# Act on the Automomy of Alamd

The war of 1808-09 resulted in Sweden being forced to relinquish Finland and the Åland Islands to Russia, whereby Swedish-speaking Åland became part of the Grand Duchy of Finland. When Finland gained its independence, the Ålanders began to hope for reunion with Sweden. In an attempt to keep Åland the Parliament of Finland adopted an Autonomy Act for Åland in 1920. At first the Ålanders refused to accept it, and the question of Åland's status was referred to the League of Nations.

In June 1921 the Council of the League of Nations reached a decision that Finland should receive sovereignty over the Åland Islands. Finland undertook to guarantee the population of Åland its Swedish language, culture and local customs. The Council of the League of Nations also prescribed that an international agreement should be made confirming the demilitarisation of the Ålands Islands from 1856 and expanding it to include neutralisation. The Autonomy Act was supplemented in conformity with the decisions of the Council of the League of Nations, and the Ålanders started applying the Act. The first election to the Åland Parliament was held in 1922.

The Autonomy Act from 1920 soon proved inadequate and was replaced in 1951 by another Act, which also became outdated. After almost 20 years of preparations the present Act on the Autonomy of Åland was passed by the Parliament of Finland in constitutional order and with assent of the Åland Parliament. The Act entered into force on 1 January 1993.

#### **Please note:**

This is an unofficial translation. The translation can also be found at www.finlex.fi.

The original text in Swedish and Finnish:

16 August 1991/1144 amended 31 December 1994/1556, 12 July 1996/520, 28 January 2000/75, 30 January 2004/68, 6 November 2009/847, 22 December 2009/1176, 4 November 2011/1115, 21 August 2015/1084, 8 November 2019/1065 and 28 February 2020/98.

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### Act on the Autonomy of Åland

(16 August 1991/1144)

In accordance with the Decision of Parliament, reached in the manner prescribed in section 67 of the Parliament Act, the following is enacted with the approval of the Åland Parliament:

#### Chapter 1

#### **General provisions**

#### Section 1

Autonomy of Åland

The Åland Islands are autonomous, as hereby enacted.

#### Section 2

#### Territory of Åland

Åland comprises the territory it has at the time of the entry into force of this Act and the territorial waters directly adjacent to its land territory according to the enactments in force on the limits of the territorial waters of Finland.

If the jurisdiction and sovereignty of the State are extended beyond the limits of the territorial waters the jurisdiction and sovereignty of Åland may be likewise extended, as agreed by the State and Åland.

#### Section 3

#### Institutions of Åland

The Åland Parliament shall represent the people of the Åland Islands in matters relating to its autonomy.

The administration of Åland is vested in the Government of Åland and the officials subordinate to it. (30 January 2004/68)

#### Section 4

#### Governor

The Governor shall represent the Government of Finland in Åland. The procedure for appointment of the Governor is prescribed in section 52.

#### Section 5

(30 January 2004/68)

Åland Delegation

The Åland Delegation shall be a joint organ of Åland and the State. Its composition, duties and expenses are as provided by sections 19, 32, 55–57 and 59b.

#### Chapter 2

#### Right of domicile in Åland

#### Section 6

Right of domicile by virtue of law

The right of domicile in Åland shall belong to

- 1) a person who at the time of the entry into force of this Act had the right of domicile under the Autonomy Act for Åland (28 December 1951/670); and
- 2) a child under 18 years of age who is a citizen of Finland and a resident of Åland, provided that his father or mother has the right of domicile.

#### Section 7

Right of domicile on application

The power to grant the right of domicile is vested in the Government of Åland. (30 January 2004/68)

Unless there are persuasive reasons for not granting the right of domicile, it shall be granted on application to a citizen of Finland

- 1) who has taken up residence in Åland;
- 2) who has without interruption been habitually resident in Åland for at least five years; and
  - 3) who is satisfactorily proficient in the Swedish language.

For a special reason the right of domicile may also be granted to a person who does not fulfil the requirements of paragraph 2, subparagraphs 2 and 3, subject to the provisions of an Act of Åland.

#### Section 8

Forfeiture of the right of domicile

A person who forfeits the citizenship of Finland shall likewise forfeit the right of domicile.

The forfeiture of the right of domicile of a person who otherwise than temporarily moves his or her residence from Åland shall be as provided by an Act of Åland.

#### Section 9

Participation in elections and eligibility for office

Only a person with the right of domicile may participate in the elections of the Åland Parliament, the municipal councils and the other positions of trust in the Åland and municipal administration. Only a person with the right of domicile shall be eligible for such positions of trust.

The right to vote and the eligibility for office in certain cases shall be governed by the provisions of section 67.

#### Section 10

#### Right to acquire real property

The limitations on the right to acquire real property or property of a similar nature in Åland with full legal title or with the right to enjoy are as provided by the Act on the Acquisition of Real Property in Åland (3 January 1975/3). The limitations shall not apply to a person with the right of domicile.

#### Section 11

#### Right of trade

The right of a person without the right of domicile to exercise a trade or profession in Åland for personal gain may be limited by an Act of Åland. However, such an Act of Åland may not be used to limit the right of trade of a person residing in Åland, if no person other than a spouse and minor children is employed in the trade and if the trade is not practiced in business premises, an office or any other special place of business.

#### Section 12

#### Service of conscription

A person with the right of domicile may in place of conscription for military service serve in a corresponding manner in the pilotage or lighthouse services or in other civilian administration.

Service in the pilotage and lighthouse services shall be as provided by a State Act after the Åland Parliament has been reserved an opportunity to submit an opinion on the matter. Service in other civilian administration shall be provided by a State Act with the consent of the Åland Parliament. Until such service has been organised, the residents of Åland referred to in paragraph 1 shall be exempt from conscription for military service.

Paragraph 1 shall not apply to a person who has taken up residence in Åland after having reached the age of twelve years.

#### Chapter 3

(30 January 2004/68)

#### The Åland Parliament and the Government of Åland

#### Section 13

Election of the members of the Åland Parliament

The members of the Åland Parliament shall be elected by direct and secret ballot. The suffrage shall be universal and equal.

#### Section 14

Opening and closing the sessions of the Åland Parliament

The sessions of the Åland Parliament shall be opened and closed by the President of the Republic or, on his behalf, by the Governor. The Governor shall present the proposals and statements of the President to the Åland Parliament.

#### Section 15

Dissolution of the Åland Parliament

After consultation with the Speaker of the Åland Parliament, the President of the Republic may dissolve the Åland Parliament and order an election. The right of the Åland Parliament to decide on a dissolution and the ordering of an election shall be provided by an Act of Åland.

Section 16 (30 January 2004/68) Government of Åland

The Government of Åland shall be appointed as provided by an Act of Åland.

### Chapter 4 **Authority of Åland**

Section 17

Legislation of Åland

The Åland Parliament shall enact legislation for Åland (*Acts of Åland*).

