the taxation of automobiles has been progressive, as more expensive cars have been taxed at a higher rate. After 1961, the import car taxation principles remained relatively unchanged until Finland joined the EU. During this period, however, the determination of taxable value and especially tax rates went through multiple changes, and the rates were lowered and raised repeatedly. (Viitanen, 2003)

In 1994, as first registrations had decreased due to the recession, a usage fee for cars was introduced. As a result of Finland joining the EU in 1995, the taxation of imported cars was no longer conducted at the border but rather on registration, changing the taxation of imported cars from import tax to registration tax. (Viitanen, 2003)

A notable turn in car taxation happened when Antti Siilin imported a used car to Finland in 1997. He took his case of taxation to the Supreme Court, which requested a statement from EU court. The ruling stated that car taxation law in Finland was discriminatory to the importer (verdict 19.9.2002, matter C-101/00 Siilin). The meaning of this was car taxation law meant that the tax due to be paid cannot be greater than the remaining tax value of the similar car which has already been registered in Finland. (www.autoliitto.fi/tietopankki/autoilunkustannukset/autoilun_verotus/autovero/autovero_tuksen_historia)

So, until the early 2000's the taxable value of automobiles was determined based on import prices, but after this mentioned Finnish Supreme Administrative Court declaration, a new tax law was implemented in 2003. In the new law, the taxable value was now determined based on Finnish automobile retail prices. (Viitanen, 2003)

In 2008, the legislation of automotive taxation underwent a structural change as the tax rate was set to be based on CO₂ emissions. The lowest tax rate, imposed on cars with emissions in the lowest category, was 12,2 % and the highest rate for cars with highest emissions was 48,8 % (Ministry of Justice, Finland, 2007). In 2012, the automotive taxation was changed again, penalizing emissions higher than 110 g/km and alleviating the taxation of automobiles with emissions lower than that (Ministry of Finance, Finland, 2012)

Since December 2012 it has been possible to the Finnish citizens to make an initiative about some specific national legislation. If the initiative gets 50 000 supporters, it may be progressed to the Finnish Parliament. An initiative to end the outdated car taxation has been made in September 2013. The collection of supporters had been ended in the beginning of April 2014e with the result of 2593 names. Not so outstanding result! Maybe the initiative system is not yet known well enough? So the initiative did not progress to the Parliament.(www.kansalaisaloite.fi)

2.2 Current laws and regulations

The current taxation system, introduced in 2008, is designed for environmental and safety concerns, and it is effective in encouraging new car buyers to choose an environmentally friendly option. However, since the new taxation system makes the prices of new cars excessively high, the current regulations boosts use of old environmentally hazardous and unsafe equipment. For example, in 2011, 15 % of gasoline-powered cars in use in Finland didn't have a catalytic converter, even though catalytic converters have been mandatory in new cars for over 20 years (Mäkelä & Auvinen, 2012).

The Customs in Finland in offering for customers use the MAHTI system to estimate the tax of a used vehicle. The Finnish Customs is also providing statistics of the taxes for public to use. The sites for these are; <http://asiointi.tulli.fi/mahtiinternet/> and <http://www.tulli.fi/fi/yksityisille/autoverotus/taulukot/autot/index.jsp>

2.2.1 Taxable value

The taxable value of imported used automobiles is based on estimated public retail prices for the automobile in Finland. This price can be estimated in three ways: by using retail price of the car quoted by the retailers, by using comparable cars to determine effective market price for the imported car or by discounting the retail price of a similar new car. The latter method using the retail price of a new car is only used when there is insufficient market information available. (Finnish Customs Office, 2012)

In most cases the retail price is determined from the prices quoted in sales advertisements for similar cars. Regular financing expenses and handling charges up to 600 euro are excluded from the estimated retail price. Since the quoted prices tend to overestimate the actual closing/sales price, a “regular discount” is deducted from the quoted retail price. Regular discount is defined to be either 5 % of the quoted price plus 750 euro, or 1500 euro depending which discount method leads to a larger discount. (Finnish Customs Office, 2012)

If there doesn't exist enough market information from sales advertisements or other sources, the retail price is estimated by cumulatively deducting 1 % per month of the age of the imported car from the quoted price of a similar new automobile. This model of deduction can be adjusted by car model, if additional information exists on the depreciation of the certain model. (Finnish Customs Office, 2012)

2.2.2 Taxed amount

Depending on the information available of the car, there are two methods to determine the amount by which the imported automobile is taxed. If sufficient information on the emissions of the car is available, the amount of tax is based on the CO₂ emissions that are measured in grams per kilometer. However, if sufficient information about the emissions isn't available, an estimated emission level, which is based on the total mass and power of the automobile, is computed for the car. (Finnish Customs Office, 2012)

If sufficient emission information is available of the car model, that is, if the car is first registered in 2001 or later, the taxed amount is based on the declared CO₂ emissions of the car. The manufacturer provides the CO₂ emission levels as the car is certified for a European Community (EC) Type Approval. The protocol of measuring the declared emissions is based on EC legislation, and the emissions are measured in grams per kilometer (g/km) of combined (city and road) driving. The CO₂ emissions are stated in the registration documents of the car. (Finnish Customs Office, 2012)

If sufficient information of the emissions isn't available, the estimated emissions are calculated from the total mass and power of the automobile. This information can be found on the registration documents of the car. The taxed amount for sports cars, in the case of insufficient information, is calculated differently. If the ratio of the power and mass of the automobile is greater than or equal to 0.15, the estimated emission level is multiplied by a factor of 1.5 and rounded to full grams. (Finnish Customs Office, 2012)

If the emission information of the imported automobile isn't available, the owner or representative can get a report in which the emission level is declared. The emission report has to be in accordance with EC legislation. This report is commonly known as

