

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

FINLAND

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of acceptance deposited with the Secretary General of the Council of Europe on 15 December 1994 - Or. Engl., updated by a letter from the Ministry of Finance of Finland, dated 11 April 2002, registered at the Secretariat General of the OECD on 16 April 2002 - Or. Engl. (in force since 1 August 2002)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . the state income taxes (*valtion tuloverot; de statliga inkomstskatterna*);
 - . the corporate income tax (*yhteisöjen tulovero; inkomstskatten för samfund*);
 - . the tax withheld at source from non-residents' income (*rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig*);
 - . the tax withheld at source from interest (*korkotulon lähdevero; källskatten på ränteinkomst*);
 - . the withholding tax for foreign employees (*ulkomailta tulevan palkansaaajan lähdevero; källskatt för löntagare från utlandet*).
- . **Article 2, paragraph 1.a.ii: --**
- . **Article 2, paragraph 1.a.iii:** the state capital tax (*valtion varallisuusvero; den statliga förmögenhetsskatten*).
- . **Article 2, paragraph 1.b.i:**
 - . the communal tax (*kunnallisvero; kommunalskatten*);
 - . the church tax (*kirkollisvero; kyrkoskatten*);
 - . the forestry duty (*metsänhoitomaksu; skogsvårdsavgiften*).
- . **Article 2, paragraph 1.b.ii:**
 - . the national pension insurance contribution (*vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie*);
 - . the health insurance contribution (*vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie*);
 - . the employer's social security contribution (*työntajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift*).
- . **Article 2, paragraph 1.b.iii.A:** the inheritance tax and the gift tax (*perintövero ja lahjaverot; arvsskatten och gåvoskatten*).
- . **Article 2, paragraph 1.b.iii.B: --**
- . **Article 2, paragraph 1.b.iii.C:** the value added tax (*arvonlisävero; mervärdesskatten*).
- . **Article 2, paragraph 1.b.iii.D:**
 - . the excise duty on tobacco (*tupakkaverot; tobaksaccisen*);
 - . the excise duty on soft drinks (*virvoitusjuomaverot; läskedrycksaccisen*);
 - . the excise duty on liquid fuels (*nestemäisten polttoaineiden valmistevero; accisen på flytande bränslen*);
 - . the excise duty on electricity and certain energy sources (*sähkö ja eräiden polttoaineiden valmistevero; accis på elström och vissa bränslen*);
 - . the excise duty on alcohol and alcoholic beverages (*alkoholi- ja alkoholijuomaverot; accisen på alkohol och alkoholdrycker*);
 - . the tax on certain insurance premiums (*eräistä vakuutusmaksuista suoritettava vero; skatten på vissa försäkringspremier*);
 - . the oil waste duty (*öljyjättemaksu; oljeavfallsavgiften*);

- . the motor-car tax (*autovero; bilskatten*).
- . **Article 2, paragraph 1.b.iii.E:**
 - . the tax on specific motor vehicles (*moottoriajoneuvovero; motorfordonsskatten*);
 - . the fuel fee (*polttoainemaksu; bränsleavgift*);
 - . the vehicle tax (*ajoneuvovero; fordonsskatt*).
- . **Article 2, paragraph 1.b.iii.F:** --
- . **Article 2, paragraph 1.b.iii.G:**
 - . the stamp duty (*leimaverro; stämpelskatten*);
 - . the oil damage duty (*öljysuojamaksu, oljeskyddsavgiften*);
 - . the transfer tax (*varallisuudensiirtovero; överlåtelseskatt*);
 - . the tax on lottery prizes (*arpajaisvero; lotteriskatt*);
 - . the tax on waste (*jätevero; avfallsskatt*).
- . **Article 2, paragraph 1.b.iv:** the municipal tax on real property (*kiinteistövero; fastighetsskatten*).

ANNEX B – Competent Authorities

The National Board of Taxes.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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 (*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
 Source: Council of Europe's Treaty Office on <http://conventions.coe.int>