

Saimaa University of Applied Sciences
Faculty of Business Administration, Lappeenranta
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Importing raw wood from Russia: How to develop Customs' common rules and increase importing

Thesis 2015

Abstract

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Importing raw wood from Russia: How to develop Customs' common rules and increase importing, 38 pages, 3 appendices

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The purpose of this thesis was to find out what procedures are needed to import raw wood from Russia to Finland. The goal was to possibly develop the existing procedures for both Customs' employees and clients. One of the authors is currently working and pursuing a career in Finnish Customs.

The information for this thesis was gathered mostly on the Internet because it was such a recent topic and only updated information could be used. The used literature was Customs' codex and legislation books. Furthermore, the inside information from the Customs was an important asset.

The research was done by a questionnaire that was handed personally to the randomly picked sample group. Contrary to expectations, the sample group was small itself and only half of them ended up responding which weakened the validity of the research.

Keywords: import, raw wood, clearance procedures, taxation, legislation, the EU, Russia

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1 Introduction

1.1 Background

The main reason for choosing this topic was due to the fact that one of the authors is currently working at one of the Custom Districts of Finland. Furthermore, it is a topic that is interesting as well as benefits Customs itself. The employer has specifically asked to research this particular topic.

It is often discussed how to make things easier from a customer's point of view but a fact remains that, what is easier for the employees is also beneficial to the customer. With this in mind, researching the issue is important in order to see it from the employee's perspective.

1.2 Exact objectives and delimitations

The purpose of this thesis is to research how to improve the importing procedures with Russia to increase importing to Finland. The thesis also aims to ease the workload off the Customs' employees with possibly simpler procedures. This thesis focuses only on the Russian raw wood importing to Finland.

1.3 Theoretical framework



Picture 1. Theoretical framework of the thesis.

1.4 Research method

The research method that is used in the thesis is qualitative research that is conducted by a questionnaire sent to the personnel of Nuijamaa Customs. The data is analyzed by the authors of the thesis.

1.5 General information about Finnish Customs

Customs' department existence and operations are based on the law. The law on Customs Service defines customs department duties. The National Board of Customs and its subordinate Regional Board, five customs Districts (Southern, Eastern, Western, Northern and Åland Islands) and customs laboratory form a Customs Department. It is a central bureau of the Ministry of Treasury and it was established in 1812.

Finnish Customs monitor legal and uncover illegal flow of goods, and targets to national and international lay down tax and trade policies, as well as other measures. Customs is a service and law enforcement organization that ensures the smooth functioning of the internal market and collects all the necessary taxes, fees and tariffs. It promotes the legal foreign trade and ensures that provisions are obeyed. Moreover, it protects society by preventing narcotics and other dangerous substance smuggling and financial crimes.

Finnish Customs is a part of European Union Customs System and it cooperates with the business sector as well as with national and international authorities. The custom's main duties are taxation, foreign trade maintenance and protection of society. It manages collection of the taxes, fees and tariffs for Finnish State and the European Union. Therefore, it also participates in preparation of customs legislation.

Foreign trade duties, customs, takes care of the implementation of the EU's common trade policy and participates in customs activities in the preparation of the provisions both in Finland and in the EU and WCO (World Customs Organization).

Customs protects society and its citizens by running the import controls on foods and consumer goods and preventing the import and export prohibited items and substances. Moreover, it also fights against national and international criminality with other authorities. (Tullilippu 2011).

2 Russia as an importer

2.1 Russian economy in general

Russia is in terms of gross domestic product among the world's one of ten largest economies. The country's economy grew during the 2000s first decade rapidly. Growth was supported notably by raw oil, and the world market prices of metals increased tremendously. At some point Russia rose up to become the world's largest oil producer. After 4-5 percent of growth in Russia's economy it started to decline and in 2013 the economic growth was only 2 percent. According to the Bank of Finland (BOF) the forecast for Russia's GDP in 2014 - 2016 will not grow much because of the crisis in Ukraine that increases uncertainty among private investors. Economy will recover gradually with the world's economy and trade growth even though the price of oil is still expected to decline.

Russia's largest processing industries are manufactures of petroleum products, steel, food, vehicles and chemical industries. The growth sector has included petroleum products, manufactures of medicine products and paper.

The service sector's share from GDP has increased 60 percent. Its growth sector includes retail, the finance sector, telecommunication and property business. What comes to production development, the agenda that has been raised is the diversification of the economy and modernization of the industry.

Russia imports significantly machinery and equipment, iron metals, consumer products, cars, food, medicine, cloths, shoes and furniture. Export includes raw oil, other petroleum products and natural gas. The share of these is two thirds of the whole export. Other noteworthy export goods are ore and minerals, machinery and equipment, iron, steel, food, agricultural products and mineral fertilizers. (SVKK 2015a.)

Along with Germany and Sweden, Russia is a very important trading partner for Finland. Its significance to Finland has grown whereas other European countries' import demand has decreased. In 2012 trade between Russia and Finland was worth 16.2 billion euros of which import was 10.6 billion euros. (Ulkoasiainministeriö 2015a.)

2.2 Russia and the World Trade Organization

Russia is committed to several international trade agreements, and in practice it has customs agreement with all the western countries. Therefore, it means that the goods which are imported to Russia are under the most favored nation treatment and basic customs fees are charged based on Russian Customs Tariff. Countries that do not have trade agreements with Russia are charged with double customs fees.

In 2009 Russia informed the World Trade Organization of ending direct membership negotiations and continuing negotiations of Russia, Belarus and Kazakhstan to establish their own customs union and with this intentioned of being a new WTO member. A customs union between the three countries came into force in early 2010. In this case, border controls were eliminated between Russia and Belarus, within certain limits, and customs clearance of goods produced in the customs union member states would be abandoned. Obviously, the customs border between Russia and Kazakhstan was removed, which means that the customs clearance was moved permanently to the external border. This customs union might have been a delay for Russia to get a WTO membership.

In Russia, the customs policy is held as a tool for improving the internal and global competitiveness development. The duty of the customs policy is to promote the modernization of the industrial production with foreign advanced technology, to increase the productive cooperation between Russian and foreign companies, as well as to transfer the operations of global companies to Russia and protect the domestic market. The main participants in the preparation of Russia's trade policy are the Board of Economic Development and Ministry of Industry and Trade Ministry.

The importance of income from forest industry exports is very small in the Russian budget. In exports, the share of raw oil, natural gas and petroleum products is 98 percent and the forest industry includes only the remaining two percent. Exports cover a fifth of Russia's budget revenues. Despite of the low level of importance of the forest sector, in particular exports of round wood have become a major topic of political debate and it has had an impact on the prepara-

tion of the development plan for the sector (Jutila, Karvinen, Leinonen & Välkky 2010).

In August 2012 Russia joined the WTO. The reduction of customs duties should have improved access to more affordable raw wood material from Russia and Finnish companies' position in the Russian market. However, the membership was not the expressway to easy wood supply.

According to Sari Karvinen of Metla (Metsätutkimuslaitos - The Natural Resources Institute), the membership had a positive impact immediately but the specific changes have not been very visible. Although import duties are already partly decreased and savings can be seen, there have been some negative features too (Liikanen 2013).

According to the authors, even though Russia's export duties decreased for raw wood material, duties for pulp goods increased instead.

As it has been mentioned before, Russia is very aggressive when it comes to the protection of its domestic market, even now as a WTO member. The Russians may still develop protective tariffs instead of customs duties. A particular concern is small and medium enterprises which operate mainly in the internal market. The competitiveness of large enterprises is expected to remain better and they are also expected to benefit in the long-term from the market opening (Liikanen 2013).

2.3 Raw wood

Round wood imported from Russia that is a share of Finnish forest industry's wood supply increased in the first decade of the 2000s up to one-fifth. A new record was made in 2005 when about 17 million cubic meters of round wood was imported from Russia. The Russian import wood, especially supply of birch pulpwood has been in most significant role to the pulp and paper industry. The share of Russian birch pulpwood was at the best more than half of Finland's total annual use of birch pulpwood. (Jutila et al. 2010.)