COC report; it is very common to be needed during the registration process. Approvable reports on the emissions can be acquired from, for example, the representative of the manufacturer and it typically costs around 150 euro. (Finnish Customs Office, 2012)

3 THE PROCESS OF IMPORTING A USED AUTOMOBILE

3.1 Planning

Finding and buying a car from another country has many risks involved. There can be a many obstacles like language barriers, cultural differences, different legislation, harsh weather, different driving culture, Scammers/ Con men, and fraud. And they're all out for the buyer's cash. The language barrier can be surprisingly big even as close as in Germany; the dialect in certain areas can be very hard to comprehend. Misunderstanding in language interpretation can lead to inconvenient results and hurt feelings. Cultural and legal difference can have serious consequences, something that's perfectly ok to do or say in ones home country can be forbidden by law in another. Often young people fall victim to small time scammers in the car business. Some scammers try to rise the cars value by making it look better than it really is, and some times by making a fake service book, covering up accident damage or taking down the mileage. People that aren't used to buying cars often fall for these scams. Never pay anything in advance before seeing the vehicle since I think one would never do that in their home country either.

A practical guide for this purpose in Auto Saksasta (Savolainen and Savolainen 2011) A new edition is going to be published in autumn 2014. The editors website is providing also useful information and for example a model for the written deed (www.sompsa.fi) Useful information is also available in <http://www.autoliitto/tietopankki/auton-ostu-ulkomailta/saksasta/> and <http://www.veronmaksajat.fi/Asunto-ja-auto/Autot/Kaytetyn-auton-tuonti-Suomeen/>.

Just in case it would be useful to be aware of the information available about customer rights (www.kuluttajavirasto.fi).

The most popular sites to look for a used car is www.mobile.de. ADAC is providing information about car testing (www.ADAC.de)

3.1.2 Preparation

Home country preparation helps to minimize risks and problems during the process of importing the preferred automobile. A good place to start is to look at possible car options to purchase in the net. It's good to have a few to choose from. A thing to take in mind is that not all vehicles are smart to import; many brands and some brand models are reasonably priced in Finland. This is discussed more detailed later on.

When picking the suitable car, the travelling to Germany is worth of noticing. The price of the trip may considerably influence on the total price of the vehicle in Finland. The most natural way to handle the travelling is to fly to the target city in Germany and take a boat package back to Finland when coming with the car. Some boat companies are selling this kind of packages. One-way flights are easy to book in the net but sometime the round trip is even cheaper. You have to be careful especially with the price of the flight because there might be a considerable a lot of extras (tax, seat number or baggage fees). The most popular websites for flights are www.skyscanner.fi, www.momondo.fi, www.vertaa.fi

Some travel agencies also sell city holidays to European cities, which can be used to this purpose, these usually contains already the hotel stay.

Bus and train travels from Stockholm or from Tallinn are possible, too but rather time consuming and you should first go to Stockholm or Tallinn.

Especially if you are young (under 26 years) and not busy, you have to take in to consideration also the Inter Rail Global –train ticket from VR. If you are selecting this, remember also that it is not valid in your own country but you get the 50% discount from the tickets in Finland to the boarder. By this option you can save in hotel expenses by taking a night train (www.vr.fi)

Boat travelling even on the way to Germany is considerable if the suitable car is close to the coast but even to Bremen there are easy flights.

The reservation to hotel is good to book beforehand because the price on site by the hotel counter is often much higher and sometimes even difficult to find. An option is also the “Zimmer frei” home accommodation. (Savolainen and Savolainen)

In my case I did not have to worry about the hotel because I lived in Germany because my Student Exchange period. I stayed in Frankfurt and it was a suitable location to look for cars. One of the most popular websites to find a suitable hotel is www.trivago.fi

Figure 1. Illustrates the different preparation tasks that are recommended before the trip.

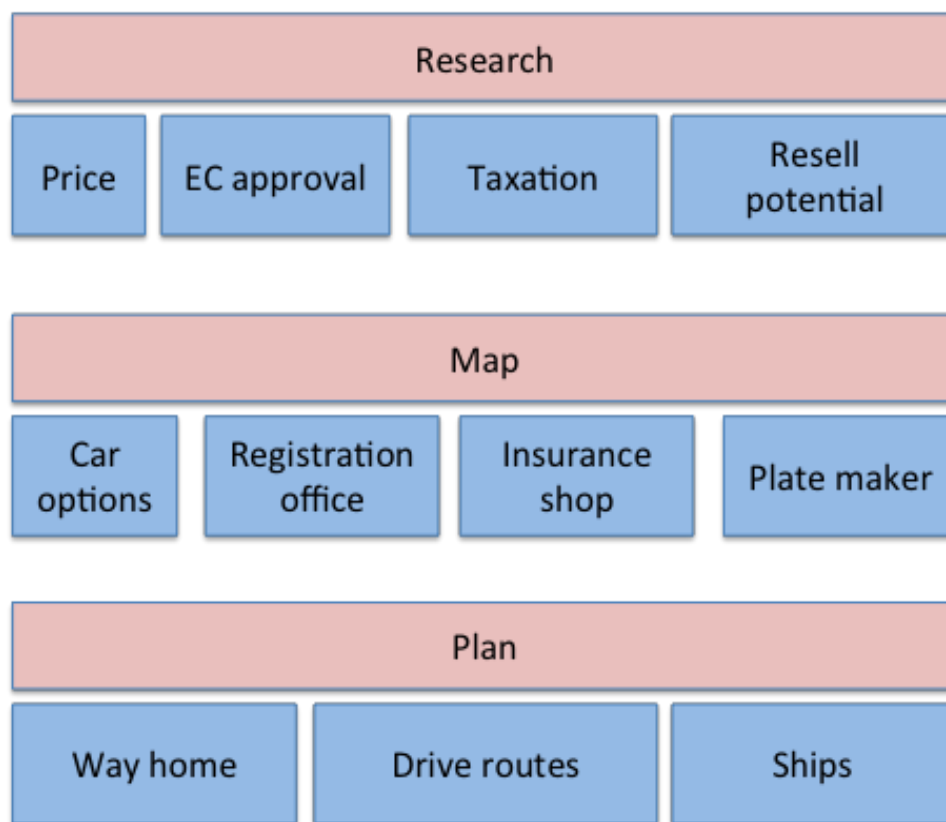


Figure 3.1: Preparation checklist

3.1.3 Research

Choosing the brand and the type of the car is very critical. It is also important to consider whether to buy a car to your own use for years or to sell after a couple of months.