#### Legislative authority of Åland

Åland shall have legislative powers in respect of

- 1) the organisation and duties of the Åland Parliament and the election of its members, the Government of Åland and the officials and services subordinate to it; (30 January 2004/68)
- 2) the officials of Åland, the collective agreements on the salaries of the employees of Åland and the sentencing of the officials of Åland to disciplinary punishment;
- 2 a) the employment pensions of the employees of Åland and the elected representatives in the administration of Åland, as well as of the head teachers, teachers and temporary teachers in the primary and lower secondary schools in Åland; (12 July 1996/520)
- 3) the flag and coat of arms of Åland and the use thereof in Åland, the use of the Åland flag on vessels of Åland and on merchant vessels, fishing-vessels, pleasure boats and other comparable vessels whose home port is in Åland, without limiting the right of State offices and services or of private persons to use the flag of the State;
- 4) the municipal boundaries, municipal elections, municipal administration and the officials of the municipalities, the collective agreements on the salaries of the officials of the municipalities and the sentencing of the officials of the municipalities to disciplinary punishment;
- 5) the additional tax on income for Åland and the provisional extra income tax, as well as the trade and amusement taxes, the bases of the dues levied for Åland and the municipal tax;
- 6) public order and security, with the exceptions as provided by section 27, subparagraphs 27, 34 and 35; the firefighting and rescue service;
  - 7) building and planning, adjoining properties, housing;
- 8) the appropriation of real property and of special rights required for public use in exchange for full compensation, with the exceptions as provided by section 61;
  - 9) tenancy and rent regulation, lease of land;
- 10) the protection of nature and the environment, the recreational use of nature, water law;
- 11) prehistoric relics and the protection of buildings and artifacts with cultural and historical value;
- 12) health care and medical treatment, with the exceptions as provided by section 27, subparagraphs 24, 29 and 30; burial by cremation;
  - 13) social welfare; licences to serve alcoholic beverages;

- 14) education, apprenticeship, culture, sport and youth work; the archive, library and museum service, with the exceptions as provided by section 27, subparagraph 39; (12 July 1996/520)
- 15) farming and forestry, the regulation of agricultural production; provided that the State officials concerned are consulted prior to the enactment of legislation on the regulation of agricultural production;
- 16) hunting and fishing, the registration of fishing vessels and the regulation of the fishing industry;
- 17) the prevention of cruelty to animals and veterinary care, with the exceptions as provided by section 27, subparagraphs 31-33;
- 18) the maintenance of the productive capacity of the farmlands, forests and fishing waters; the duty to transfer, in exchange for full compensation, unutilised or partially utilised farmland or fishing water into the possession of another person to be used for these purposes, for a fixed period;
  - 19) the right to prospect for, lay claim to and utilise mineral finds;
- 20) the postal service and the right to broadcast by radio or cable in Åland, with the limitations consequential on section 27, subparagraph 4;
- 21) roads and canals, road traffic, railway traffic, boat traffic, the local shipping lanes;
- 22) trade, subject to the provisions of section 11, section 27, subparagraphs 2, 4, 9, 12–15, 17–19, 26, 27, 29–34, 37 and 40, and section 29, paragraph 1, subparagraphs 3–5, with the exception that also the Åland Parliament has the power to impose measures to foster the trade referred to in the said paragraphs;
  - 23) promotion of employment;
  - 24) statistics on conditions in Åland;
- 25) the creation of an offence and the extent of the penalty for such an offence in respect of a matter falling within the legislative competence of Åland;
- 26) the imposition of a threat of a fine and the implementation thereof, as well as the use of other means of coercion in respect of a matter falling within the legislative competence of Åland;
- 27) other matters deemed to be within the legislative power of Åland in accordance with the principles underlying this Act.

#### Supervision of legislation

The decision on the adoption of an Act of Åland shall be delivered to the Ministry of Justice and to the Åland Delegation; the latter shall give its opinion to the former before the decision is presented to the President of the Republic. (31 December 1994/1556)

After having obtained an opinion from the Supreme Court the President of the Republic may order the Act of Åland annulled in full or in part, if he considers that the Åland Parliament has exceeded its legislative powers or that the Act of Åland relates to the internal or external security of the State. The President shall order the annulment within four months of the date when the decision of the Åland Parliament was delivered to the Ministry of Justice. (31 December 1994/1556)

For purposes of uniformity and clarity an Act of Åland may contain provisions on matters relating to the legislative powers of the State, provided that in their substance they agree with the corresponding provisions of a State Act. The inclusion of such provisions in an Act of Åland shall not alter the separation of the legislative powers of the State and Åland.

#### Section 20 (30 January 2004/68)

Entry into force and publication of an Act of Åland

If the President of the Republic has annulled an Act of Åland, or has decided not to use a veto, the Government of Åland shall be so informed. Where the Presidential veto concerns only a part of an Act of Åland, the Government of Åland shall decide, as provided by an Act of Åland, whether the remaining part of the Act shall enter into force or whether the entire Act is annulled.

The Government of Åland shall publish Acts of Åland in the Åland Statute Series. An Act of Åland enters into force on the date specified by the Åland Parliament. If the Åland Parliament has not specified the date of entry into force, the Government of Åland shall decide on the date. If the Act of Åland has not been published at the latest on the date of entry into force, it shall enter into force on the date of publication.

If an appropriation included in the Åland budget requires the enactment of an Act of Åland and if there are special reasons for the expedited entry into force of the Act of Åland, the Åland Parliament may authorise the Government of Åland to decide that the Act of Åland is to enter into force in full or in part already before the President of the Republic decides whether to use a veto on it. Thereafter, if the President of the Republic annuls the Act of Åland in question in full or in part, the Government of Åland shall at once publish a notice, in the same manner as an Act of Åland, to the effect that the Act of Åland or a part thereof ceases to be in force as of the date of publication of the notice.

#### Section 21 (30 January 2004/68) Decrees of Åland

By virtue of an authorisation in an Act of Åland, the Government of Åland may issue Decrees of Åland on matters within the powers of Åland. However, provisions may be issued only by Acts of Åland on the foundations of individuals' rights or obligations and on matters that otherwise are of legislative nature under the Constitution or under the Act on the Autonomy of Åland.

The provisions of section 19, paragraph 3 on Acts of Åland shall apply correspondingly to Decrees of Åland.

#### Section 22

(30 January 2004/68)

Initiatives of the Åland Parliament and the Government of Åland

The Åland Parliament may submit initiatives on matters within the legislative power of the State. The Government of Finland shall present the initiative for the consideration of the Parliament of Finland.

The Government of Åland may submit initiatives on matters referred to in paragraph 1 for the issuance of Decrees and regulations for Åland.

