

## Goods trade between Åland and EU countries

This is a compilation of several authority web pages. 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.

### General information on Åland

Through Finland, The Åland Islands are part of the EU and belong to EU customs territory, but are outside the EU fiscal territory (VAT, excise). For tax purposes, Åland is therefore considered a third area when trading with the rest of the EU – in everyday language we say that Åland has a tax border with the rest of Finland and EU.

This means that when trading with goods across Åland's borders, the trade is import and export and customs formalities are applied. Therefore, both exporters and importers, companies and individuals have to declare their goods.

**For example:** an EU company exporting goods to Åland has to submit an export declaration and the buyer in Åland has to make an import declaration. It is also possible to use a customs agent. The seller needs to sell the goods without VAT, since export sales are tax free and the buyer pays the taxes upon import.

### 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 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 Åland's borders 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 mainland Finland.

**Good to know:**

- 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.

[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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