The things that are important are the mileage, rarity and the price range in Germany and in Finland. Of course the condition and equipment's of the vehicle are important.

If the main idea is to use the car in Finland for years, it is possible to choose also rare models and enjoy the individuality. On the other hand the most common models are easiest to sell in Finland. The price of the car is important, of course because the solid idea to import a car from Germany is to get it with a lower price or with better equipment than in Finland.

The value of a car decreases in Germany faster than in Finland. Rather new cars are usually the best options although the price of used cars has decreased in Finland during last years. More than decade old cars have already lost their age based value both in Germany and in Finland and they are seldom found in car dealers in Germany because the dealer's don't want to take the risks based on consumer's protection regulations. Still, the winter in Germany is shorter and there is no corrosion in there because there is not need for salt in the roads. That is why it is sometimes possible to find good individual car even over 10 years (Savolainen and Savolainen 2011)

In Germany there is also vehicles marked "Händler oder Exportpreis". This means practically that the seller does not want the risk of based on consumer's protection regulations because of some reason – the buyer should find out that reason. Some times a car in car shop in "Im Auftrag zu verkaufen" and the real seller is a private person who is not responsible for the consumer protection. (Savolainen and Savolainen 2011)

When a used vehicle is imported, officials (in Finland Trafi) may require the routine inspection only if similar document is needed in the state from where the vehicle has been purchased. (European Commission, 2013.) If the vehicle is with out these documents it takes a lot of money to have the new documents.

It is also practical to estimate the taxation beforehand. It means picking up the most profitable model thinking by "taxwise" It is practical to know your budget beforehand and also to find out how to use the sum of money about the size of a car abroad.

3.1.4 Mapping

”Well planned, -is half done,” Is a good saying that applies even in this case. There is many things that if done ahead will make the journey much easier. A good place to start is to map out car locations that could be potential cars to buy. This is really easy to do using Google maps and the car sales website. Any search website will show you the estimated location of the potential vehicle. It is wise to go look at cars that are within reasonable distance from each other. Once the search area is definite, it is smart to book the flight, the rental car and a hotel for a few days to the near by airport.

Cultural differences or similarities is practical to take account for, there are some national holidays when all the shops are closed (for example 3.10. the National Day). The Southern Germany is mainly Catholic and the Northern Germany is Protestant and because of this there are some catholic festivities and national holidays. During those days also the officials are closed. From epiphany to Mardi Grass there is the carnival time and many kind of concessions might happen. (Savolainen and Savolainen)

If the process seems to be too demanding, it is possible to choose to buy the whole service from private Finnish companies (for example www.autosaksa.fi, www.belcar.fi, www.kcs.fi). Of course these companies also need their expense and even profit. Still, it gives an opportunity to buy something more than is offered in a car dealer in Finland

Estimation of the resell potential and the selecting the car belong together.

I used some cases I knew and the websites to compare.

First I did think about buying a fancy car, for example a Jaguar X type V6. It could be purchased in Germany model 2009 by 3600 euro that's sounds quite a good deal. But the tax about it would have been over 3000 euro. That kind of car in Finland in that time differed between 6000 - 9000 euro. In Finland the buyers for Jaguar are scarce and the Brand is maybe under valued. So that seemed too risky for me.

An option from another type and side of the price range would have been Volkswagen Golf 2011. Price for car in that time would be about 7700 euro in Germany. Tax to Finland was 1600 euro. This kind of car was sold in Finland quite easily for about 12 000 euro.

A car suitable for my own use. When working with a car dealer in the middle of those fancy cars, Volkswagen Golf not the car of my dreams. That was why I decided to look for a BMW. The process is presented in the case description in chapter 4.

In Finland the legislation (§ 67) prevents the Customs to give preliminary ruling about the tax an individual vehicle. Still the estimation is necessary to be in a safe side and to be able to estimate if the importing is profitable.

It is safe to count the tax at least as an estimation-using calculator offered in the net.

<https://www.veronmaksajat.fi/Asunto-ja-auto/Autot/Kaytetyn-auton-tuonti-Suomeen/>

Buying from a car dealer is connected to the consumer protection regulation in Germany. This does not cover buying from a private person the purchase. The biggest dealers in Germany may have about 1000 cars for sale. A private person should not have many cars for sale in the same time – if he does, he may be considered as a dealer. The reliability of the seller has to be estimated. A positive sign is if he comes to the registration office with the buyer to help with the buyer. In the office his ownership for the car is checked by the clerks (Savolainen and Savolainen 2011)

The number production number must be the same as in the papers. Fahrzeugbrief is the document that defines the current and former owners. It is not possible to sell the car without it. Fahrzeugschein is the other document that should be in the car. These both documents are needed to be able to sell the car. (Savolainen and Savolainen 2011)

Tampering of the mileage was prohibited in 2005, still it happens and sometimes it is impossible to find out the reliable mileage. The service manual is important also but because of the personal information safety the service station is not allowed to give information any other than the current owner, so it has to be checked in the service place. The equipment are not necessarily the same as in Finland but if a car has EC approval there should not be problems to have it approved in Finland. Written deed is a must using a ready formula (recommendable) or a paper (Savolainen and Savolainen 2011)

The most practical way to pay the purchase is with cash. Of course it is risky. The price of a car is often more than the limits of the credit cards so it is not an option. Another but slower option is SEPA payment. In Europe 33 countries belong to the SEPA which makes it easier to do the transaction from a country to another, Germany and Finland are included. Still it takes time for the money to travel to Europe (www.fkl.fi)

It is safe to take care of the registration process together with the seller for both parties. The insurance is the first thing to be bought in the plate makers office.