#### Section 23

Administrative authority of Åland

Åland officials shall conduct the administration of matters within the legislative power of Åland, subject to the following:

- 1) statistical information that is necessary for the State and in the possession of Åland officials shall on request be made available for State officials;
- 2) statistical information for the use of Åland shall be collected in co-operation with the State officials concerned;
- 3) the Government of Åland shall obtain opinions from the State officials concerned before undertaking measures regarding a non-movable prehistoric relic; (30 January 2004/68)
- 4) the Government of Åland shall obtain an opinion from the National Archives before the Åland officials or the municipal or ecclesiastical officials render a decision on the destruction of documents in an archive located in Åland. (30 January 2004/68)

#### Citizenship of officials

A citizen of Finland, Iceland, Norway, Sweden or Denmark may be employed as an official of Åland or of a municipality in Åland. The employment of other aliens for such service shall be as provided by an Act of Åland.

Only a citizen of Finland may be employed in the police force.

# Section 25 (30 January 2004/68) Administrative procedure

An appeal may be brought to the Åland Administrative Court against a decision of an authority subordinate to the Government of Åland. An appeal may be brought to the Åland Administrative Court also against a decision of a municipal authority, unless the appeal is under a State Act to be brought to some other authority. However, it may be provided by an Act of Åland that appeal against a decision of an authority subordinate to the Government of Åland in a matter other than a tax or public charge or against a decision of a municipal authority in a matter within the powers of Åland is to be brought to the Government of Åland instead of the Åland Administrative Court.

An appeal as to the legality of a decision of the Government of Åland may be brought to the Supreme Administrative Court. However, an appeal against a decision of the Government of Åland relating to a pension may be brought to the Insurance Court. A decision of the Government of Åland in a matter concerning an appointment shall not be open to appeal.

Notwithstanding the provisions in paragraphs 1 and 2, an appeal may be brought to the Åland Administrative Court against a decision of an Åland authority made on the basis of a Consentaneous Decree.

#### Section 26

#### Establishment of an administrative court

An administrative court may be established in Åland by a State Act. Notwithstanding section 25 such a court may by an Act of Åland be granted jurisdiction over administrative matters within the competence of Åland.

#### Chapter 5

#### **Authority of the State**

#### Section 27

#### Legislative authority of the State

The State shall have legislative power in matters relating to

- 1) the enactment, amendment or repeal of the Constitution and an exception to the Constitution; (28 January 2000/75)
- 2) the right to reside in the country, to choose a place of residence and to move from one place to another, the use of freedom of speech, freedom of association and freedom of assembly, the confidentiality of post and telecommunications:
  - 3) the organisation and activities of State officials;
- 4) foreign relations, subject to the provisions of chapters 9 and 9 a; (30 January 2004/68)
- 5) the flag and coat of arms of the State and the use thereof, with the exceptions provided by section 18, subparagraph 3;
- 6) surname and forename, guardianship, the declaration of the legal death of a person;
- 7) marriage and family relations, the juridical status of children, adoption and inheritance, with the exceptions provided by section 10;
- 8) associations and foundations, companies and other private corporations, the keeping of accounts;
- 9) the nation wide general preconditions on the right of foreigners and foreign corporations to own and possess real property and shares of stock and to practice a trade;
- 10) copyright, patent, copyright of design and trademark, unfair business practices, promotion of competition, consumer protection;
  - 11) insurance contracts;
  - 12) foreign trade;
  - 13) merchant shipping and shipping lanes;
  - 14) aviation;
- 15) the prices of agricultural and fishing industry products and the promotion of the export of agricultural products;
- 16) the formation and registration of pieces of real property and connected duties;
- 17) mineral finds and mining, with the exceptions as provided by section 18, subparagraph 19;
- 18) nuclear energy; however, the consent of the Government of Åland is required for the construction, possession and operation of a nuclear

power plant and the handling and stockpiling of materials therefor in Åland; (30 January 2004/68)

- 19) units, gauges and methods of measurement, standardisation;
- 20) the production and stamping of precious metals and trade in items containing precious metals;
- 21) labour law, with the exception of the collective agreements on the salaries of the Åland and municipal officials, and subject to the provisions of section 29, paragraph 1, subparagraph 6, and section 29, paragraph 2;
- 22) criminal law, with the exceptions provided by section 18, subparagraph 25;
- 23) judicial proceedings, subject to the provisions of sections 25 and 26; preliminary investigations, the enforcement of convictions and sentences and the extradition of offenders;
  - 24) the administrative deprivation of personal liberty;
- 25) the Church Code and other legislation relating to religious communities, the right to hold a public office regardless of creed;
  - 26) citizenship, legislation on aliens, passports;
  - 27) firearms and ammunition;
- 28) civil defence; however, the decision to evacuate residents of Åland to a place outside Åland may only be made with the consent of the Government of Åland; (30 January 2004/68)
- 29) human contagious diseases, castration and sterilisation, abortion, artificial insemination, forensic medical investigations;
- 30) the qualifications of persons involved in health care and nursing, the pharmacy service, medicines and pharmaceutical products, drugs and the production of poisons and the determination of the uses thereof;
  - 31) contagious diseases in pets and livestock;
  - 32) the prohibition of the import of animals and animal products;
- 33) the prevention of substances destructive to plants from entering the country;
- 34) the armed forces and the border guards, subject to the provisions of section 12, the actions of the authorities to ensure the security of the State, state of defence, readiness for a state of emergency;
  - 35) explosive substances, as to the part relating to State security;
- 36) taxes and dues, with the exceptions provided by section 18, subparagraph 5;
  - 37) the issuance of paper money, foreign currencies;
  - 38) statistics necessary for the State;
- 39) archive material derived from State officials, subject to the provisions of section 30, subparagraph 17;

- 40) telecommunications; however, a State official may only grant permission to engage in general telecommunications in Åland with the consent of the Government of Åland; (30 January 2004/68)
- 41) the other matters under private law not specifically mentioned in this section, unless the matters relate directly to an area of legislation within the competence of Åland according to this Act;
- 42) other matters that are deemed to be within the legislative power of the State according to the principles underlying this Act.

State Acts of special importance to Åland

The amendment of a Constitutional Act or another State Act shall not enter into force in Åland without the consent of the Åland Parliament, insofar as it relates to the principles governing the right of a private person to own real property or business property in Åland.

An opinion shall be obtained from Åland before the enactment of an Act of special importance to Åland.

#### Section 29

Delegation of legislative authority to Åland

In addition to the provisions of section 27, the following matters come under the legislative power of the State:

- 1) the population registers;
- 2) the trade register, the association register and the shipping register;
- 3) the employment pensions of the employees of the municipalities and the elected officials of the municipalities, and the employment pensions of other persons, with the exceptions as provided by section 18, subparagraph 2 a, as well as other social insurance; (12 July 1996/520)
- 4) other alcohol legislation than that referred to in section 18, subparagraph 13;
  - 5) the banking and credit services;
- 6) employment contracts, with the exception provided for apprenticeship by section 18, subparagraph 14, and co-operation in enterprises. (12 July 1996/520)

With the consent of the Åland Parliament an Act may be enacted to the effect that the legislative authority referred to in paragraph 1 be delegated to Åland in full or in part. Such an Act shall contain provisions on the measures consequent on the delegation of authority.

