

Trade in goods between Åland and EU countries for businesses

This is a compilation of the Finnish Customs' and the Finnish Tax Administration's instructions. The instruction will be updated when necessary. To ensure that you always have access to the latest information, we recommend that you contact the relevant authority.

Initially on Åland's status in the EU

The Åland Islands belong to the EU and the EU customs territory, but are outside the EU fiscal territory (VAT, excise). As a result of this status, Åland has a fiscal border ("tax border") towards the rest of the EU, including the rest of Finland. For tax purposes, Åland is therefore considered a third area, which means that trading with goods across the tax border is export and import and customs formalities are applied. Therefore, both exporters and importers, companies and individuals have to declare their goods – even within the EU customs territory.

For example: an EU company exporting goods to Åland has to sell the goods without VAT and submit an export declaration. The consignee in Åland has to submit an import declaration and pay the taxes at import. It is also possible to use a customs agent.

Goods classification and commodity codes

As an exporter, you are responsible for ensuring that the goods you export are [classified](#) with the correct commodity code. If you are unsure, you can ask your supplier or your customs authority or check it in TARIC yourself.

You can also forward the documentation for the export declaration to your trade partner to ensure that they, as importers, have access to the correct information for their import declaration.

Intra-Community trade

Åland being outside of the EU fiscal territory, Åland companies can't generally use their VAT number when trading with other EU countries: goods crossing the tax border is foreign trade.

However, even Åland companies can engage in intra-Community trade with their Finnish VAT number when the goods are located in the EU fiscal area and transported to or from other parts of Finland.

Good to know:

- Export sales are tax-free – sales to Åland should not be subject to VAT
- Sales to Åland is foreign trade in taxation – a customs declaration has to be submitted due to EU rules
- In the EU, it is mandatory to have an [EORI number](#). An EORI relates to all types of customs operations such as export, import and transit.
- It is possible to use a customs agent to handle your customs clearance.

Tax border counselling

[The Åland Chamber of Commerce' Tax Border Office](#) provides free of charge customs counselling and helps with other tax border related questions.

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