After that the registration is possible and after that the plates could be acquired in the same shop where the insurance was purchased.

The plates with yellow ending are possible to get fast but they are only good for 5 days to move the car to Finland but they are not valid in Denmark.

The plates with red ending are also valid in all EU member countries, also in Denmark (essential when choosing this route), they are valid for 2 weeks. (Savolainen and Savolainen 2014)

3.1.5 Planning the way back to home

Way home depends on how successful is the car deal. Sometimes you have to consider coming back without the car. In those cases the return ticket comes in handy. If you only purchased a one-way ticket it might be expensive to buy the return ticket.

If the car deal was successful and you came with the car the way home it is also good to plan well. Now and again some boat companies are selling packets including flight to Germany and a boat ticket with the car back to Finland. The boats to Helsinki leave from Travemunde or from Rostock and it takes 20-36 hours. You have to remember also to buy the boat ticket for the car. It is possible to ship the car by boat or by truck and have a flight for your self but it is considerably more expensive (about 1000 euros – Savolainen and Savolainen 2011) than bringing it by your self.

It is quite popular to drive through Denmark to Stockholm and then take the ferry to Turku or Helsinki. In this choice it is important to count the register plates, ferry fees and bridge tolls and the boat ticket with the car from Stockholm to Turku or Helsinki. The distance is about 1000 km and usually a hotel stay is also needed. The boats to Finland are also quite full during the summer months.

It is also possible to drive through Poland but the roads are risky and partly in bad condition and you also would need a one or two hotel nights. (Savolainen and Savolainen 2011). At the time there is no passenger ferry from Poland to Helsinki, so you would probably have to drive further on the Via Baltica through the Baltic countries but it is a long way although the cost is lower than in the other routes. The road is not necessarily in good shape and its reputation concerning the safety is not very high.



Figure 3.2 Illustration of the trip planning process.

3.2 On site

Call ahead to sellers and arrange visits, all sellers and not even dealerships are open everyday or don't even hang around their shop at all. A navigator with Germany road map will definitely come in handy.

On site a thorough inspection of the vehicle is in place, its handy to use one of many checklists made to help remember what to check on a used car before purchase. Check Tekniikan maailman magazines "opas käytetyn auton ostajalle". After inspection of the exterior and interior the papers must be inspected, to clarify country of register and country of origin and to determine who owns the car.

After assuring the general condition of the car and that the papers are in order. Negotiate the price and make the purchase. The prices in Germany are far less negotiable than in other countries since the Germans tend to price their sales items with reason and little room for discounts.

3.3 After deal

After purchasing the car its time to get register plates for the car. In Germany the register plates are only the owners not the cars like in Finland. The salesman might take the time to help with the fairly complicating job of retrieving the plates. But it is also possible to get them on your own. It all starts by going to an auto insurance shop or a plate maker, usually there is a couple located near any car dealer. First purchase the insurance needed, it is possible to by insurance for 5days - 3 months. Insurance must be purchased to the drivers or car owner's own name. After getting insurance the registrations office is next, from there a permit needs be purchased for plates. With insurance and permits the plate makers is to be visited and plates should be purchased. With the plates purchased a visit to the registrations office is needed there a officers will ratify that the plates are according to the permits and insurance and place a stamp of approval on the plates. This stamp validates the whole process and makes the plates ready for use.

3.4 When back to Finland

Upon arrival a visit to the customs office is necessary, a brief form needs to be filled and handed in to inform of the in use taking of any vehicle. (Käyttöönotto ilmoitus) At this point you are to remove the German plates and replace them with Finnish permit stickers. The permit stickers are valid for the next 3 months but the tax declaration and the vehicle individualization form must be handed to the customs office within 5 business days after the in use taking.

The tax declaration is a form that is used to inform who has imported a vehicle and what kind of vehicle to Finland. This form works together with the vehicle individualization form to give the Finnish customs office all the information they need to tax the car with right manner and amount.

The import tax process usually takes anything from two weeks to two months. During the waiting time the car needs to be taken to a certified inspection to make sure that it is in operable condition for Finnish roads.

When the tax decision comes the importer has 14 days to make the tax payment and after it is completed Finnish license plates can be retrieved from the inspections office.

If the tax decision is totally out of calculations it is possible to file for cancellation of the tax decision hence a reasonable fine will have to be paid.

After getting plates its time to make sure that everything went according to calculations and plans since it is possible within certain limitations to file a complaint to the customs office if the importer feels he or his automobile was treated in an unreasonable manner. (Savolainen and Savolainen 2011)

4 CASE BMW 735iA

4.1 Buying and importing

The BMW 735iA was bought during exchange and internship time done in Frankfurt Germany. The decision to buy a executive car came from notice of a huge price difference compared to Finland and the lack of never owning an executive style car.

Many hours were placed in preparation work done at a student apartment in Germany. The research proved that the market price level in Germany for an early series car was between 7000-9000 euro at the time. In Finland the price level was between 23000-30000 euro, which was one of the key factors to making this choice. The taxes were calculated according to previously made decisions made during the same year for the same car. Tax decisions varied between 5000-9000 euro.