A considerable part of Russian forest exports has been unprocessed raw wood, some of which has been imported back to the Russian market in form of expen-

sive goods. To stop this unfavorable development Russia has introduced gradually rising export duties on round timber. The target of this is to stop the export of raw wood completely and at the same time force foreign companies to invest into processing raw wood in Russia.

At first the actual increase of export duties on round wood was enough to convince foreign buyers of how serious Russia is about reducing buyers' dependence on Russian raw wood. By far, the most export of round wood has come from Russia's European part of the region to Finland. According to Russian statistics, export to Finland in 2007 was 10.1 million cubic meters of round wood. (Jutila 2010).

According to the authors, Russia does not want to export round wood because they want foreign companies to invest money in the Russian forest sector, in order to control the whole production system, either in the timber or pulp and paper industry. As it was mentioned before, through active export duty policy, Russia is protecting its own production and domestic market. This is why Russia stopped negotiations with the WTO in 2009, and therefore keeps control over export duties.

Fuel wood, wood chips, sawdust, pellets and wood waste are according to Russian legislation either without export duties or the duties are relatively low. After the increase of export duties for round wood there has been a significant increase for the other forms of wood products in Finland (Jutila et al. 2010).

2.4 Impact of the Russian customs policy

Russia has succeeded to destabilize the foreign wood buyers' confidence in the availability of Russian raw wood material by having raised round wood's export duties and other raw timber exports.

Finally when it seemed obvious that the round wood export duties would come into force at the end of first decade of the 2000s, the Finnish forest industry had to adapt to the new situation. The main important adjustment measure was to cut the forest industry production and strengthen domestic wood sourcing. Moreover, timber imports from other countries such as Latvia, Sweden and Bel-

arus have increased. As a result of round wood export duties, other forms of raw wood like wood chips, sawdust and various types of waste wood were even more imported to Finland from Russia. Moreover, this also reflected on the increase of timber and plywood imports from Russia to Finland (Jutila et al. 2010).

2.5 Wood clearance locations and export procedures

In 2007 Russian Customs' organization decided to reduce clearance locations for raw wood. This decision entered into force in March 2008. Main reasons for the reduction of customs clearance locations may have been political.

From the Finnish point of view, it is more difficult to export wood to Russia. The decision was just a continuation to the previous decisions that were headed to the same direction. The first round wood export duties came into force in early 1998, and after that they have been increased several times in the 2000s. In addition to export duties, efforts have been made to slow down wood exports by impending new phytosanitary certificate (discussed further in chapter 3.8.1) granting regulations for conifer in 2005. In addition, Russian authorities' imposed fees for oversized and overweight vehicles have increased exports of timber from licensing bureaucracy that has increased Finnish timber transporters' costs and wood transportation costs in general, which has caused the transition to Russian operators (Jutila et al. 2010).

2.6 Russian forest sector in general

Russia is the superpower when it comes to forest resources and its forest sector development has great impact on international forestry. Russia's forest resources cover almost a quarter of the world's forests by volume and about one-fifth of the whole forest area. Its forest assets consist mainly of conifers, the share of which is roughly half the size of the earth's conifers. However, its forest resources have so far remained largely an unexploited opportunity for the forest sector in world trade. The industry's problems have been the competitiveness and the use of low degree production facilities as well as the lack of new investment in the forest sector, particularly in the pulp and paper industry. (Jutila 2010).

2.7 Trends of the forest industry in 2002-2015

From the perspective of international trade, the most interesting part is the foreign trade policy and Russia's membership in the World Trade Organization (WTO).

According to the program, the overall objective of the forest industry is the world's economy integration and strengthening the domestic suppliers' market position of wood and paper products in the market.

The Customs' regulation levels are designed to support high processed wood and paper industry, the export of products and to protect domestic production in the domestic market. The support for highly-processed forest export products through Customs' policies seems like an unusual solution. Export cannot be promoted in any way by a one-sided customs policy.

In this case, the question is probably about anticipation of future raw timber export duties, making the customs policy of round wood exports unprofitable and thus promoting the export of forest products. By decreasing the Customs duties, it increases the import of forestry industrial equipment not produced in Russia.

According to the program, Russia in principle takes a positive attitude of the WTO equal membership. The advantages of joining the WTO are an offer for equal opportunities in world trade, improvement of investment conditions and uniforming of the wood and paper industry products by implementing technical standards. On the other hand, joining the WTO might engage the effort to make a variety of measures to protect the domestic production. (Jutila 2010).

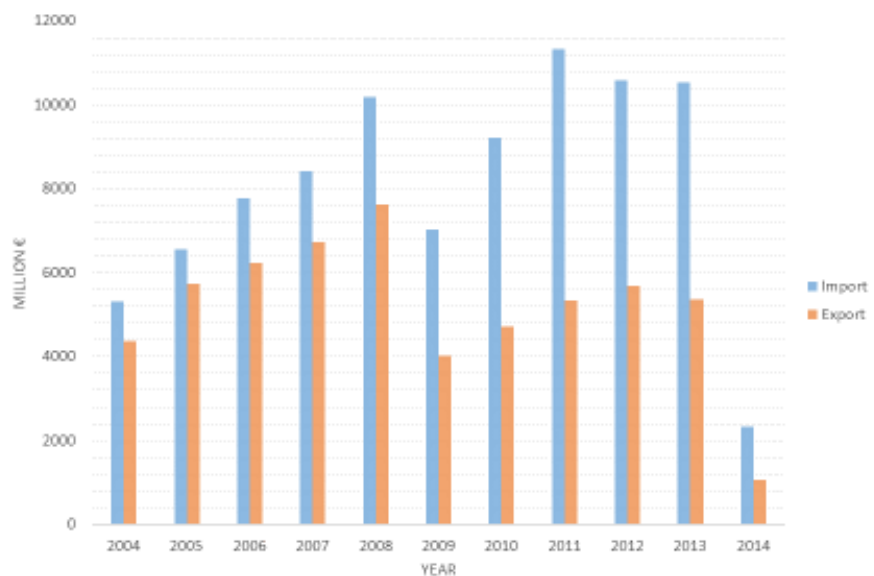
2.8 Implementation of the program in 2002-2015

The implementation of the forest industry development program is divided into three phases. The first phase (2002-2005) had to be carried out in support of investment conditions in legislative reforms, to promote the importation of a replacement production and implementing an effective domestic customs policy in order to protect domestic production and support exports.

In the second phase (2006-2010), it was planned to thoroughly renew production capacity in order to reduce resource consumption and improve product quality. In addition, raw material in the landlocked low-cost forest areas is optimally utilized in production.

In the third phase (2011-2015) it was intended to boost production in a balanced way within all the forested areas and to expand production through the introduction of new capacity as well as chemical and mechanical wood processing. Also planned at this stage of development was the infrastructure in forested areas where timber is hard to reach (Jutila 2010).

According to the authors, global free trade and global companies are seen as a threat rather than an opportunity. Genuine domestic production is protected from global competition; therefore at the same time wrong kind of domestic production is prevented from existing.