A person whose contract of service with the State is affected by the delegation of authority referred to in paragraph 2 shall with his consent be transferred to the service of Åland to comparable duties and with his former benefits, as further provided by Decree.

#### Section 30

#### Administrative authority and procedure

State officials shall conduct the administration of matters within the legislative power of the State, with regard to the following:

- 1) when making an appointment to a State office in Åland, special weight shall be given to the fact that the appointee has knowledge of the local conditions in Åland or resides in Åland;
- 2) the word "Åland" shall be incorporated in a passport issued in Åland, if the holder of the passport has the right of domicile;
- 3) the Åland officials shall partake in civil defence, as provided by a Consentaneous Decree;
- 4) a person with the right of domicile may be assigned only to civilian duties within Åland by virtue of the general obligation of the citizenry to work;
- 5) statistics relating to the local conditions in Åland that are in the possession of State officials shall on request be handed over to the appropriate Åland officials;
- 6) State officials shall ensure that Åland gain access to the necessary frequencies for radio and television broadcasts;
- 7) the Government of Åland shall decide on granting foreigners or foreign corporations permission to acquire ownership or possession of real property in Åland or to practice a trade in Åland; before making a decision it shall request an opinion from the State official concerned; (30 January 2004/68)
- 8) the tasks which, according to the legislation on the prevention of the introduction of plant destroyers into the country and the legislation on the production and use of poisons, fall to a national authority, shall be handled in Åland by the Government of Åland or by another authority specified in the regional law, (21 August 2015/1084)
- 9) the tasks which, under the legislation on the control of communicable diseases in humans and domestic animals, are the responsibility of a national authority or of the municipalities, shall be carried out in Åland by the Government of Åland or by any other authority referred to in the Act on the Autonomy of Åland, (21 August 2015/1084)

- 10) the duties that in the State belong to the Consumer Complaint Board shall in Åland be performed by a special board appointed by the Government of Åland; (30 January 2004/68)
- (11) the tasks which, under the legislation on consumer advice, are the responsibility of the Finnish Competition and Consumer Authority shall be carried out in Åland by the Åland officials in accordance with agreements between Åland and the State; (8 November 2019/1065)
- 12) a new merchant shipping lane may only be opened in Åland with the consent of the Government of Åland, subject to the provisions of section 62; (30 January 2004/68)
- 13) a matter relating to the permission to conduct merchant shipping in Åland or between Åland and the rest of Finland in a foreign vessel shall be negotiated on with the Government of Åland; (30 January 2004/68)
- 14) the speed limits for merchant vessels on the lanes in Åland and the other matters relating to shipping that are of special importance to Åland shall be negotiated on with the Government of Åland; (30 January 2004/68)
- 15) matters relating to the right to practice air traffic in Åland shall belong to the Government of Åland; however, an opinion on such matters shall be obtained from a State official; (30 January 2004/68)
- 16) when considering matters relating to air traffic that are of special importance to Åland, State authorities shall consult the Government of Åland; (30 January 2004/68)
- 17) archive material deriving from State authorities in Åland may be removed from Åland only after negotiations with the Government of Åland; (30 January 2004/68)
- 18) a decision of the Bank of Finland that may be presumed to be especially important for the economic life or for employment in Åland shall, if possible, only be made after negotiations with the Government of Åland; (30 January 2004/68)
- 19) the Government of Åland shall have the right to be represented together with the Council of State in the negotiations with the central organisations of the producers on income from agriculture and the fishing industry and on the regulation of agricultural production and the fishing industry; (30 January 2004/68)
- 20) the Government of Åland shall be heard before a decision is reached on changes in import regulations that may be especially important to the agricultural production or fishing industry in Åland; (30 January 2004/68)
- 21) an opinion shall be obtained from the Government of Åland before granting a licence to practice a licenced trade, if a State official has the competence to grant the licence; (30 January 2004/68)

22) the Government of Åland shall be heard before a decision is reached on closing down an institution or permanent post of local administration of the State in Åland; (30 January 2004/68)

23) statistics on Åland that are necessary for the State shall be collected in co-operation with the appropriate Åland officials.

#### Section 31

(30 January 2004/68)

Obligation of State officials to aid the Åland officials

On request of the Government of Åland, State officials are obliged as within their general competence to aid the Åland officials in the performance of duties relating to autonomy.

#### Section 32

#### Consentaneous Decrees

In agreement with the Government of Åland, duties belonging to State administration may be transferred by Decree (*Consentaneous Decree*) to an Åland official for a fixed period or until further notice. Correspondingly, duties belonging to Åland administration may be transferred to a State official. (30 January 2004/68)

If notice is given on the agreement, the Decree shall be amended or repealed as soon as possible and in any case within one year from the date of the notice. Unless the Decree is amended or repealed within the said time, the agreement shall be deemed to have been terminated one year after the notice. An Act of Åland contrary to a Consentaneous Decree shall not apply for the part contrary to the Consentaneous Decree while the Decree is in force.

An opinion on a proposition for a Consentaneous Decree shall be requested from the Åland Delegation. The Consentaneous Decree shall be issued by the President of the Republic. (31 December 1994/1556)

#### Section 33

(30 January 2004/68)

Obtaining an opinion from the Government of Åland

Before the President of the Republic, the Council of State, a Ministry or some other authority issues provisions that only concern Åland or that otherwise are especially significant to Åland, an opinion on the matter shall be obtained from the Government of Åland.

#### Decision and presentation

The President of the Republic shall make his decision on matters relating to the autonomy of Åland as provided by section 58 of the Constitution. (28 January 2000/75)

Matters relating to autonomy shall be presented to the Council of State from the Ministry of Justice. However, matters relating to the economy of Åland shall be presented from the Ministry of Finance.

The Council of State shall appoint persons with good knowledge of the autonomy of Åland as presenting officials for matters referred to in paragraph 2.

#### Section 35

#### Administration of the law

The administration of the law in Åland shall be conducted by the courts and officials as provided by State legislation, unless otherwise provided by section 25 or 26.

#### Chapter 6

#### Language provisions

#### Section 36

#### Official language

The official language of Åland shall be Swedish. The language used in State administration, Åland administration and municipal administration shall be Swedish.

The official language of the Åland Delegation shall be Swedish. The opinions and decisions of the Supreme Court referred to in this Act shall be written in Swedish.

The provisions of this Act on the language used in State administration shall also apply, where appropriate, to the officials of the Evangelical Lutheran Church, unless otherwise provided by the Church Code.