Interesting cars for sale were places on Google maps to give an exact idea of which cars can be visited during the same day. The choice the individual vehicle was narrowed down according to price, mileage, equipment and location. In the beginning 5 individual options were chosen to be visited in the next 2-3 days The first two cars happened to be blue in exterior color and an observation was made that there was big problems with paint and lack with these early series BMW cars. The sellers were not willing to give enough discount to cover a new paint job so these individuals were excluded from the search.

The next day a white and a silver color car were visited. The white collared car turned out to be an originally blue car, which had been over taped with car wrapping tape, and that job was done very poorly so this car also got excluded from the search. The silver color car was next on the list and it was located in a small Turkish dealership on the outskirts of Frankfurt Am Main. The car was very nice on the outside and inside so a test drive was made, which turned out to be excellent.

After the test drive the price was negotiated from 8900 euro to 8000 euro, which a very big discount is this price range. After making the deal the dealer helped to get 2 month driving plates for the car.

The journey to Finland was conducted a few months later through Denmark and Sweden. Driving to Finland was the most cost efficient way of getting home, since in summer time the Travemunde - Helsinki ship costs over 600 hundred euro. Driving costs are about 300 euro road fairs included.

Taxation for the vehicle was calculated to be between 5500-6000 because of the high co2 emissions, and the variable between the values of one like this in Finland. In Finland all the paper work was completed quickly since the certificate of origin that is needed for proving the co2 emissions was with the cars papers.

4.2 Analyzing the case

In the case study it was essential to live in Germany during that time because of the Student Exchange. It made it possible to make the research and look for the car "on site". It would have been far more difficult to take care of the process from Finland. The car in the case study was too expensive to use and too luxury for a young person to use in Finland and it was sold for the next user by the same cost as used to the purchase. When analysing the process it would have been practical to by a cheaper car. On the other hand the whole process offered a possibility to learn a lot about trading abroad and it has already been useful in my carrier.

A case study should be a ready-made dilemma for the reader. Comparing the price of the car bought in Finland or imported to Finland is important when considering the purchase. It is not possible to give an exact solution weather to import a car privately or not.

The trip to the place where to do the purchase is critical and also the time used to look for the car. The most part of the cost went to travel arrangements. Savolainen and Savolainen (2011) have estimated the absolute price for buying a car in Germany to be about 1000 euro. Many private companies offer it by a better price but the limits of the services are changing a lot. They also estimated that the biggest part goes to the cost of the travelling.

When selling out the car in Finland it might be difficult when the car is imported as used. The type of the car might be essential for the price of the car in Finland and sometimes changes in the price might be impossible to predict.

The overall cost to use a car is also considerably high in Finland although it has lowered in recent years (Savolainen and Savolainen 2011).

The car owners are facing also other taxes than the import tax. They are not the target of this research but also they were compared in the former research ordered by EU (http://ec.europa.eu/taxation_customs/resources/documents/vehicle_tax_study_15-02-2002.pdf)

The cars both in western and even in central Europe might be equipped less suitable to the Finnish climate and especially for the wintertime when the temperature can go as low as 30-40 degrees Celsius below the zero. The interior heater may be weak but the air conditioning even too efficient. Freezing cold up in here are wearing for the cars. Winter tyres and engine block must be acquired and installed in Finland. This is also a risk factor if the car is imported to Finland during winter months when the roads can be very slippery. On the other hand the climate is better to the cars without corrosive salt during the wintertime.

In Germany the culture of owning a car differs of that in Finland. The cars are well maintained and equipped and the owner are proud of them and also dare to bring out their own views in their car. I learned that when living in Germany. The same kind of conclusion was done in another research of this topic (Laakkonen 2013) . On the other hand in a former also qualitative research there was no difference in the attitudes between customers having an imported car and those who did not (Mykkänen J-M 20118)

The process to buy and import the car was reasonable to learn although some paper work was needed. The payment was a little complicated. I could use my German bank

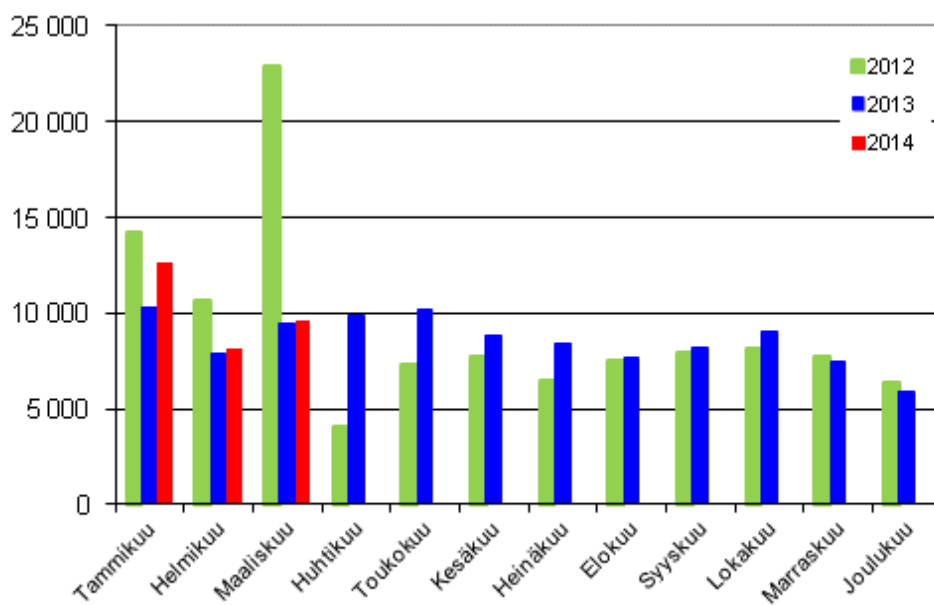
account but even in there the clerk in the bank was suspicious when I took out quite much of cash. Other payment options may be difficult, slow and expensive to use. and even longer the time needed to the process.