Picture 2. Trade between Finland and Russia between 2004-2014 (Tulli 2015)

Wood species	change								
	October 2014			January - October 2014			January - October 2014/2013		
	quantity 1000 m ³	value million €	single value €/m ³	quantity 1000 m ³	value million €	single value €/m ³	quantity %	value %	single value %
OVERALL	101	6	-	1124	75	-	2	-7	-
RAW WOOD	70	6	-	904	68	-	0	-5	-
Softwood	46	3	64,3	625	43	68,9	1	-3	-4
Pine	37	2	68,3	522	38	72,3	-4	-7	-3
<i>pine log</i>	19	1	51,3	303	16	53,0	6	4	-2
<i>other</i>	17	2	87,3	219	22	99,0	-15	-14	1
Spruce	9	0	45,8	96	5	51,4	40	39	-1
<i>spruce log</i>	0	0	53,8	21	1	62,5	200	235	12
<i>other</i>	9	0	45,6	74	4	48,2	22	15	-6
Other softwood	0	0	638,6	7	0	55,0	16	30	12
<i>other softwood log</i>	-	-	-	-	-	-	-	-	-
<i>other</i>	0	0	638,6	7	0	55,0	16	30	12
Hardwood	-	0	-	11	1	56,3	-43	-36	11
Birch	-	-	-	11	1	55,4	-43	-35	13
<i>birch log</i>	-	-	-	0	0	82,6	109	-16	-60
<i>other</i>	-	-	-	10	1	54,4	-44	-36	14
Other hardwood	-	0	-	0	0	1843,1	-88	-67	179
Firewood	4	0	39,2	105	4	36,0	16	26	9
Woodchip	16	1	52,9	122	6	49,1	-2	6	8
Saturated wood	4	2	381,2	42	14	343	-21	-18	3
WASTE WOOD	31	0	12,0	221	7	31	11	-23	-31
Pellet	2	0	130,9	38	6	148,7	-25	-28	-3
Other waste wood	29	0	3,6	182	1	6,3	24	7	-14

*Other includes round wood that does not meet the quality requirements of log trees (such as pulpwood and special wood species)
Source: Customs; Luonnonvarakeskus

Picture 3. Wood imports in October 2014 and between January – October 2014 (Luke 2015)

2.9 EU sanctions

International sanctions mean the limitation or suspension of economic and trade cooperation, e.g. transport and communication links or limitation or suspension of diplomatic relations with a specific country or specific groups.

The purpose of sanctions is part of other external policy actions that affect another country or group of people to engage in policy or activity which is considered as a threat to international peace and security.

Following the incident in Ukraine and Crimea, the EU has introduced restrictive measures on several grounds for Russia. The list of a few sanctions is outlined shortly below.

1. Restrictions on capital market → Council Regulations prohibited from participating (since August 2014) certain major Russian state-owned financial institutions as well as certain military indus-

tries or Russian finance companies operating in the oil sector (since September 2014).

2. Export and import of military equipment → Council decision prohibits the export of military equipment to Russia and imports from Russia. The ban also applies to the manufacture of such products and technical maintenance related services, brokerage services and military activities and related services offered to Russia or for their use. Also, financing and financial assistance related to military equipment is prohibited.
3. Dual-use export restriction → Council Regulation prohibits the export of dual-use items and technology to Russia. They are or may be partly used for military purposes or are made for military end-users. It is also prohibited to sell them for companies that produce products for civilian or military purposes. Moreover, technical assistance and brokering services as well as financial services are prohibited if they are related to military use (since September 2014).
4. Export restrictions relating to oil exploration and oil production → Council Regulation entered into force in August 2014 prohibiting the export to Russia of certain products that might be used for oil exploration and oil production. The prohibition applies to any separately listed technology products the end-use of which might be in the following project:
 - 1) Deep-sea oil exploration and production,
 - 2) Arctic oil exploration and production,
 - 3) Shale oil. (Ulkoasianministeriö 2015b).

Restrictions listed above are used to undermine Russia's actions due to the situation in Ukraine. Also other restrictive measures have been imposed due to the illegal connection of Crimea and Sevastopol and therefore the list is end-

less. Sanctions also include assets freeze, travel bans and some legislative measures (Ulkoasiainministeriö 2015b).

As a result the Russian economy is scolded by weak Russian ruble and low price of oil, but analytics believe the problem is much worse than it seems. It does not seem to worry Russia as much as it should (Talouselämä 2015).

According to the authors, Russia seems to take sanctions as an opportunity to regain domestic market and to start producing most of the goods by themselves. It does not want to be dependent on the EU or USA forgetting that it would take probably ten years for starts even to get started. However, Russia has decided to follow through its decision, so that is why e.g. thousands of tons of perfectly good food is destroyed every day.

The European Union has not set any sanctions or regulations that might directly affect timber trade. However, Russia on the other hand has threatened the EU with timber trade sanctions. For the Finnish forest industry it would mean major loss in income, because Finland imports 80 per cent of wood from Russia. More than half of it is birch pulpwood, which is not offered enough in the domestic market. According to Professor Pekka Sutela from the Lappeenranta University of Technology, Russia would not benefit from these sanctions. It would be sheer harassment, because this trick would only show that Russia is angry to the EU. (Etelä-Saimaa 2015.)

3 Clearance and import procedures

According to Finnish Customs there are three different methods of implementing the declaration: Katso Identification System, Single Administration Document and Electronic Data Interchange.

3.1 Katso Identification System

The customs declaration can be done by filling out an application form online on Customs' website. In order to do that, one (a company) must have a login for the Katso Identification System. After verification a person is able to immediate-

ly pay the invoice using online banks and once the tax has been paid the package will be sent to the receiver. In case there is a freight service involved, one will receive a bill of delivery and can reclaim the goods from the cargo terminal at the Customs.

The Katso Identification System is a tool provided by Tax Administration (Verohallinto) for businesses so that they can identify themselves to different electronic services of authorities. It can also be used by different kinds of unions, public sector (e.g. local municipalities) and estates. The service is free of charge.

The Katso service allows to manage a company's identification for both internal and external corporate authorizations. Sub-IDs can also be created for employees or family members etc. Furthermore, one can grant and receive authorizations to conduct business on behalf of a company. In addition, the authorization can be given to another organization.

The person who has a right by the trade register to act on behalf of the company can get access to the system. This person also has the authority to sign and create the sub-IDs for other employees. However, enterprisers and agriculturists do not have to belong to the trade register in order to get a Katso ID.

Katso Identification System can be viewed at yritys.tunnistus.fi

The picture of the front page of Katso can be found below (Picture 4).

Katso Identification System and Authorization management

As a representative of your organization, you can sign in to Katso to set up a Katso ID, manage organization data, manage Sub-IDs and Authorizations.

The Katso ID is used for signing in, so you can safely enter the authorities' Online and electronic filing services.

<p>Katso Identification Service</p> <p>Go to Katso Set up Katso ID Katso ID locked / Forgot your Password?</p> <p>New passwordlist Run out of passwords (help) Still some passwords (help)</p>	<p>Katso for Users outside Finland</p> <p>Katso ID for Users outside Finland Forgot your Password or run out of one-time passwords User's Guide</p>	<p>News releases</p> <p>2015.09.24 Maintenance in Katso system 1 October</p>
<p>Tips and facts</p> <p>Fixed password User's Guide FAQ Katso registration offices Katso roles Developers of e-services www.vero.fi/katso Description of File</p>	<p>Electronic filing services</p> <p>Tax Kela The Finnish Centre for Pensions Keva Customs Ministry for foreign affairs of Finland City of Helsinki Police The Unemployment Insurance Fund Finnish forestcentrum</p>	<p>Some statistics</p> <p>The Katso service had, on 30 September 2015, organizations 339,530 registrations and Katso IDs 314,020 issued.</p> <p>At present, the Katso identification code permits the user to sign in to 82 different e-services.</p> <p>In 2014, 7,1 million sign-in events to e-services with Katso IDs were recorded.</p>
<p>Support</p> <p>katso.support@vero.fi</p>		

The Katso Identification services are provided free of charge.

Picture 4. The front page of Katso Identification System (Katso 2015)

3.2 Single Administrative Document (SAD)

Another way of clearance can be done by filling out a Single Administrative Document (SAD) certificate. The document is sent to the Customs office that is located nearest to the goods that are to be delivered. All necessary attachments such as the invoice must be sent with this document. The Single Administrative Document applications are also available online on the Customs website but must be printed on a self-copy paper. (Tulli 2008.)

3.3 Electronic Data Interchange (EDI)

Finally, the third option is to declare by using an electronic EDI dispatch – but only on the Customs' permission. The notification is sent to the Customs in electronic form. The EDI document virtually carries the same information as the SAD document. (Tulli 2015.)

3.4 Simplified import procedures (Customs Simplifications)

Moreover, there are three simplified import procedures: Local Clearance Procedure (LCP), Simplified Declaration Procedure and Single Authorisation for Simplified Procedures (SASP).

