

Trade between EU countries and Åland

The Åland Islands and Finland became members of the European Community, EC, on 1 January 1995.

According to Protocol 2 to Finland's Agreement of Entry the territory of the Åland Islands shall be considered as a third country as defined in Article 3.1 of Council Directive 77/388/EEC, i.e. a national territory outside the Directives on harmonisation of the laws of the Member States on turnover taxes, excise duties and other forms of indirect taxation referred to by Council Directive 92/12/EEC.

This means that Åland is **within** the Community customs union, but **outside** the tax union.

Transiting

According to the stipulations of the Customs Codex Implementation Regulation concerning the application of 93/2454/EEC, Article 3.11.c, Community products shall be transported under the internal Community transit procedure from and to an area which is not covered by Council Directive 77/388/EEC on value added tax. This means that all products sent between the EU and Åland shall be transited using a SAD form (Single Administrative Document).

Exportation from EU Countries

An EU company selling goods to Åland, when the goods are to be transited, shall export the goods using an 8-leaf SAD form (Single Administrative Document), where the boxes 50-53 (the transit section) are also filled in. *Enclosure 1.*

When the goods are sent by post a 4-leaf SAD form shall be used and the boxes 50-53 left empty. *Enclosure 2.*

The invoice attached to the SAD form shall be without value added tax at export. The value added tax is paid by the importer in the receiving country, i.e. in Åland.

NO VAT NUMBER SHALL BE USED. Sales to Åland are exempt from value added tax to the exporter. The tax exemption is to be verified by attaching the export document to the bookkeeping.

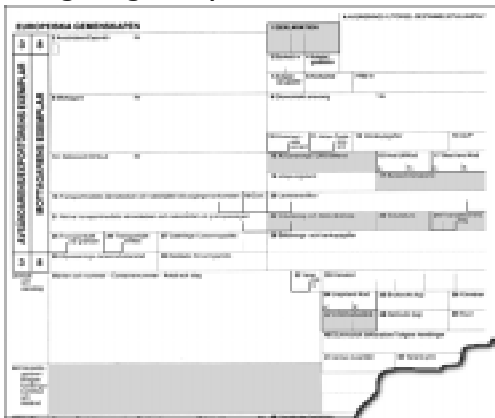
Åland belongs to the customs union of the EU. No customs duties and other direct taxes are collected. According to free trade agreements there is no need to present an EUR 1 certificate or any other documentation. The importer in Åland declares the goods at customs using a SAD form and pays value added tax.

Importation to EU Countries

When an EU country imports goods from Åland, the exporter in Åland shall transit the goods in the described manner above and declare them for exportation using a SAD form. A tax free invoice is to be enclosed.

The importer declares the goods at the customs at his end according to the system of his home country. He pays the value added tax imposed on the goods in his country.

Coding of regular importation from Åland



1 Utskriftsform COM 4 TTF	
10 Ursändarens Land FINLAND	
11 Bestämningens Land GERMANY	
20 Värde (inkl. inköpsavgift) VALUE OF INVOICE	21 Valutakurs 1 1
31 Faktura 49 00	
40 Skattens typ INVOICE NO	

Return Goods

Return goods, e.g. those subject to complaints, are to be accompanied by the same SAD form as above. The coding of the SAD form indicates that return goods are involved.

A pro forma invoice indicating the type of return, e.g. guarantee, defective goods etc. is to be issued.

Coding of return goods from Åland

1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53		54		55		56		57		58		59		60		61		62		63		64		65		66		67		68		69		70		71		72		73		74		75		76		77		78		79		80		81		82		83		84		85		86		87		88		89		90		91		92		93		94		95		96		97		98		99		100	
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1 DECLARATION		
COM 6	T2F	
16 Avsändnings- / Ursändningsland FINLAND		
17 Bestämmandeland GERMANY		
20 Valutering (och fakturabelopp)	22 Valutakurs	24 Transaktionskurs
VALUE OF RETURN	GOODS	2 1
37 ÖFFENFASAD		
62 10		
48 Skattebeaktning upplysning / Öriga handlingsfaktorer Central och Åland	PRO FORMA INVOICE NO	

Coding of return goods from Germany

1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53		54		55		56		57		58		59		60		61		62		63		64		65		66		67		68		69		70		71		72		73		74		75		76		77		78		79		80		81		82		83		84		85		86		87		88		89		90		91		92		93		94		95		96		97		98		99		100	
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1 DECLARATION		
COM 1	T2F	
16 Avsändnings- / Ursändningsland GERMANY		
17 Bestämmandeland FINLAND		
20 Valutering (och fakturabelopp)	22 Valutakurs	24 Transaktionskurs
VALUE OF RETURN	GOODS	2 1
37 ÖFFENFASAD		
10 49		
48 Skattebeaktning upplysning / Öriga handlingsfaktorer Central och Åland	PRO FORMA INVOICE NO	

Exportation for Repair

When an article is sent for repair from an EU country to Åland, it shall be customsdeclared on a SAD form. In box 44 “Outward processing requested” is to be inserted. Correct codes are to be used in the declaration, and a pro forma invoice enclosed.