In Germany the selection of cars for sale is really wide but the time and money needed for travelling add the cost considerably. In some cases the real mileage is difficult to find out. The tampering of mileage still happens although it has been prohibited for years. May also because of this it is more difficult to resale a car pre owned in Germany than the ones first time registered in Finland. The other researcher brought up the same conclusion. (Laakkonen 2013)

It is difficult to know what happens to the car import in Finland in the near future. A change happened in the regulations in April 2012, which is seen in the statistics. (figure 3)

In March this year (2014) 9626 new passenger cars was registered in Finland, the amount of new passenger cars had been increased 1,3 %. The first time registrations increased 8,6 %. From the comparable time in last year. (Tilastokeskus)

First time registrations, passenger cars.



The most popular brands in 2014 in first time registrations were Volkswagen, Toyota and Skoda. (Lähde: Ensirekisteröintitilastot 2014, Tilastokeskus, Trafi)

According to the Custom statistic the three most popular imported passenger car brands have been Mercedes Benz (25%), BMW (18%) and Audi (10%) for years. In recent years the rough amount of imported used passenger cars have been 20 000, the peak year was 2010 with 28 705. In 2014 this amount during the first quarter of the year has been 4000. It seems that the importing is maybe decreasing (www.tulli.fi / yksityisille tilastotietoa)

The amount of companies producing car import services is large. When seeking by connecting information, about 1400 businesses in Finland inform offering services in the importing process. There are also a lot of companies specialized on these services. In the future we see if they all are able to continue.

This thesis study made me realize that I would not choose car for my carrier although I have always been interested in motors and fancy vehicles. Personally I signed the initiative to take the car tax away but there was not so many of us.

After all, I learned a lot during the process and maybe it would be fun to look for a fancy car in the future. The cost would feel lower if I connected it to a holiday as in the former presentation was suggested (Savolainen and Savolainen 2011) - There is a lot of interesting places to see in Germany any way.

4.3 Conclusions

Based on this research I could state that it is still possible to import a used car from Germany but to do it profitably is restricted to very narrow line of makes and models. There is a wide selection of companies providing ready-made services for the process, and quite many of the car dealers also provide this service. The price of the service process might decrease because of the competition in the market. That way it might be less profitable to import a used automobile as a private person. It would be still profitable to import a fancy car to your own use after careful consideration of the individual car.

The legislation of car tax varies between EU member countries and structure and future

of European Community might influence it. People in Europe are crossing the borders between European countries more easily and it may eventually harmonize the regulations in this economic area.

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Appendices


Appendix 1. Declaration of use

		ILMOITUS AJONEUVON KÄYTTÖNOTOSTA	
		Tyhjennä lomake	Tulosta
Ilmoittaja täyttää:			
Nimi		Puhelinnumero	
Osoite Suomessa		Postinumero	Postitoimipaikka
AJONEUVO			
Laji	Merkki	Malli	
Valmistenumero (täydellinen)	Käyttöönottovuosi	Moottorin tilavuus	
ETA-REKISTERÖINTITIEDOT			
Rekisteröintivaltio	Rekisteritunnus	Rekisteröinnin päättymispäivä	
ETA-REKISTERÖIDYN AJONEUVON VAKUUTUSTIEDOT			
Vakuutusyhtiö	Vakuutuksen päättymispäivä		
Päiväys	Ilmoittajan allekirjoitus		
Tiedot ajoneuvon luovutuksesta:			
Luovutuksensaajan nimi ja luovutuspäivä		Puhelinnumero	
Osoite Suomessa		Postinumero	Postitoimipaikka
Tulliviranomainen täyttää:			
Ajoneuvoa saa käyttää väliaikaisesti verotta enintään ____ . ____ .20 ____ asti.			
Ajoneuvon käyttöoikeus päättyy kuitenkin tätä aiemmin: <ul style="list-style-type: none"> - jos autoveroilmoitusta ei anneta Tullille viiden (5) päivän kuluessa tämän ilmoituksen vahvistamisesta - jos autoverotus peruutetaan - autoverotuspäätöksen eräpäivänä 			
Tullin vahvistama ilmoitus on pidettävä mukana ajoneuvossa. Ajoneuvon käyttö edellyttää voimassaolevaa rekisteröintiä tai siirtolupaa.			
<input type="checkbox"/> Kilpailukäyttö edellä sanotun estämättä		____ . ____ .20 ____ asti.	
<input type="checkbox"/> Autoverottoman ajoneuvon käyttö 30 pv edellä sanotun estämättä		____ . ____ .20 ____ asti.	
Tulli vahvistaa tämän ilmoituksen vastaanotetuksi			
		Tullitoimipaikka	
(Leima)	Päiväys		
		Allekirjoitus	

Väliaikaisen verottoman käytön edellytyksiä ei tutkita ilmoituksen vahvistamisen yhteydessä.

Verovelvollisen antamat puutteelliset, erehdyttävät, väärät, vaillinaiset tai virheelliset tiedot voivat johtaa jälkiverotukseen tai veronkorotukseen. Mikäli henkilö jättää ilmoittamis- tai tietojenantovelvollisuuden asianmukaisesti täyttämättä, hänet voidaan tuomita autoverorikkomuksesta sakkoon.