3.4.1 Local Clearance Procedure (LCP)

Local Clearance Procedure is a simplified notification procedure that requires permission granted by Customs' authorization center. The permission can be licensed to A-, C-, D- and E-types of customs storages of which type C is most common. The applicant must fulfil certain AEOC criteria in order to gain this permission. The AEOC is used in customs simplification procedures. Additionally, as part of the application process, the applicant must fill out an extensive self-evaluation questionnaire. Based on these documents the Customs starts an evaluation process in a company and after that company's procedures must correlate with the requirements of the permission. (Logistiikan maailma 2015.)

In LCP the goods can be set into the clearance procedure by registering them to the bookkeeping without having to show any notification to the Customs. It is commonly used when goods arrive to the authorized consignee as a transit procedure or as a transfer to the storage. The storage keeper is responsible for the LCP bookkeeping. (Logistiikan maailma 2015.)

The Customs has a right to ask for an advance notification from the LCP applicant before the goods arrive to the storage. However, in Finland most of the operators are freed from this advance notification. If the advance notification is required, the Customs sends more specific requirements about this. (Logistiikan maailma 2015.)

3.4.2 Simplified Declaration Procedure

One of the procedures is to do a **periodic clearance** which means that at the beginning of the process an incomplete notice is given and filled out, the lots are given during a certain period with a document (usually the waybill). After the period a complete notice is given with all the necessary notes about all the lots that have been imported during that time. If clearance is needed, the time period is one week whereas if only value added tax is needed, the time period is one month.

Another way of doing simplified declaration procedures is by a **two-phase notification**. The goods going to the procedure are presented to Customs by filling out an incomplete notice. All of the required information does not have to be included at this point since the complementary information is given during the specific time limit. If one uses this kind of procedure regularly, permission is required. (Tulli 2015)

3.4.3 Single Authorization for Simplified Procedures (SASP)

Lastly, one alternative way is to use **Single Authorization for Simplified Procedures (SASP)**. According to the European Commission, the SASP is defined as follows: *“A Single Authorization for a simplified procedure allows economic operators to use the local clearance procedure or the simplified declaration procedure in the Member State where he is established in order to perform the customs formalities relating to his imports/exports wherever they occur in the Community. A transfer of the goods to the authorized location is possible; subsequently a periodic supplementary declaration must be lodged.”* (European Commission, 2015.)

3.5 The cost of importing

The taxes included in importing are usually tariff and value added tax (VAT). When importing goods from non-EU countries, a special so-called 'third country' tariff is imposed on them unless they have tariff quotas, special benefits or tariff suspensions that lower or abolish the tariffs altogether. (Tulli 2015.)

3.6 Value-added taxation (VAT) on importation from non-EU countries

When goods are imported to Finland from outside the EU customs and/or the value-added tax area, they are being monitored by the Finnish Customs (Tulli). The tax liability on the imported goods is on the declarant or the person who makes the customs declaration or on whose behalf the customs declarations is made. Moreover, a taxpayer is also the person who is responsible for being a declarant when the goods are being imported into the community tax territory. In addition, according to the Custom codex articles 201-208 and 206-208, such person is liable to pay the tax. (Tulli 2015)

3.7 Customs clearance and certification in Russia

Exporting goods to Russia involves a total of about ten different documents, many of which are requested already at the border station. Russia has set a target to reduce significantly the number of foreign trade documents that are required and move towards electronic data processing. The strategic objective is that by 2018 such documents should be less than half the current level.

The most common documents required for customs clearance are the sales contract, invoice, packing list, bill of lading, certificate of origin, as well as the Russian customs clearance given to related announcements, the latest of which is the so-called prior notification. In addition, for each product may be asked, for example, certificates of conformity, compliance assurance, product registration certificate or the required product safety related documents in the Russian market.

The certification is proof that the product conforms to its requirements. The requirement for certification applies to both Russian-manufactured products and those of foreign origin. (SVKK 2015b.)

3.8 Import of timber from non-EU countries

Timber from non-EU countries may be imported to Finland. It however has to meet the requirements of the import timber. Those requirements depend on the species of wood, type of timber and their origin. The imported consignments must not have any dangerous plant diseases or pests.

Evira is a Finnish Food Safety Authority that aims to ensure the safety and quality of food, plants and animal health through research and monitoring. Threats to food safety, as well as animal and plant health, are being prevented in advance. Evira started operations on May 1, 2006. The agency was merged from four different ministries and agencies: Forestry Ministry's administrative sector of the Ministry of Agriculture and Food Agency, the National Veterinary and Food Research Institute and the Plant Production Inspection Centre. Evira operates under the Finnish government and several ministries. (Evira 2015.)

The shipments are document-inspected at the customs, and while some of them undergo physical plant health control it is only used if deemed necessary by the Customs. The examination is performed by Evira or the plant inspector of ELY (Center for Economic Development, Transport and the Environment) at the point of destination. When transporting the shipment to the destination it must be in compliance with the regulations by Evira and the Customs.

Physical plant inspection is carried out for all of the coniferous wood imported from the Asian-side of Russia as well as all larch shipments. 3% of European-side area shipments with species other than larch is being referred to a physical examination. The check-controlled transmission may not be used until after going through the inspection or before any possible laboratory analyses are completed. Those inspections are being charged for by the Customs and include an

inspection fee for each imported good requiring a phytosanitary certificate regardless of whether or not it is actually being inspected (Evira 2011).

The import of timber consignments requiring a phytosanitary certificate is permitted only at certain points of entry and they must be reported to the plant health inspector. Furthermore, the importer must be registered with Evira's plant health register (Evira 2012).

3.8.1 Phytosanitary certificate

Based on EU Directive 2000/29/EC certain plants, plant products and other objects (European Commission 2015) entering the EU area require a phytosanitary certificate. Phytosanitary certificates of hardwood are specific to the tree species and region of origin (Evira 2012). The phytosanitary certificate between Russia and the EU came into effect in April 2005 (Päijät-Hämeen Venäjän kauppakilta 2005).

A phytosanitary certificate is issued by the exporting country's plant health authorities. Its purpose is to ensure that the plants are inspected and clean of any dangerous plant diseases and pests. According to Evira, a certificate is mandatory when importing the following plants from outside EU to Finland:

- All of the seedlings, cuttings and other propagating material
- Potted Plants
- Cut (certain plant species)
- Seeds (some species of plants)
- Wood of conifers (plank)
- Leaf Wood (certain types)
- Potatoes (mostly banned). (Evira 2010)

In Russia the phytosanitary certificates can be obtained from a phytosanitary certificate center as well as a veterinary and phytosanitary company called Rossel'hoznadzor (LigaTest 2015). An example of such certificate is attached as Appendix 2 of the thesis.

3.9 Import and export of wooden packaging material

There are certain regulations and standards that must be taken into serious consideration in regards to importing and exporting wooden package material. According to Evira:

*“Many pests harmful to forests and timber spread through wooden packaging material, as do plant diseases. For instance, the pine wood nematode (*Bursaphelenchus xylophilus*), a harmful pest that causes damage to forests, may spread via packaging material.*

FAO standard ISPM no.15, International Standard for Wooden Packaging Material in International Trade, has been drawn up in order to prevent pests harmful to forests and timber from spreading. This standard specifies requirements applicable to wooden packaging material used in international trade. These requirements must be observed both in imports and exports.

Companies that manufacture wooden packaging material need a labelling right and identifying code granted by Evira, for entitlement to use a label in compliance with the ISPM 15 standard on packaging material.

The ISPM 15 standard for wooden packaging material in international trade, and on the labelling right concerning wooden packaging material.” (Evira 2013.)

4 Codex and legislation

The following text in this chapter has been translated by the authors of the thesis from the Finnish Customs codex and legislation into English and thus is not from any kind of official document, codex or legislation nor should it be treated as such.

4.1 Codex in general

The European Parliament and European Union Council take into consideration the Treaty of European Community and especially articles 26, 95, 133 and 135. Therefore they take into account the commission proposal, the statement of the European Economic and Social Committee (EESC) as well as obey the set procedure of the Treaty's article 251.

The community is based on the Customs Union. It is in the interest of economic operators and Customs administrations to compile the current Customs legislation into the Customs codex so that it would protect economic interest of all European communities.

It is expedient to include the justice framework into the codex of the customs legislation that partly concerns applying regulations of the trade of goods. Therefore, within European borders goods are considered as goods of community and its taxation regulations.

