The transfer of goods at sales facilities located in the passenger zone of an airport open for international passenger traffic

In addition to the aforementioned, the transfer of goods to a traveller or crew member bound for a third country at sales facilities located in the passenger zone of an airport open for international passenger traffic is also treated as the export of goods.

The goods are transferred to those persons on the basis of a boarding pass or a crew member's certificate and a flight plan. The export of goods is deemed to have taken place after the goods have been purchased by a traveller bound for a third country. The sale of goods to a traveller travelling to another Member State is treated as domestic turnover in Estonia and therefore VAT must be added to the price of the goods.

The procedure for treating of goods transferred at sales facilities located in the passenger zone of an international airport as exports is established by a regulation of the minister of finance (subsection 6 of § 5 of the VAT Act).

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