Appendix 2. Declaration of import

		AUTOVEROILMOITUS	
		Tyhjennä lomake	Tulosta
1. Verovelvollisen nimi ja osoite		4. Asiamiehen nimi ja osoite	
2. Y- tai henkilötunnus	3. Asiakastunnuksen jatko-osa	5. Asiamiehen Y-tunnus	
6. Asiakkaan viite		7. Ajoneuvon edellisen omistajan nimi	
8. ALV-rekisteröity <input type="checkbox"/> Kyllä <input type="checkbox"/> Ei	9. Veropäivä	10. Veropäivän peruste <input type="checkbox"/> Veroilmoitus <input type="checkbox"/> Rekisteröinti	
11. Ajoneuvon hankinta-alue	12. Arvonmäärityispäivä	13. Arvonmäärityispäivän peruste <input type="checkbox"/> Veropäivä <input type="checkbox"/> Uuden ajoneuvon luovutus sopimuksen päivä	
AJONEUVON TIEDOT			
14. Ajoneuvoluokka			
<input type="checkbox"/> Henkilöauto M1	<input type="checkbox"/> Pakettiauto N1	<input type="checkbox"/> Moottoripyörä L3	<input type="checkbox"/> Sivuvaunumoottoripyörä L4
<input type="checkbox"/> Kolmipyörä L5	<input type="checkbox"/> Nelipyörä L7	<input type="checkbox"/> Linja-auto M2	<input type="checkbox"/> Muu (selvitys lisätiedoissa)
15. Ajoneuvo on <input type="checkbox"/> Uusi <input type="checkbox"/> Käytetty	16. Ensimmäinen käyttöönottopäivä	17. Vaimistenumero	
18. Merkki ja Malli		19. Oma massa (kg)	20. Kokonaismassa
22. CO ₂ -päästö (g/km)		21. Kantavuus	
		23. <input type="checkbox"/> Vaadin, että verotus toimitetaan selvittämäni CO ₂ -päästön perusteella (selvitys veroilmoituksen liitteenä)	
UUDEN AJONEUVON TIEDOT			
24. Tunniste	€	Autoverolain mukaan verovelvollinen on ajoneuvon ensimmäinen rekisteriin merkitty omistaja. Sen, jonka nimissä veroilmoitus on annettu, on välittömästi ilmoitettava kirjallisesti Tullille, mikäli ajoneuvon ensimmäiseksi omistajaksi aiotaan rekisteriin merkitä joku muu henkilö kuin se, jonka nimissä tämä veroilmoitus on jätetty. Ilmoitus annetaan sille tullitoimipaikalle, johon veroilmoitus on jätetty. Jos ilmoitusvelvollisuus laiminlyödään, sille jonka nimissä veroilmoitus on jätetty, voidaan määrätä autoverolain 59 a §:n mukainen virhemaksu.	
25. Oma autoveroton ovh	€		
26. Uuden kulkuvälineen arvonsisäveron peruste euroina	€		
27. Tunnisteen arvo	€		
28. Lisävarusteiden autoveroton ovh	€		
YHTEENSÄ		€	
VERONALENNUS- TAI VAPAUTUSPERUSTE			
29.			
<input type="checkbox"/> Alennettun veron pakettiauto (autoverotaki 8 §)	<input type="checkbox"/> Eläinlääkintäauto	<input type="checkbox"/> Pelastusauto	<input type="checkbox"/> Ruumisauto
<input type="checkbox"/> Muuttoajoneuvo	<input type="checkbox"/> EY-toimielin	<input type="checkbox"/> Matkailuauto	<input type="checkbox"/> Muu (selvitys lisätiedoissa)
<input type="checkbox"/> Diplomaattijoneuvo	<input type="checkbox"/> Invataksi	<input type="checkbox"/> Taksiauto	
<input type="checkbox"/> Sairasauto			30. Liikenneluvan numero
31. Lisätietoja			
32. Päiväys			
33. Ailekirjoitus, puhelinnumero ja sähköpostiosoite			
Viranomaisen merkintöjä			
sis ajolupapvm			
		Tyhjennä lomake	Tulosta

Appendix 3. Declaration of individuality


 Käytetty auto, yksilöinti
 Autoveroilmoituksen liite

Ajoneuvonne yksilöimiseksi pyydämme Teitä täyttämään huolellisesti tämän lomakkeen. Autoverolain mukaan verovelvollisen antamat puutteelliset, erehdyttävät, väärät, vaillinaiset tai virheelliset tiedot tai asiakirjat voivat johtaa jälkiverotukseen tai veronkorotukseen. Mikäli henkilö jättää ilmoittamis- tai tietojenantovelvollisuuden asianmukaisesti täyttämättä, hänet voidaan tuomita autoverorikkomuksesta sakkoon. Tässä lomakkeessa ilmoitetut tiedot voidaan tarkastaa. Voitte tämän lomakkeen lisäksi vedota ajoneuvonne yksilöllisiin ominaisuuksiin, joilla mielestänne on merkittävä vaikutus yleiseen vähittäismyyntiarvoon. Teidän tulee esittää vaatimus ja näyttö sen tueksi kirjallisesti ennen autoveropäätöksen vahvistamista. Tältä osin ajoneuvonne tarkastetaan erikseen.