In order to prevent frauds and to facilitate the legal trade it is necessary to have quick and standard customs procedures and processes. It is suitable to simplify the customs regulations and electronic exchange of data of the operative environment for Customs and trade. Furthermore, completing internal market, international trade and reducing the obstacles of international investments as well as the growing need to ensure safety of external borders of the community have brought Customs authority into the operative chain. Customs is in charge of supervising international trade. The legislation has to reflect the current situation.

The justice framework needs to be strengthened so that the custom's transactions in communication systems would be available for every member of the union. This kind of information and communication technique in use must include identical and standard applications in the union countries, therefore ensuring equal customs control within the community and having a non-competitive environment in the arrival and exit points.

To facilitate the trade as well as to confirm the imported and exported goods have the adequate level of inspection, it is advisable that the information is

transparent between the customs authorities. Taking this into consideration, the same information should be available also to the police, border guards, veterinarians and environmental authorities for their inspections.

According to the European Union Charter of Fundamental Rights, every person must be heard first before customs authorities make a final statement that could affect that person unfavorably. For the community, its citizens and trade partners, in order to minimize possible risks, member states' customs inspections should apply an equal risk management system. However, this system should not prevent random inspections. In other words, Customs should not blindly rely on the risk management system. (Tullin käsikirja – Koodeksi; johdanto 2008, pp. 1-2)

4.2 Goods brought into the Customs' territory

According to article 87 of the codex, a customer is obligated to fill out a declaration of entry:

1. As mentioned, a declaration of entry is required, unless it has to do with temporary transportation or transportation that transports goods that only pass through without staying in the territory.
2. Unless it is otherwise stated in the customs' legislation, the declaration of entry must be sent to a competent customs office before the goods are brought into the customs' territory. The customs' authorities can accept another kind of notice and entry into the electronic system that will have access to the information in question.

According to article 88:

1. The declaration of entry must be filled out by using the electronic data processing device (**AREX**).

Commercial, harbor or transportation information can be used if they include the required information in the declaration of entry.

2. A person who brings goods or is responsible of transportation into the customs' territory is obligated to fill out the declaration of entry.
3. The person mentioned in point two is responsible for declaring but may have an authorized representative who takes care of the aforementioned tasks on his/her behalf. The representative can be:
 - a) Importer, receiver or someone on whose behalf the person in point two is working for.
 - b) Anyone who is able to claim the goods in question or deliver them to a competent customs authority. (Tullin käsikirja - Tullikoodeksi 2008, pp. 28-29.)

4.3 The EU vs. Finnish regulations

The European Union and its member states' separation of power is a basic principle, so-called principle of conferral of powers, which means that in certain areas the member states have given decision-making power to the EU. According to this principle the EU can act only on those issues that have verified treaties. Everything else belongs to member states and therefore the EU's competence is limited.

The European Union's power varies greatly on industries. For example, as for the agricultural policy the EU has a very extensive competence whereas health policy competence is more limited.

The European Union's authorities are classified into three main categories: exclusive competence, shared competence with member states and member states' complementary competence (Eurooppatiedotus 2015).

4.4 Regulations, directives and decisions

Regulations are binding decrees to which all the elements must be applied within the entire EU. Directives are legal statutes that set out the objectives all the EU countries must strive for. However, individual countries can decide themselves how it happens in practice. Decisions are binding for those whom they are addressed to and applied directly, for example a single EU country or company. (Europa.eu 2015.)

5 Results

The research was implemented by a questionnaire that was handed to twelve employees of Nuijamaa Customs. Six of the target group were managers and the other six were regular desk workers.

In regards to the outcome, seven out of twelve responses were received. This means that the response percentage was 58.33%. The main purpose was to focus on qualitative research, which is why the target group was not very big.

The questionnaire included 11 questions of which four were general questions about age, gender, work position and how many years the respondents have been working at Finnish Customs. The second part included more specific questions about the handling process and such.

5.1 General questions

Analyzing the questionnaire it was learned that out of the seven respondents six were men (85.7%) and one was a woman (14.3%). The average age of the respondents was 39.28 years and the average number of work years in the Finnish Customs was 12.71. Five of the target group workers were managers and two regular desk workers.

In the selection process it was decided upon choosing both long-term and newer workers in order to have a wider perspective about the topic and questions. Long-term workers have generally more experience and knowledge than the

new workers while the new workers may not have that much comparable information.

5.2 Specific questions

In this chapter the questions will be presented individually in order to analyze them in a more specific and clear manner. Each question will be written down and the research findings are analyzed below it.

Question: Is the handling process of raw wood imports difficult?

One of the respondents answered yes to this question and another left it unanswered. The rest thought the handling process of raw wood was not difficult.

The respondent who answered yes has been working at the Finnish Customs for three years which could mean that the process is more complex for new workers who do not have more experience and therefore knowledge. The process itself may be relatively simple but there are many different customs procedures that require years of experience and vast knowledge of basically everything related to this process. Below is the answer of the said respondent.

“It is difficult because there are so many ways how to declare wood. The periodic clearances are very simple but there is often confusion with other clearances. The driver usually has only the AREX and one has to guess if it is pre-clearance, ELEX clearance, cash clearance or some other type of clearance.”

Another response from a person who has more experience in this field (11 years) says: *“Principally it is already a simplified procedure where the clearance is made by consignment note.”*

Judging by the overall responses to this question, the handling process of raw wood imports appears to be not difficult.

Question: In what way did Russia joining the WTO in 2012 change the handling process? Or did it change at all?

Overall, according to the respondents, it did not change the process at all but it did give more options for customers, e.g. lower customer fees in Russia.

The reason for this particular question being included in the questionnaire was because Russia joining the WTO in 2012 should have made at least a partial change in the process. It was supposed to make the process simpler and easier but judging by the response to the question, it remained the same.

Question: Have new instructions been made while you have been working at the Customs? If yes, what kind of instructions?

All the respondents agreed that there have been new instructions. However, all of them gave different opinions and approaches to the question, some even from a humoristic point of view. All the answers are written below separately.

“AREX got simplified at some point. It might have been seven clicks less than before in the process.” (Authors note: ‘clicks’ as in clicks in the computer keyboard)

“Diary and archive notes left out in periodic clearances have eased and fastened the process.”

“Generally speaking, licenses and import requirements have increased.”

“The clearance process in itself has remained the same, but since 2010 all goods imported to EU have to be given a security notification that slows down the handling process considerably.”

“The majority of raw wood handling is made periodically but cash clearance one-time consignments are moved to electronic form and concrete cash flow is no longer needed.”

“Archiving has been reduced. For importing goods, electronic summary declaration is a new procedure. It has to be given for every commercial goods even in periodic clearance so that it can be allowed to enter the free zone.”

Overall, it seems as though the movement to electronic form has simplified the procedures as well as fastened the whole process. Conversely, there have also been changes that have slowed down the handling process.

Question: Does the document handling process burden the Customs' personnel if/when new instructions are given? In what way?

All respondents agreed that it does not burden the personnel but new instructions are often misleading and it takes a while to internalize them. This implies that the new instructions should come with more explanation and perhaps more training is needed in order for the personnel to learn those instructions and thus fasten the processes.

Question: How would you as a Customs employee develop the raw wood importing process so that both the employee and customer would benefit from it?

Almost all of the respondents thought that there is something to develop.

"I would pursue to join different systems together because nowadays there are only problems with all the systems not working in sync and correlating each other."

"There should be a barcode for AREX and for periodic consignment note."

"The current system works well enough."

"The current systems works well enough. It has been in use for a very long time for the Customs and clients and it has served well."

"In periodic clearance it would be good if customers filled the AREX forms themselves with their own usernames instead of the Customs filling it out for them. Import raw wood inspections could be more flexible. Evira's transfer documents could be left out because in the clearance process we already print out transfer documents."

5.3 Conclusion on the Research

Overall, the respondents gave different types of answers with different points of view. The experience field was long-scale and that made it very interesting to

see how varying results were. Nevertheless, it would have been much comprehensive if the entire sample group had participated in the questionnaire.