#### Section 37

#### Right to use Finnish

In a matter concerning himself a citizen of Finland shall have the right to use Finnish before a court and with other State officials in Åland.

#### Language of correspondence

Letters and other documents between Åland officials and the State officials in Åland shall be written in Swedish. The same provision shall apply also to correspondence between the said authorities and the Åland Delegation, on one hand, as well as the Council of State, the officials in the central government of Finland and the superior courts and other State officials to whose jurisdiction Åland or a part thereof belongs, on the other hand.

However, a treaty referred to in section 59 that is submitted for approval of the Åland Parliament may be sent to Åland in the original language, if the treaty by law is not to be published in Swedish. A document referred to in section 59 a that is notified to Åland may be sent to Åland in the original language, if it has not yet been translated into Swedish. (31 December 1994/1556)

The provisions of paragraph 1 on Åland officials shall also apply to municipal officials in Åland.

#### Section 39

#### **Translations**

The courts and the State Department of Åland shall, at the request of an interested party, enclose with its documents a translation into Finnish. (22 December 2009/1176)

If a document submitted to a court or another State official is written in Finnish, the official shall see to its translation into Swedish, if necessary.

A private party in Åland shall have the right to receive an enclosed Swedish translation with his copy of the document in matters that are considered by a State official in the State, referred to in section 38, paragraph 1, and on which the document shall according to general language legislation be written in Finnish.

#### Section 40

#### Language of education

The language of education in schools maintained by public funds or subsidised from the said funds shall be Swedish, unless otherwise provided by an Act of Åland.

#### Section 41

#### Proficiency in Finnish

A graduate of an educational institution in Åland may, as further provided by Decree, be admitted to a State-maintained or State-subsidised

Swedish or bilingual educational institution and be graduated therefrom, even if he does not have the proficiency in Finnish required for admittance and graduation.

#### Section 42

Linguistic proficiency of State officials

Provisions on the linguistic proficiency of a State official in Åland shall be issued by Decree with the consent of the Government of Åland. (30 January 2004/68)

The State shall organise training in Swedish for the persons in its service in Åland.

#### Section 43

Information and regulations issued in Swedish

The Council of State shall take measures to have the necessary product and service information distributed to the consumers in Åland in Swedish, where possible.

The Council of State shall also see to the availability in Swedish of the regulations to be followed in Åland.

# Chapter 7 (28 February 2020/98) Economy of Åland

Section 44
(28 February 2020/98)

Economic autonomy

Åland has economic autonomy as set out in this Law.

The Åland Parliament adopts a budget for Åland. More detailed provisions on the budget are issued by an Act of Åland.

Åland can take out loans and issue bond loans for the needs of the autonomy.

# Section 45 (28 February 2020/98) Annual returns to Åland

In order to cover the expenses of the autonomy, state resources are returned annually to the Åland Islands in accordance with Section 46, which is determined in a special deduction procedure (the amount of the settlement) and a tax settlement as provided for in Section 49.

#### Section 46 (28 February 2020/98)

#### The settlement

The amount of the settlement is calculated in such a way that the income reported in the state accounts for each year, with the exception of tax on earned and capital income, broadcasting tax, withholding tax paid by limited taxable persons, corporation tax, tonnage tax, lottery tax, and new government loans (base settlement) is multiplied by a certain ratio (basis for settlement).

In addition, half of the change in the population of Åland in relation to the total population of Finland (population share of Åland) as of 31 December 2020 shall be taken into account when calculating the settlement amount. To determine the population share of Åland, a co-efficient is used to indicate with the accuracy of five decimal points. If the population share of Åland increases the settlement amount, the population share is reduced.

The settlement is executed annually, retrospectively for each calendar year. Monthly advances are paid on the settlement amount.

### Section 47 (28 February 2020/98)

The basis for settlement and the amendment thereof The basis for settlement is 0.45 per cent.

The basis for settlement shall be amended if the basis for the state accounts undergoes changes affecting the amount of the settlement. Changes in the bases for the state accounts refer to changes in the State's revenue and expenditure structure, structural changes including taxation or corporatisation, changes in terms of net budgeting, and other comparable changes.

The basis for the settlement shall be increased if Åland's expenditure increases and the increase in expenditure results from:

- (1) new legislative powers that have been transferred to Åland in matters referred to in Section 29(1) of the VAT Act;
- (2) Åland has taken over administrative tasks which are the responsibility of the State and the costs are not otherwise regulated, or the region, in agreement with the State, is responsible for activities which serve wholly or significantly the national interest;
- (3) the achievement of the purposes of the autonomy causes significantly increased costs;
- 4) the administration of Åland is otherwise burdened by significant expenditure which was not anticipated when this Law was passed.

The basis for settlement shall be reduced if a government authority has taken over management tasks belonging to the authorities of Åland, and the costs of the tasks are not otherwise regulated.

Please note.

The basis for settlement is 0.47 per cent according to the Act, amending the basis for settlement referred to in the Act on the Autonomy of Åland (27 November 911/2020, 22/2021).

### Section 48 (28 February 2020/98)

The procedure for amending the basis for settlement

If amending the basis of settlement is determined by national law with the consent of the Parliament.

At least every three years, the Ministry of Finance and the Government of Åland assess whether there are grounds under Sections 47(2) to 47(4) to amend the basis for settlement and submit its proposal to the Åland Delegation. If one party requests an assessment to be made earlier than after three years, the other party shall, within a reasonable time, contribute to the submission of a proposal to the Åland Delegation. Otherwise, the Delegation will deal with the matter on the basis of one party's proposal and after hearing the other party.

The Delegation makes its proposal to amend the basis for settlement to the Finnish Government. The Government submits its bill, which is based on the Delegation's proposal, to the Finnish Parliament.

# Section 49 (28 February 2020/98) Tax settlement

In tax settlements, the amounts for the state funds collected from the earned and capital income taxes debited on Åland for each tax year, the withholding tax paid by limited taxpayers, the corporation tax and the tonnage tax are returned to Åland annually. In addition, the amount of lottery tax paid on Åland is returned annually from state funds. The tax settlement is executed annually, retrospectively for each tax year. Monthly advances are paid on the tax settlement amount. The advance amount is calculated on the basis of the outcome of previous taxation and forecasts.

On the outcome of it in subsection 1, if the total amount of the intended corporation tax and capital income tax is less than the respective amount that Åland would have received on the basis of corresponding tax through the bases referred to in section 46, subsections 1 and 2 by more than ten (10) per cent, then for the calculation of the settlement amount, the difference is added to the Åland Islands.

#### (28 February 2020/98)

#### Additional appropriations

In the proposition of the Parliament, additional appropriations can be granted for unusually large non-recurring expenses that cannot reasonably be financed from the budget for the Åland Islands. Additional appropriations may be granted only for tasks falling within the legislative competence of the region. Requests for additional appropriations are made to the Åland Delegation.

