

Transfer of goods with transport to a special territory

The transfer of goods by the transferor of the goods or foreign acquirer of the goods to a third country which belongs to the customs territory of the Union is also deemed to be the export of goods (clause 5 of subsection 1 of § 5 of the VAT Act).

This provision regulates the export of goods from Estonia to territories which are not part of the Union's VAT territory but which are part of the customs territory of the Union. Such special territories are listed in Articles 6 and 7 of the [Council Directive 2006/112/EC](#) (VAT Directive). The special territory closest to Estonia is the Åland Islands.

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