VEROVELVOLLINEN TÄYTTÄÄ			
Merkki	Malli ja varustetaso (Suomessa käytössä oleva)		Ensirekisteröintipäivä
Valmistenumero	Matkamittarin lukema km	Todellinen ajomäärä km (kirjallinen selvitys) <input type="checkbox"/> ei tiedossa	
Korimalli <input type="checkbox"/> Sedan <input type="checkbox"/> Viistoperä	<input type="checkbox"/> Farmari <input type="checkbox"/> Coupe <input type="checkbox"/> Avoauto	<input type="checkbox"/> Tila-auto <input type="checkbox"/> Muu?	Moottorin tilavuus <input type="checkbox"/> teho cm ³ kW
Käyttövoima <input type="checkbox"/> Bensa <input type="checkbox"/> Diesel <input type="checkbox"/> Sähkö	<input type="checkbox"/> Maakaasu <input type="checkbox"/> Muu?	Voimansiirto <input type="checkbox"/> Etuveto <input type="checkbox"/> Neliveto <input type="checkbox"/> Takaveto	Vaihteisto <input type="checkbox"/> Automaattinen <input type="checkbox"/> Manuaalinen Vaihteiden lukumäärä _____
Auton kunto	<input type="checkbox"/> hyvä	<input type="checkbox"/> normaali	<input type="checkbox"/> huono (kirjallinen selvitys)
Ovien lukumäärä _____ kpl	Penkkirivit _____ kpl	Istumapaikkoja _____ kpl	
Ajoneuvon lisävarusteet			
<input type="checkbox"/> Metalliväri	<input type="checkbox"/> DVD-näyttö	<input type="checkbox"/> Kattoluukku <input type="checkbox"/> man. <input type="checkbox"/> autom. <input type="checkbox"/> lasinen <input type="checkbox"/> peltinen	
<input type="checkbox"/> Nahkaverhoilu	<input type="checkbox"/> TV-vastaanotin	<input type="checkbox"/> Ilmastointilaite <input type="checkbox"/> autom. <input type="checkbox"/> man.	
<input type="checkbox"/> Turvavyöryt _____ kpl	<input type="checkbox"/> Murtohälytín	<input type="checkbox"/> Pysäköintitutka <input type="checkbox"/> edessä <input type="checkbox"/> takana	
<input type="checkbox"/> Xenon –ajovalot <input type="checkbox"/> kääntyvät	<input type="checkbox"/> Polttoainetoiminen lisälämmitin	<input type="checkbox"/> Peruutuskamera	
<input type="checkbox"/> Sähköisesti säädettävät istuimet <input type="checkbox"/> muistilla <input type="checkbox"/> ilman muistia	<input type="checkbox"/> Sähköinen ajovakausjärjestelmä	<input type="checkbox"/> Pysäköintivastin	
<input type="checkbox"/> Navigointijärjestelmä	<input type="checkbox"/> Tasonsäätöautomaatiikka	<input type="checkbox"/> Audiolaitteet	
Lisävarustepaketti ja muut lisävarusteet		Liitteet _____ sivua	
Päiväys	Verovelvollisen allekirjoitus, nimenselvennys ja puhelinnumero		

TULLIN MERKINTÖJÄ			
Lomakkeen tiedot	<input type="checkbox"/> on tarkastettu <input type="checkbox"/> ei ole tarkastettu	Tarkastushavainnot	Ajoneuvon kunto: hyvä / normaali / huono
Ajoneuvon tarkastus	<input type="checkbox"/> on tarkastettu <input type="checkbox"/> ei ole tarkastettu		Esitetty näyttöä arvosta: kyllä / ei
Ajoneuvon kuvaus	<input type="checkbox"/> on kuvattu <input type="checkbox"/> ei ole tarkastettu <input type="checkbox"/> asiakkaan kuvat	Päiväys ja leima	Tullivirkailijan allekirjoitus, nimenselvennys ja virkapaikka


Tullilomake nro 27As_1.4.2009

Tyhjennä lomake

Tulosta

Appendix 4. Declaration of use for inspection office

Pdf-ohje - Pdf-instruktion Tyhjennä lomake - Töm blanketten



TraFi Liikenteen turvallisuusvirasto
Traffiksäkerhetsverket

Siirtolupahakemus
Ansökan om förflyttningstillstånd

Siirtovakuutushakemus
Ansökan om förflyttningsförsäkring

Lupnumero/Siirtovakuutusnumero (virkailla täyttää)
Tilstandsnummer/Förflyttningsförsäkringsnummer (ifylls av funktionär)

Ajoneuvon tiedot Fordonets uppgifter	Valmistenumero Tillverkningsnummer		
	Ed. rekisteritunnus Tidig. registrertecken	Ajoneuvoluokka Fordanskategori	Ajoneuvon merkki ja malli Fordonets märke och modell
Hakija Sökande	Hakija Sökande		Henkilötunnus Personbeteckning Y-tunnus FO-nummer
	Lähiosoite Näradress		
	Postinumero Postnummer	Postitoimipaikka Postkontor	Puhelinnumero Telefonnummer
	Asiamies (nimi) Ombud (namn)		
Käyttö Bruk	Käyttötarkoitus ja reitti päiväkohtaisesti Användningssyfte och rutt per dag		
Voimassaolo Giltighetstiden	Luvan ja siirtovakuutuksen voimassaoloaika Giltighetstiden för tillståndet och förflyttningsförsäkringen		
	Vakuutusyhtiö Försäkringsbolag		
Hakijan allekirjoitus Sökandens underskrift	Olen tarkastanut ja hyväksynyt siirtolupahakemuksen tiedot ja vastaanottanut siirtovakuutusinformaation. Jag har granskat och godkänt ansökan och mottagit informationen om förflyttningsförsäkringen.		
	Päivämäärä ja kellon aika Datum och klockslag	Hakijan allekirjoitus Sökandens underskrift	

Virkailla täyttää Ifylls av funktionär

Hakijan tai asiamiehen henkilöllisyys tarkistettu Sökandens eller ombudets identitet kontrollerad

Henkilötunnuksen neljä viimeistä merkkiä personbeteckningens fyra sista tecken

Siirtovakuutuksenantaja
LIKENNEVAKUUTUSKESKUS
Bulevardi 28, 00120 Helsinki, puhelin 040 450 4660

Förflyttningsförsäkringens givare
TRAFIKFÖRSÄKRINGSCENTRALEN
Bulevarden 28, 00120 Helsingfors, telefon 040 450 4660

Liikenteen turvallisuusvirasto, PL 320, 00101 Helsinki • www.trafi.fi • Y-tunnus 1031715-9
Traffiksäkerhetsverket, PB 320, 00101 Helsingfors • www.trafi.fi • FO-nummer 1031715-9

Tulosta - Skriv ut

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