The authors think it was also interesting to see that one of the shift managers does not have any idea about the importing procedures in general. One would think that people in that kind of position would have a better knowledge about everything.

Clearly this questionnaire was necessary because there is room for development at least on some level. On the other hand it can be seen that clearance procedures that have been used for many, many years are still practical. It is more difficult to say exactly how the procedures could be changed in practice because something that has existed such a long time is not easy to modify. Furthermore the changes must be improved on many levels in order to correlate with other procedures and actually work.

Additionally, according to the research, the Finnish Customs' common rules seem to be efficient enough at the moment so that changing or developing them is not an important issue right now. It would require action not only from the Nuijamaa Customs but also every Customs in Finland and be in accordance with the legislation and directives.

The research done for this thesis is not all-encompassing and perhaps could be revisited in the future in order to see how the situation has evolved or has it at all. It would be interesting to see it in two or even one year from now.

6 Conclusion

Overall, this topic is highly important and current which is why the situation is constantly changing and bringing new perspectives as well as divides opinions. It would seem that Russia joining the WTO should have made more of an impact on the importing of raw wood to Finland and made the process at least slightly easier. However, it looks like this has not fully been accomplished due to the response from Russia making it still somewhat complicated like it has been in the past. Russia wants to increase its own independency whereas Finland (and the EU) wants to make the import/export principles simpler and consistent.

As a summary of this project, it can be said that it is not possible to change or develop the Customs' common rules in the near future because of the overall unstable economic situation in Ukraine – the political war is heavier than in the last decade or so. It is obvious that Russia as a country is trying to protect itself from the EU and USA, understanding that they have the major market for international companies. For example, threatening to leave from the WTO according to the latest news is an example of this. Russian political party leader Sergei Mironov has announced his desire for Russia to leave because it has not been beneficial for them, only for international companies that do not pay customs duties. Many Russian politicians have the same opinion on this subject.

According to Professor Pekka Sutela from the Lappeenranta University of Technology, the sanctions the EU has imposed on Russia have not had any kind of impact on the Russian economy, but as it has been mentioned earlier in the thesis, the ruble exchange rate has only had an impact on regular citizens.

It has now been in the latest news that Russia is starting to impose a road toll for heavy vehicles on November 15, 2015. Now the price is two cents per kilometre, but in the future it will be increased. The vehicles will be closely inspected with a satellite system.

Based on all the reasons above, it can be said that the development of the Customs' common rules is non-applicable in the near future. It might effect on the

Finnish imports and also importing raw wood is highly questionable due to the fact that Russia does not want to export raw wood, but for it to stay within Russian borders. It is unpredictable how Russia will behave in the raw wood exports in the future because, as it has been said, Russia wants investors to invest in Russian production. It will be interesting to see how the situation develops from now on.

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Appendices

Appendix 1. Questionnaire

DEAR PARTICIPANT

We are studying at Saimaa University of Applied Sciences in the International Business study program (Bachelor of Business Administration degree). We are currently writing thesis on the topic of examining Russian raw wood importing from the officers' perspective at Nuijamaa Customs. Based on the findings on the following questionnaire, we can possibly develop the handling process of import documents accordingly.

The thesis will be carried out as a questionnaire that we kindly invite you to participate in. Participation means filling out the questionnaire form and returning it on time. It is completely voluntary and confidential and executed anonymously. However, we wish that you will take part in it as it would help us tremendously with our thesis.

The appropriate authorization on conducting the research has been obtained. The questionnaire should be answered no later than March 30, 2015. We ask you to return it to Julia Scharin's mail box in the attached envelope.

Kind regards,

Julia Scharin and Katariina Lanki

Questionnaire

SATISFACTION OF NUIJAMAA CUSTOMS' PERSONNEL ON THE HANDLING PROCESS OF RUSSIAN RAW WOOD IMPORTS

First, a few background questions. Tick the correct alternative or write down the answer.

1. Age ____
2. Gender Female Male
3. Your work position at the Customs _____
4. How many years have you been working at the Customs? ____ years

Next, more specific questions.

5. Is the handling process of raw wood imports difficult?

Yes No

6. If yes, why? How could it be developed?

7. In what way did Russia joining the WTO in 2012 change the handling process? Or did it change at all?

8. Have new instructions been made while you have been working at the Customs? If yes, what kind of instructions?

Kyllä Ei


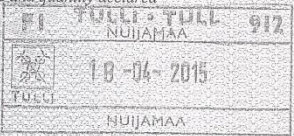


9. If you answered yes to the previous question, in what way has it changed with new instructions? Has it been easier or more difficult?

10. Does the document handling process burden the Customs' personnel if/when new instructions are given? In what way?




11. How would you as a Customs employee develop the raw wood importing process so that both the employee and customer would benefit from it?

Thank you for your participation!

Appendix 2. An example of a phytosanitary certificate

ФЕДЕРАЛЬНАЯ СЛУЖБА ПО ВETERИНАРНОМУ И ФИТОСАНИТАРНОМУ НАДЗОРУ			FEDERAL SERVICE FOR VETERINARY AND PHYTOSANITARY SURVEILLANCE	
ФИТОСАНИТАРНЫЙ СЕРТИФИКАТ PHYTOSANITARY CERTIFICATE			246780151070415066 (2)	
(4) Кому: Организации (ям) по карантину и защите растений (страна) Finland <i>CMR N 89093</i> To: Plant Protection and Quarantine Organization of (country)				
I. Описание груза - Description of Consignment				
(1) Экспортер и его адрес Name and address of exporter: ZAO "DELO" 188760, Russia, Leningradskay oblast, Priozerskiy r-n, g. Priozersk, Sortavalskoe sh.73				
(3) Заявленный получатель и его адрес "IDAN LIKENTEENVALITYS IL OY", Y-1506273-0 KAIYURINKATU 1, 53300 Declared name and address of consignee: LAPPEENRANTA, FINLAND				
(5) Место происхождения Place of origin: Russian Federation, Leningrad Region European part				
(6) Заявленный способ транспортировки Declared means of conveyance: by road/truck - <i>УНА 322 / WVB 626</i>				
(7) Заявленный пункт ввоза Finland Declared point of entry:				
(8,9) Количество мест и описание упаковки in bulk Number and description of packages:				
Отличительные знаки (маркировка) no marking Distinguishing marks:				
Наименование продукции и заявленное количество /Name of produce and quantity declared Chips spruce and pine 26 m3				
				
Ботаническое название растений Picea spp., Pinus spp. Botanical name of plants:				
(10) Настоящим удостоверяется, что растения, растительные продукты или другие подкарантинные материалы, описанные выше, были обследованы и/или проанализированы согласно существующим официальным процедурам и признаны свободными от карантинных вредных организмов, перечисленных импортирующей договаривающейся стороной, и отвечают действующим фитосанитарным правилам импортирующей договаривающейся стороны, включая таковые и для регулируемых некарантинных вредных организмов. This is to certify that the plants, plant products or other regulated articles described herein have been inspected and/or tested according to appropriate official procedures and are considered to be free from the quarantine pests, specified by the importing contracting party and to conform with the current phytosanitary requirements of the importing contracting party, including those for regulated non-quarantine pests.				
II. Дополнительная декларация - Additional declaration				
Coniferous wood meets the requirements of Directive 2000/29/EC, Annex IV, part A, Section 1, Point 1.7 (b)				
III. Обеззараживание - Desinfestation and/or disinfection Treatment				
(12) Способ обработки /Treatment method DB				
(13) Химикат (действующее вещество) /Chemical (active ingredient) none				
(14) Экспозиция и температура /Duration and temperature none				
(15) Концентрация /Concentration none				
(16) Дата /Date xxxx				
(17) Дополнительная информация /Additional information none				
			Место выдачи Place of issue: RUSSIAN FEDERATION	
М.П. Stamp 0114			Уполномоченное должностное лицо Федеральной службы по ветеринарному и фитосанитарному надзору Authorized officer of the Federal Service for Veterinary and Phytosanitary Surveillance: Nikulshina E.N.	
A2179696			Дата /Date 07 April 2015	
A2179696			Подпись /Signature <i>[Signature]</i>	
Примечание: Данный сертификат не накладывает никаких финансовых обязательств на Федеральную службу по ветеринарному и фитосанитарному надзору, а также на ее должностных лиц и представителей. Note: No financial liability with respect to this certificate shall attach to Federal Service for Veterinary and Phytosanitary Surveillance or to any of its officers or representatives.				
			№ 100000000000341330	
A № 2179696				

Appendix 3. Examples of documents required for LCP.