Coding of exportation for repair, outward

1 DECLARATION			
COM 2		TRF	
18 Ursprungs-/Ursprungsland GERMANY			
19 Bestimmungsland FINLAND			
23 Wertung (mit Faktorabzug)	22 Valutakurs	24 Transaktionswert	
DEM PRO FORMA VALUE		4 2 <small>EUR</small>	
37 FORMWERT 21 00			
44 Güterklasse untypisch / Eingabe handlungs/ Central sich bestand	OUTWARD PROCESSING REQUESTED PRO FORMA INVOICE NO		

When a repaired article is returned “Return after outward processing” is to be inserted in box 44, and a tax free invoice for the repair costs to be enclosed. The importer pays value added tax on the repair costs plus freight expenses in his home country.

Coding of return after repair, outward

1 DECLARATION			
COM 6		TRF	
18 Ursprungs-/Ursprungsland FINLAND			
19 Bestimmungsland GERMANY			
23 Wertung (mit Faktorabzug)	22 Valutakurs	24 Transaktionswert	
DEM REPAIR COST + FREIGHT		5 2 <small>EUR</small>	
37 FORMWERT 62 21			
44 Güterklasse untypisch / Eingabe handlungs/ Central sich bestand	RETURN AFTER OUTWARD PROCESSING INVOICE NO		

Importation for Repair

When an article is sent for repair to an EU country from Åland the SAD form shall be used for making declaration. In box 44 “Inward processing requested” is to be inserted. Correct codes are to be used in the declaration, and a pro forma invoice enclosed.

Coding of importation for repair, inward

1 DECLARATION	
COM 5	T2F
18 Avastajmaa-Liittokunta/ FINLAND	
19 Basmavaltio/ GERMANY	
20 Valuutus (sitt. laskelmatilasto)	22 VASTAUS
DEM PRO FORMA VALUE	4 2
31 TOIMIVÄRDE	
51 00	
44 Sitoukset syytyn / diagno sankoinen/ Carnaval sitt Åland	INWARD PROCESSING REQUESTED PRO FORMA INVOICE NO

When a repaired article is returned “Return after inward processing” is to be inserted in box 44, and a tax free invoice on the repair costs to be enclosed. The importer pays value added tax on the repair costs plus freight expenses in his home country.

Coding of return after repair, inward

1 DECLARATION	
COM 3	T2F
18 Avastajmaa-Liittokunta/ GERMANY	
19 Basmavaltio/ FINLAND	
20 Valuutus (sitt. laskelmatilasto)	22 VASTAUS
DEM REPAIR COST + FREIGHT	3 2
31 TOIMIVÄRDE	
11 51	
44 Sitoukset syytyn / diagno sankoinen/ Carnaval sitt Åland	RETURN AFTER INWARD PROCESSING INVOICE NO

Completion of SAD Form

How the SAD form is to be completed and which codes to be used is apparent from the implementation regulations of Customs Codex, EEC/2454/93, annex 31-38.

Enclosure 1. "Transiting"

EUROPEISKA GEMENSKAPEN				1 DEKLARATION		A AVSÄNDINGS-UTFÖRSEL TULLANSTÄLT	
FÖR STATISTIK ÅRANMÄLNING - ÅRSÄNDINGS-UTFÖRSEL	19	Årsändningsöppertyd	EXPLOIT LTD GERMANY		1	2	COM 1 T2F
	2	Mottagare	IMPORT AB ÅLAND FINLAND		3	4	1 1 1
	14	Godkännand/Crossed			5	6	1 2
	15	Transportmedels kändisbeckon och nationalitet vid avgiften	16	CAR DE-123	17	18	DE 0
	21	Äldre transportmedels kändisbeckon och nationalitet vid gränsöverskridet	22	M/S AMORELLA	23	24	FI
	25	Transportmedel vid gränsen	26	1	27	28	HAMBURG
	29	Uppskrivningstidpunkt	30	HAMBURG	31	32	
	33	Kod och varuslag	2 PARCELS GOLF CLUBS		34	35	1 95063100
	38	Särskilda upplysningar / Övriga handlingar / Certifikat och bilagor	E.G. CONSIGNMENT NOTE NO B/L OR SIMILAR		36	37	120 KGM
	47	Slutbehandling	48	Uppskrift	49	50	LAGERAT
51	Plats för gräns tullstämning (och/eller andra)	26.08.98 HAMBURG		B UPPLYSNINGAR FÖR SKOPNING			
52	Slutort	HELSINGBORG SE		53			
54	KONTROLLERAD FÖR ÅRSÄNDINGS-UTFÖRSEL	Stampat		54 Ort och datum: HAMBURG 26.08.98			

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