#### Section 51

#### (28 February 2020/98)

Supplements in exceptional circumstances

The Åland Islands shall be granted grants by state resources in exceptional circumstances

- (1) in order to prevent or eliminate significant disturbances in the national economy which particularly affect the region;
- (2) to cover such costs as are caused by a natural disaster, a nuclear accident, an oil spill, or any other comparable event, unless the region should reasonably bear the costs.

The Government of Åland shall submit a request for contributions to the Åland Delegation no later than in the year following the calendar year to which the expenditure relates. The case must, if possible, be decided within six months of it being brought.

### Chapter 8 **Governor and the Åland Delegation**

#### Section 52

#### Appointment of the Governor

A person who has the necessary qualifications for conducting the administration of Åland well and for attending to State security shall be appointed Governor.

The President of the Republic shall appoint the Governor after having agreed on the matter with the Speaker of the Åland Parliament. If a consensus is not reached, the President shall appoint the Governor from among five candidates nominated by the Åland Parliament.

#### Acting Governor

When the office of Governor is vacant or when the Governor is prevented from attending to his duties the President may, after having agreed on the matter with the Speaker of the Åland Parliament, appoint a suitable person as Acting Governor.

#### Section 54

#### Dismissal of the Governor

The Speaker of the Åland Parliament shall be heard before making a decision on a matter relating to the dismissal of the Governor.

#### Section 55

Composition and competence of the Åland Delegation

The duties of the Chairman of the Åland Delegation shall be performed by the Governor or another person, whom the President of the Republic has appointed after having agreed on the matter with the Speaker of the Åland Parliament. When the Chairman is prevented from attending to his duties, they shall be performed by the Vice Chairman, also appointed by the President after having agreed on the matter with the Speaker. The Council of State and the Åland Parliament shall both elect two persons as Members of the Delegation and two Deputy Members for each Member.

The Delegation shall only have a quorum when all the Members are present.

The Delegation may hear expert opinions.

#### Section 56

#### Duties of the Åland Delegation

Upon request the Delegation shall give opinions to the Council of State, the ministries thereof, the Government of Åland and the courts. (30 January 2004/68)

The Delegation shall decide upon the matters referred to in section 62.

In addition, the Delegation shall

- 1) carry out the equalisation referred to in section 45;
- 2) determine the tax retribution in accordance with section 49;
- 3) give the extraordinary grant referred to in section 48 and award the subsidy referred to in section 51, and decide upon the possible conditions therefor.

The Delegation shall determine the amount of the advance payments referred to in section 45, paragraph 2.

The President of the Republic shall confirm the decision of the Delegation on a matter referred to in paragraph 3. The decision shall within three months be confirmed unaltered or left unconfirmed. If the decision is not confirmed, the matter shall be returned to the Delegation for reconsideration.

#### Section 57

Expenses of the Åland Delegation

Åland shall bear the expenses of the Åland Delegation derived from the Delegates elected by the Åland Parliament. The other expenses shall be covered from State funds.

## Chapter 9 (30 January 2004/68) International Treaties

Section 58 (30 January 2004/68)

Negotiations on international treaties

The Government of Åland may propose negotiations on a treaty or another international obligation to the appropriate State officials.

The Government of Åland shall be informed of negotiations on a treaty or another international obligation if the matter is subject to the competence of Åland. If the negotiations otherwise relate to matters of special importance to Åland, the Government of Åland shall be informed of the negotiations, if appropriate. The Government of Åland shall be reserved the opportunity to participate in the negotiations, if there is a special reason for the same.

#### Section 59 (30 January 2004/68)

Entry into force of international treaties

If a treaty or another international obligation binding on Finland contains a term which under this Act concerns a matter within the competence of Åland, the Åland Parliament must consent to the statute implementing that term in order to have it enter into force in Åland.

If the term is contrary to this Act, it will enter into force in Åland only if the Åland Parliament gives its consent by a qualified majority of two thirds of votes cast and if the implementing statute has in the Parliament been dealt with in accordance with the procedure laid down in section 95, paragraph 2, of the Constitution on the implementation of international obligations with constitutional implications. However, if the term concerns only the language of

communication between Åland authorities and foreigners or foreign authorities, the implementing statute can in the Parliament be dealt with in accordance with the regular procedure.

The Åland Parliament may authorise the Government of Åland to give the consent referred to in paragraph 1.

# Chapter 9 a (30 January 2004/68) **European Union affairs**

Section 59 a
(30 January 2004/68)

Preparation of national positions

The Government of Åland shall have the right to participate in the preparation, within the Council of State, of the national positions of Finland preceding decision-making in the European Union, if the matter would in other respects fall within the powers of Åland or if the matter otherwise may have special significance to Åland. If the positions of Åland and the State cannot be harmonised in accordance with this Act in a matter falling within the powers of Åland, the position of Åland shall on the request of the Government of Åland be declared when the positions of Finland are being presented in the institutions of the European Union.

If a decision to be made in the European Union pertains in full or in part to the application of a common policy of the European Community in Åland, the Government of Åland shall formulate the position of Finland in so far as the matter would in other respects fall within the powers of Åland.

The Government of Åland shall be notified of matters referred to in paragraph 1 under preparation in the European Union. Upon request, the Government of Åland shall also be reserved an opportunity to participate in the work of the Finnish delegation when matters falling within the powers of Åland under this Act are being prepared in the European Union.

The Åland Parliament may, on matters within the powers of Åland, submit to the Parliament of Finland a reasoned opinion on whether a draft legislative act of the European Union complies with the principle of subsidiarity. The position of the Åland Parliament shall be submitted to the institutions of the European Union. (4 November 2011/1115)

Section 59 b (30 January 2004/68)

Implementation of decisions made in the European Union

In the decision-making on the measures in Finland relating to decisions made in the European Union, the legislative power and the

administrative power shall be divided between Åland and the State as provided in this Act.

The authorities of Åland and the State shall consult each other if their measures are interdependent. If only one measure can be taken in a Member State in an administrative matter which under this Act would fall both within the powers of Åland and of the State, the decision on the measure shall be made by the State authority. Before such decision-making, the Åland authority shall be consulted in good faith and the positions put forward by it shall be taken into account as far as possible. If the authorities of Åland and the State do not agree on the measures necessary in situations referred to in this paragraph, a recommendation for the resolution of the disagreement may be requested from the Åland Delegation.

If, under Community law, a Member State may designate only one administrative authority in a situation where both Åland and the State have powers, the authority shall be designated by the State. A decision by such an authority in a matter that would in other respects fall within the powers of Åland shall be consistent with the position put forward by the Government of Åland.

The Government of Åland may take contact with the Commission of the European Communities in matters falling within the powers of Åland and concerning the implementation in Åland of decisions made in the European Union. The Government of Åland and the Council of State shall agree in greater detail on how the Council of State is to be informed of such contacts.