		SIIRTOLUPA VÄLIAIKAISESTI VARASTOITUNA 1/1 Luovutus vapaaseen liikkeeseen			
Myyjä 		RU	Tullausnumero 1 00000 15134 0127 00	Luvan päivä 14.05.2015	
Tavarantilaaja nro FI1506273-0T0001		Tulopäivä 14.05.2015		Hyväksymispäivä 14.05.2015	Veropäivä 14.05.2015
Kaivurinkatu 1 53300 Lappeenranta		Viite 87		Kolliuku 15	
Asiamies nro		Lisäviite		Bruttopaino (kg) 22700	
Toimitusosoite Vahvämäentie 88 52550 Hirvensalmi		Tullivelallinen Idän Liikenteenvälitys IL Oy			
		Kuljetusväline VYS120 whj780			
		Sijaintipaikka Nuijamaan tulli			
		Nuijamaantie 1740 54230 NUIJAMAA			
		Määräpäivä 15.05.2015		klo 12:00	
Yleisilmoitus / Edeltävä asiakirja 702 15FI00000041194510		Vakuudesta varattu osuus (%) 0,41			
Järj. nro 1	Tavarankoodi/ Lisäkoodi 4407109800 Q099	Menettely/ Tullikohtelu 4000 999 1011 100	Tavaraerän tunnistetiedot 15 BY lehtikuusi x		
					
Lisätietoja / Huomautuksia Tavaraa ei saa purkaa, eikä sinettiä poistaa ennenkuin Tulli on paikalla. Ilmoitettava EVIRA:n tarkastusyksikköön puhelin 02077 25125 tai 040-836 7427 kun tavara on tarkistettavissa. Tavara siirretään eviran siirtomääräyksellä 9588/0615/2014 Hirvensalmelle tarkastettavaksi. Tavara käyttöönottokiellossa kunnes evira on hyväksynyt erän maahantuotavaksi ja tulli on luovuttanut tavarán vapaaseen liikkeeseen.					
Tullitoimipaikan yhteystiedot Valtakunnalliset toiminnot Sähköinen palvelukeskus Tullauskeskus PL 512 00101 HELSINKI puh. 0295 5207 Käsittelijä			Tarkastusta valvova tullitoimipaikka Nuijamaan tulli Nuijamaantie 1740 54230 NUIJAMAA puh. Yhteyshenkilö puh. 0295 527 024		



Tuontipuun tarkastus
Terminaalinkatu 5
53420 LAPPEENRANTA
Puh. 020 77 25154
http://www.evira.fi

KASVINTERVEYDELLINEN SIIRTOASIAKIRJA
ФИТОСАНИТАРНЫЙ ДОКУМЕНТ ПО
ПЕРЕМЕЩЕНИЮ ГРУЗА
(Komission direktiivi 2004/103/EY artikla 1(3) c ja
maa- ja metsätalousministeriön asetus nro 11/05)

Tätä siirtoasiakirjaa käytetään venäläisen terveystodistuksen kanssa siirrettäessä kasvinterveys-
tarkastukseen määrätty puuera hyväksytyyn tarkastus- / purkupaikkaan.

TULLI TÄYTTÄÄ

Hyväksytty tarkastus- / purkupaikka	Nimi	Osoite	Maahantuojankasvin- suojelurekisterinumero
		VAHVAMÄENTIE 88 52550 HIRVENSA LMI	FI-EVIRA-7636
Maahantulo- paikka / Asiakirja- tarkastus	<input checked="" type="checkbox"/> Asiakirjatarkastus tehty Terveystodistuksen numero: 246781115140515006		
	Tulonumero: C 228 / 15FI00000041194510		
	CMR 4652387		
	Päivämäärä, allekirjoitus ja leima	14.5.2015	<i>[Signature]</i>

TAVARAN VASTAANOTTAJAN EDUSTAJA TÄYTTÄÄ

Päivämäärä ja allekirjoitus	
--------------------------------	--

ELINTARVIKETURVALLISUUSVIRASTO EVIRA TÄYTTÄÄ

Tunnistus- tarkastus	<input type="checkbox"/> Tunnistustarkastus tehty <input type="checkbox"/> Hylätään
Kasvintervey- dellinen tarkastus	Paikka, päivämäärä, allekirjoitus ja leima <input type="checkbox"/> Terveystarkastus tehty: hyväksytään maahantuotavaksi <input type="checkbox"/> Hylätään
Eviran päätös	<input type="checkbox"/> Viralliset toimenpiteet: <input type="checkbox"/> Tuontikielto <input type="checkbox"/> Siirto yhteisön ulkopuolelle <input type="checkbox"/> Haitallisten / saastuneiden tuotteiden poisto <input type="checkbox"/> Hävittäminen <input type="checkbox"/> Karanteeniäika <input type="checkbox"/> Muu käsittely, mikä?

Настоящий документ по перемещению груза используется вместе с российским фитосанитарным сертификатом при перемещении партии леса, подвергаемой фитосанитарному досмотру, в указанное выше утвержденное место досмотра/ разгрузки.

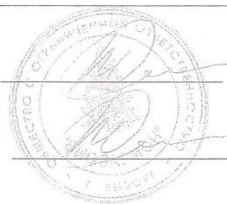
Отправитель (наименование, адрес, страна) Absender (Name, Anschrift, Land)				Международная товарно-транспортная накладная Internationaler Frachtbrief									
188900, ЛЕН. ОБЛ. г. ВЬВОРГ, Лепшоссе 44. РОССИЯ				CMR № 4652387									
2 Получатель (наименование, адрес, страна) Empfänger (Name, Anschrift, Land)				16 Перевозчик (наименование, адрес, страна) Frachtführer (Name, Anschrift, Land)									
53300 ЛАПШЕНРАНТА, КАИВУРИНКату 1 ФИНЛЯНДИЯ				53300 ЛАПШЕНРАНТА, КАИВУРИНКату 1 ФИНЛЯНДИЯ									
3 Место разгрузки груза Auslieferungsort des Gutes				17 Последующий перевозчик (наименование, адрес, страна) Nachfolgende Frachtführer (Name, Anschrift, Land)									
Место/Ort Страна/Land ФИНЛЯНДИЯ				ВТЛ 10206080/080515/000-470-4									
4 Место и дата погрузки груза Ort und Tag der Übernahme des Gutes				18 Оговорки и замечания перевозчика Vorbehalte und Bemerkungen der Frachtführer									
Место/Ort Страна/Land РОССИЯ Дата/Datum				Контракт № 10-ИД от 27.12.2010 г.									
5 Прилагаемые документы Beigefügte Dokumente				FI TULLI-TULLI 934 16-05-2015									
6 Знаки и номера Kennzeichen und Nummern		7 Количество мест Anzahl der Packstücke		8 Род упаковки Art der Verpackung		9 Наименование груза Bezeichnung des Gutes		10 Статист. № Statistik-Nr.		11 Вес брутто, кг Bruttogew., kg		12 Объем, м³ Umfang in m³	
4407109800		2		4		ЦЕЛОМАТЕРИАЛЫ ИЗ ЛИСТВЕННОЙ ЦЕЛЛЮЗНОЙ ПЛОСКОСТИ, КОНСЕРВИРОВАННЫЕ В ПЛОСКОСТИ, ГОСТ 3486-86 РАКОНА СООГЛАСНО СЕРТИФИКАЦИИ ОТ 08.05.2015г. МЕТОД ОЦЕНКИ ГЕОМЕТРИЧЕСКИЙ, ПОИЩУМОСТЬ 100% ДРЕЗНАЯ - 112ШТ. 4 ПАКЕТА ДРЕЗНАЯ - 112ШТ.				22700		23,22	
13 Указания отправителя (таможенная и прочая обработка) Anweisungen des Absenders (Zoll- und sonstige amtliche Behandlung)				14 Возврат Rückstattung				20 Особые согласованные условия Besondere Vereinbarungen					
Объявленная стоимость груза Angabe des Wertes des Gutes 5514,10 ЕВРО				При превышении предела ответственности предусмотренного гл. IV, ст. 23, п. 3 указывается только после согласования дополнительной платы с фрахтом. (Wenn der Wert des Gutes den II, Kap. IV, Art. 23, Ab. 3 bestimmten Höchstbetrag übersteigt, so wird er erst nach Vereinbarung des Zuschlages zur Fracht angegeben)				F110 246 781115140515006 MR 415 F100000041194510					
15 Условия оплаты Frachtzahlungsanweisungen				21 Составлена в Ausgefertigt in				22 Прибытие под погрузку Ankunft für Einladung					
FCA Таммисуо				Дата am 08.05.2015 г.				Убытие Abfahrt					
23 Путь лист № 01-20				24 Груз получен Gut empfangen				25 Регистрац. номер/Амт. Registrierungsnummer					
Фамилия водителя 33300 ЛАПШЕНРАНТА FINLAND				Дата am				26 Тагау/Ктз					
27 Тариф за 1 км				28 Тарифное расстояние, км				29 Тариф					

