

## Trade of goods with Åland islands from the Finnish mainland

A description of trade procedures for Finnish VAT-registered companies

### Invoicing without VAT (Value-added tax)

Regarding trade with Finnish VAT-registered companies, trade between the Åland islands and the Finnish mainland should be invoiced without VAT (0%). The VAT-registered companies then declare their taxes in their respective VAT-declaration, according to their normal due dates (monthly, quarterly or yearly).

### VAT-declaration to the Finnish tax authorities

When VAT is declared in the company's own declaration, trade with Åland should be declared in two boxes in the VAT-declaration:

1. "Import of goods from outside the EU"

*Declaration of all the imports during the tax-period is noted in this box. Also zero taxed imports should be noted.*

2. "VAT on imports from outside the EU".

*Declaration of the taxes paid on imports should be noted, no matter which tax-rate (24 %, 14 % or 10 %).*

**Attention:** This is the correct box for Åland-trades, despite the description of trade from outside the EU.

It's possible to simultaneously deduct tax in the box "VAT deducted for the period", regarding those imported goods that apply for tax reduction. In case of all the VAT being deducted, no tax is payable.

In practice this means that VAT is paid when it's declared, compared to the earlier practice of settling VAT at delivery.

### Customs at trading between Åland and Finnish mainland

Regarding trade with Finnish VAT-registered companies, customs only require a "transport document", which should contain:

- Description of the goods
- The weight of the goods
- The sender of the goods
- The receiver of the goods
- Declarant of the goods, and if declarant is registered to the Finnish customs also it's registration number.
- The port or authorised location that the goods will be received.

The transport document has to be sent at least one hour before the arrival at the Åland islands, to the [custom's Webropol-declaration system](#) (in Swedish). Regarding exports, the transport document has to be sent at least one hour before departure.

If the transport document is compliant, the goods can be delivered straight to the receiver.