#### Section 59 c (6 November 2009/847)

The position of Åland in cases pertaining to treaty violations and in cases pending before the Court of Justice of the European Communities

The State authorities, in co-operation with the Government of Åland, shall prepare the response of Finland to a position taken by the Commission of the European Communities on shortcomings in the fulfilment of a Member State's obligations in so far as that fulfilment falls within the powers of Åland, as well as the positions of Finland that in such a matter are to be submitted to the Court of Justice of the European Communities.

If the positions of Åland and the State cannot be harmonised in a case referred to in paragraph 1, Finland's answer to and position on the request of the Government of Åland shall be formulated so as to make clear the position of Åland. If court proceedings have been instituted in a case referred to in paragraph 1 on account of an action or failure to act on the part of Åland, a representative from Åland shall be given the right to participate in the hearing before the Court.

The Government of Åland may submit a motivated request to the Council of State that Finland take part in proceedings pending before the Court of Justice of the European Communities or institute proceedings before the Court on matters that are within the powers of Åland or that may otherwise be of special importance to Åland.

#### Section 59 d (30 January 2004/68) State liability of Åland

If the Court of Justice of the European Communities has rendered Finland liable to pay a fixed compensation, a conditional fine or some other comparable pecuniary sanction, Åland shall be liable for that sanction *vis-à-vis* the State in so far as it has arisen from an act or omission on the part of Åland.

If Finland is under the rules of liability of a Member State liable to refund European Community funds to the European Community, Åland shall be liable for the refund *vis-à-vis* the State in so far as the administration or supervision of the refunded funds were tasks for Åland.

If Finland has been rendered liable in damages to a private party for loss arising from rights under Community law having been incompletely or incorrectly implemented in a matter falling within the powers of Åland, Åland shall be liable for the damages *vis-à-vis* the State to the corresponding amount.

The State and Åland may seek a settlement regarding the amount of the liability referred to in paragraphs 1–3. A dispute as to the liability may be brought before the Åland Administrative Court as a matter of administrative litigation as provided in chapter 12 of the Act on Administrative Judicial Procedure (586/1996) and above in this section.

### Section 59 e (30 January 2004/68)

Committee of the Regions of the European Community

A candidate designated by the Government of Åland shall be nominated as one of the representatives of Finland in the Committee of the Regions of the European Community.

### Chapter 10 **Miscellaneous provisions**

#### Section 60

Legality of Decrees and conflicts of authority

If a provision of a Decree of Åland conflicts with an Act of Åland or a State Act applied in Åland, it shall not apply.

If a conflict of authority arises between Åland officials and State officials on a given administrative function, a decision on the matter shall be rendered by the Supreme Court on the proposal of the Government of Åland or the State official. Before rendering the decision the Supreme Court shall obtain opinions from the appropriate official and the Åland Delegation. (30 January 2004/68)

# Section 60 a (31 December 1994/1556) Confidentiality

State legislation shall apply on confidentiality and access to documents in matters referred to in chapters 9 and 9 a.

#### Section 60 b (30 January 2004/68) Charges for offences in office

Charges against the Head of the Government of Åland or one of its members for an offence in office shall be brought in the Court of Appeal of Åbo.

#### Section 61

#### State land and State buildings

If the State requires land in the Åland Islands for regular State administration, Åland shall allocate suitable lots for the purpose. If Åland does not allocate the lots, the State may acquire the required land without the cooperation of Åland.

If the land referred to in paragraph 1 is no longer required for regular State administration, the right of the State to the land shall pass to Åland. Åland shall also acquire the buildings and facilities rendered unnecessary, unless they are removed.

The allocation of land according to paragraph 1 and the transfer of land and other property to Åland according to paragraph 2 shall be agreed upon by the appropriate ministry and the Government of Åland. (30 January 2004/68)

State legislation shall apply to the redemption, for full compensation, of real property for State needs.

#### Section 62

#### Controversy in certain situations

If controversy arises in situations referred to in section 30, subparagraph 12, or section 61, paragraph 1 or 2, the matter shall be resolved by the Åland Delegation.

#### Right of Åland to inheritance

If a person habitually resident in the Åland Islands dies without an heir, the inheritance shall pass to Åland. However, real property and comparable property inherited by Åland not located in the Åland Islands and not required to cover the debts of the estate shall be handed over to the State.

#### Section 64

Degree earned in another Nordic country

A Decree may be issued to the effect that a degree required for a State office in Åland may be substituted with a comparable degree earned in Iceland, Norway, Sweden or Denmark.

#### Section 65

Trade activity of the State and certain offices in Åland

If the right to practice a trade, regulated in State legislation according to section 27 or section 29, is reserved to the State, an independent State institution or a corporation where the State holds the power of decision, a Decree may be issued to the effect that Åland or a corporation where Åland holds the power of decision be entitled to practice the same trade in the Åland Islands, unless there are substantial reasons for the contrary.

The provisions of section 30, subparagraph 1, section 42, paragraph 1 and section 64 on State offices shall apply also to service in independent State institutions in Åland and, as further provided by a Decree, in corporations where the State holds the power of decision.

#### Section 66

#### Exemption from taxes

Åland shall have the same right of exemption from taxes and for comparable benefits as the State.

#### Section 67

Implementation of municipal suffrage in certain cases

A citizen of Finland without the right of domicile and citizens of Iceland, Norway, Sweden and Denmark shall be awarded the suffrage and eligibility for office in municipal elections on the prerequisites provided by an Act of Åland. Citizens of other states may be awarded the suffrage and eligibility for office in the same manner. (31 December 1994/1556)

A decision to enact an Act of Åland referred to in paragraph 1 shall require at least a two thirds majority of the votes cast.

#### Electoral district

In Parliamentary and Presidential elections Åland shall constitute an electoral district. Provisions on the said elections shall be enacted separately.

#### Section 69

Amendment of the Autonomy Act and the enactment of an Act of Åland by qualified majority

This Act may be amended or repealed, or exceptions to it may be made, only by consistent decisions of Parliament of Finland and the Åland Parliament. In the Parliament of Finland the decision shall be made as provided for the amendment and repeal of the Constitution and in the Åland Parliament by at least a two thirds' majority of votes cast. (28 January 2000/75)

An Act of Åland may be enacted to the effect that the Åland Parliament is to enact an Act of Åland by at least a two thirds majority of votes cast. An Act of Åland containing such a provision shall be enacted in the same manner.

#### Chapter 11

#### Entry into force and transitory provisions

#### Section 70

#### Entry into force

This Act shall enter into force on 1 January 1993.

This Act shall repeal the Autonomy Act for Åland (28 December 1951/760), as later amended (*the previous Act*), the Act on the Application of the Administrative Appeals Act in The Åland Islands (16 February 1979/182) and the other provisions contrary to this Act.