1-15 вписано в паспорт
 1-15 in the passport
 21-22 вписано в паспорт
 21-22 in the passport
 23 вписано в паспорт
 23 in the passport

При перевозке опасного груза в соответствии с правилами перевозки грузов, действующими на территории Российской Федерации, в качестве перевозчика, в случае возникновения аварийных или иных обстоятельств, связанных с перевозкой груза, ответственность несет перевозчик, в случае возникновения аварийных или иных обстоятельств, связанных с перевозкой груза, ответственность несет перевозчик.

ВТД № 10206080/080515/0004704

СЧЕТ-ФАКТУРА (Invoice, Lasku) № 87		ДАТА (DATE): 08.05.2015 г.	
Продавец (Exporter): 188800 г. Выборг, Ленинградская область, Ленинградское шоссе 44 код ОКПО 01539847 ИНН 4704048790		Покупатель (Importer): Финляндия, 55500 Лаппеенранта, Каивуринкату 1	
Наименование банка (The name of bank): В ф-ле «Выборгский» 188800 Ленинградская обл. г. Выборг, ул. Мира 8 Тр. вал. счет № 40702978900011001701, ОКПО 46259720.			
Вес нетто (Net weight): 22650кг			
Вес брутто (Gross weight): 22700кг			
Страна отправления (Country of origin): Россия		Страна назначения (Destination): Финляндия	
Контракт (Kontrakt): № 10-ID от 27.12.2010 г.		Условия поставки (Terms of delivery): FCA Таммисуо	
Коды и обозначения (Marks and numbers): 4407109800 ПИЛОМАТЕРИАЛЫ ИЗ ЛИСТВЕННИЦЫ, НЕОБРАБОТАННЫЕ КОНСЕРВАНТАМИ, НЕСТРОГАННЫЕ, СОРТ 1,2 ГОСТ 8486-86, ВЛАЖНОСТЬ 55%, РАЗМЕРЫ СОГЛАСНО СПЕЦИФИКАЦИИ № 87 от 08.05.2015 г. МЕТОД ОБМЕРА ГЕОМЕТРИЧЕСКИЙ, ПОШТУЧНО. ДОСКА ОБРЕЗНАЯ - 761ШТ. БРУС - 112ШТ.		Количество, тип и содержание мест (number, type of cases): доска обрезная - 17,12м. куб. 11 пакетов. Брус - 6,10м. куб. 4 пакета.	
Валюта контракта (Currency of payment):	Цена за единицу (Unit price):	Количество (Quantity):	Итого (Total):
Евро	225,00 200,00 320,00	6,10 11,14 5,98	1372,50 2228,00 1913,60 <hr/> 5514,10
Руководитель предприятия Ген. директор:			
Главный бухгалтер:			



ВТД № 10206080/080515/0004704

СПЕЦИФИКАЦИЯ № 87 от 08.05.2015г.

ПРОДАВЕЦ/ОТПРАВИТЕЛЬ: РОССИЯ г. Выборг, Ленинградское шоссе 44

ПОКУПАТЕЛЬ/ПОЛУЧАТЕЛЬ: ФИНЛЯНДИЯ, 53300, Лаппеенранта, ул. Каивуринкату 1

Транспортное средство:

Наименование сортамента: Пиломатериалы из лиственницы

Код ТНВЭД 4407109800

КОНТРАКТ № 10-ID от 27.12.2010 г. ГОСТ 8486-86, Сорт 1,2

Брус, влажность 55%

Номинальный размер:

пакет №	толщ.	ширина	длина	кол.штук	объем
1	100	100	4000	40	1,600
2	125	125	4000	24	1,500
3	125	125	4000	24	1,500
4	125	125	4000	24	1,500
ИТОГО				112	6,10

Пильный размер:

пакет №	толщ.	ширина	длина	кол.штук	объем
1	105,8	105,8	4050	40	1,813
2	132,8	132,8	4050	24	1,714
3	132,8	132,8	4050	24	1,714
4	132,8	132,8	4050	24	1,714
ИТОГО				112	6,96

Доска обрезная, влажность 55%

Номинальный размер:

пакет №	толщ.	ширина	длина	кол.штук	объем
1	25	150	6000	70	1,575
2	25	150	6000	70	1,575
3	25	150	6000	70	1,575
4	25	150	6000	56	1,260
5	25	150	6000	70	1,575
6	25	150	6000	70	1,575
7	25	150	6000	70	1,575
8	25	150	6000	70	1,575
9	25	150	6000	70	1,575
10	25	150	6000	70	1,575
11	25	150	6000	75	1,688
ИТОГО				761	17,12

Пильный размер:

пакет №	толщ.	ширина	длина	кол.штук	объем
1	27,1	158,3	6050	70	1,817
2	27,1	158,3	6050	70	1,817
3	27,1	158,3	6050	70	1,817
4	27,1	158,3	6050	56	1,453
5	27,1	158,3	6050	70	1,817
6	27,1	158,3	6050	70	1,817
7	27,1	158,3	6050	70	1,817
8	27,1	158,3	6050	70	1,817
9	27,1	158,3	6050	70	1,817
10	27,1	158,3	6050	70	1,817
11	27,1	158,3	6050	75	1,947
ИТОГО				761	19,75

Генеральный директор:



EUROPEAN COMMUNITY

A OFFICE OF DISPATCH/EXPORT

Copy for the country of dispatch/export	1 Consignor/Exporter No		1 DECLARATION		
	3 Forms		4 Loading lists		
	5 Items		6 Total packages		7 Reference number
	8 Consignee No		9 Person responsible for financial settlement No		
	10 Country first		11 Trading		13 C.A.P
	14 Declarant/Representative No		15 Country of dispatch/export		16 Country of origin
	18 Identity and nationality of means of transport at departure		19 Cr:		20 Delivery terms
	21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced		23 Exchange rate
	25 Mode of transport at the border		26 Inland mode of transport		27 Place of loading
	29 Office of exit		30 Location of goods		

31 Packages and description of goods	32 Item No		33 Commodity Code	
	34 Country origin Code		35 Gross mass (kg)	
	37 P R O C E D U R E		38 Net mass (kg)	
	39 Quota		40 Summary declaration/Previous document	
	41 Supplementary units		46 Statistical value	

44 Additional information/ Documents produced/ Certificates and authorizations	A.I. Code	
--	-----------	--

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
	Total						

B. ACCOUNTING DETAILS

50 Principal No	Signature:		C OFFICE OF DEPARTURE	
	represented by			
51 Intended offices of transit (and country)	Place and date			
52 Guarantee not valid for	Code		53 Office of destination (and country)	

D. CONTROL BY OFFICE OF DEPARTURE

Result:	Stamp:	54 Place and date
Seals affixed: Number		
identity:		
Time limit (date):		
Signature:		Signature and name of declarant/representative