Measures required for the implementation of this Act may be undertaken before its entry into force. When enacting an Act of Åland, the Åland Parliament may apply the provisions of this Act even before its entry into force. However, such an Act of Åland shall not enter into force before this Act has entered into force.

The Åland Delegation elected in accordance with this Act shall perform also the duties of the Åland Delegation provided by the previous Act.

#### Section 71

#### Application of previous provisions

If an area of legislation that has previously been regulated by Acts of Åland has been transferred to the legislative power of the State or if an area

previously subject to the legislative power of the State has been transferred to the legislative power of Åland by this Act or on the basis of this Act, an Act of Åland or State Act enacted before the entry into force of this Act, relating to the said area of legislation, shall apply in Åland until the Act of Åland has been repealed by Decree and the State Act by an Act of Åland.

#### Section 72

#### Right of domicile

A person habitually resident in Åland at the time of the entry into force of this Act shall upon request to the Government of Åland have the right to gain the right of domicile according to the provisions of the previous Act. (30 January 2004/68)

The right of domicile of an adopted child shall be determined according to the adoptive parents also in cases where the adoption has taken place before the entry into force of this Act.

#### Section 73

#### Trade

A person habitually resident in Åland at the time of the entry into force of this Act shall, after having resided in Åland for five years without interruption, have the right to practice a trade in Åland in accordance with the provisions of the previous Act.

The private persons, companies, co-operations, associations and other corporations and foundations that at the time of the entry into force of this Act practice a trade in Åland in accordance with the provisions of the previous Act shall have the right to continually practice the said trade in accordance with the provisions of the previous Act.

#### Section 74

Dealing with matters at transfer of authority

A matter, where the authority is transferred between officials in accordance with this Act, shall be dealt with by the officials with whom the matter was pending at the time of the transfer of authority. The matter shall be dealt with in accordance with the provisions of force before the transfer of authority.

The previous Act and the other applicable former Acts shall apply to an appeal against an official decision made before the transfer of authority.

#### State officials

A person whose duties in a State office are in accordance with this Act transferred to the authority of Åland shall, if he so consents, be transferred with equal benefits to corresponding duties in an Åland office, as provided by Decree.

Until the issuance of the Decree referred to in section 42, paragraph 1, the previous Act and the legislation on the linguistic proficiency of State officials, in the form they were at the time of the entry into force of this Act, shall apply to the required linguistic proficiency of a State official in Åland.

A person in a State office in Åland at the time of the entry into force of this Act shall be continually qualified for the said office, regardless of the provisions of the Decree issued in accordance with section 42, paragraph 1.

#### Section 76

Section 76 has been repealed by the Act of 30 January 2004/68.

#### Section 77

Regular equalisation, extraordinary grants and the alteration of the basis for equalisation

The regular equalisation referred to in the previous Act shall be carried out for the last time for the year preceding the entry into force of this Act.

An extraordinary grant given before the entry into force of this Act may be supplemented on the two years following the entry into force of this Act.

The basis for equalisation shall be altered if the bases for the State final accounts change before the entry into force of this Act in a manner referred to in section 47, paragraph 2.

#### Section 78

#### Land, buildings and facilities

The provisions of section 61, paragraph 2 shall apply also to land, buildings and facilities used in regular State administration at the time of the entry into force of this Act.

A Decree may be issued to the effect that the State land, building or facility not referred to in paragraph 1 be handed over to Åland.

#### Movable property

When the duties of a State official are transferred to an Åland official in accordance with this Act, the State movable property in Åland necessary for the carrying out of the said duties shall pass to Åland without compensation.

#### Provisions for entry into force:

#### 31 December 1994/1556:

This Act shall enter into force on 1 January 1995.

#### 12 July 1996/520:

This Act shall enter into force on 1 January 1997.

The changes to the pension protection that between 1 January 1993 and the date this Act enters into force by regional law applied to the regional employees and others covered by the regional pension scheme shall not apply to the occupational pensions earned for the regional private employees during the corresponding period of time.

Anyone who, when this Act enters into force, is or has been employed by a private employer which provides a municipality or a municipal association with social care services and which, under the previous Act on the Autonomy of Åland (670/51), is covered by the region's pension scheme and employed before 1 January 1994 shall be covered by the region's pension scheme in accordance with Subsection 2.

A person who, when this Act enters into force, is or has been employed by any other private regionally supported institution other than one referred to in Subsection 3, and covered by the regional pension scheme according to the regional act issued while the previous Act on the Autonomy of Åland was in force, shall be covered by the regional pension scheme according to Subsection 2.

#### 28 January 2000/75:

This Act shall enter into force on 1 March 2000.

#### 30 January 2004/68:

This Act shall enter into force on 1 June 2004. However, Section 25(1) of the Act on appeals to the Åland Administrative Court against a decision of an

authority under the Government of Åland applies only to appeals lodged against decisions given after the Act entered into force.

What is said in other acts and ordinances about the Provincial Government of Åland shall, after the entry into force, refer to the Government of Åland.

#### 6 November 2009/847:

This Act shall enter into force on 1 December 2009.

#### 22 December 2009/1176:

This Act shall enter into force on 1 January 2010.

#### 4 November 2011/1115:

This Act shall enter into force on 1 December 2011.

#### 21 August 2015/1084:

This Act shall enter into force on 1 September 2015.

#### 8 November 2019/1065:

This Act shall enter into force on 1 December 2019.

#### 28 February 2020/98:

This Act shall enter into force on 1 January 2021.

Settlement in accordance with the provisions of Section 45 that applied at the time this Act entered into force shall be effected for the last time for the calendar year before this Act entered into force.

The basis for settlement pursuant to Section 47(1) shall be changed if the grounds for the state accounts undergo changes in accordance with the provisions in Section 47(2–4), which applied when this Act enters into force or if there are otherwise compelling reasons for change before the Act enters into force. The provisions of Section 47(5), which applied upon this Act entering into force, shall then apply to changes in the basis for settlement.

A request for additional appropriations in accordance with the provisions of Section 48 that applied at the time this Act entered into force and that was made before this Act entered into force, is granted in accordance with that provision.

Tax credit in accordance with the provisions of Section 49 that applied at the time this Act entered into force, is still paid for the tax years before this Act entered into force.

Special grants in accordance with the provisions of Section 51 that applied at the time this Act entered into force may be applied for expenses relating to the year before this Act entered into force.

Decisions on advances on settlement amounts and on tax settlements relating to the year in which the Act enters into force can be made before the Act enters into force.

The Åland Delegation also handles the tasks which, according to the provision of Section 56(3) of the Tax Act, are carried out. The two (2) points that applied at the time this Act entered into force being received by the Delegation concern the determination of the tax credit for the tax years 2019 and 2020. The same applies to the final settlement for the year 2020 in accordance with Section 45(2) of the Act in force at the time this Act entered into force.

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