Finlex ®

Followed up to SDK 384/2020.

30.12.1993 / 1501

Value Added Tax Law

In accordance with the decision of Parliament, the following is provided:

PART I
Chapter 1
General scope
§ 1

VAT shall be paid to the State in accordance with the provisions of this Act:

1) the sale of goods and services in Finland in the form of business;

2) the import of goods in Finland; (29.12.1994 / 1486)

3) the intra-Community acquisition of goods referred to in section 26 a in Finland; (29.12.1995 / 1767)

4) the transfer of goods referred to in section 72 l in Finland from the storage procedure. (29.12.1995 / 1767)

Subsection 2 has been repealed by L on 9.12.2016 / 1064 .

Subsection 3 has been repealed by L on 29.12.1994 / 1486 .

A sale is not considered to take place in the form of a business if the consideration received for it is salary referred to in section 13 of the Advance Payment Act (1118/1996) . (19.6.1997 / 585)

Subsection 5 has been repealed by L on 9 January 2009/6 .

§ 1a (30.12.1996 / 1264)

For the purposes of this Act, *Finland* means the Finnish VAT area and the province of Åland in accordance with the legislation of the European Communities, as well as all other areas *abroad* .

Member State and the *Community shall* mean the VAT territory of a Member State and of the Community in accordance with the law of the European Communities.

Exceptions to the provisions of this Act concerning the Province of Åland are provided for in the Act on Exceptions to the VAT and Excise Duties Act of the Province of Åland (1266/1996) .

Chapter 2
tax Obligation
General provisions (29.12.1994 / 1486)
§ 2

The seller of goods or services referred to in section 1 shall be *liable* to pay VAT (*taxable person*) on the sale referred to in section 1, unless otherwise provided in sections 2a, 8a to 8d or 9. (27.6.2014 / 507)

The obligation to pay tax on the importation of goods is provided for in Chapter 9 and the transfer of goods on the storage procedure in Section 72m. (29.12.1995 / 1767)

§ 2a (29.6.2012 / 399)

A taxable person for the resale of goods referred to in section 72g is the buyer if the invoice issued by the seller complies with section 209e or, in the situation referred to in section 209a (4), with the provision of the seller's Member State of establishment corresponding to section 209e.

Section 2 b (29.12.1994 / 1486)

The taxable person for an intra-Community acquisition of goods referred to in section 1 (1) (3) is the person who has made the acquisition.

Low activity
§ 3 (30.12.2003 / 1301)

The seller is not a taxable person if the turnover for the financial year does not exceed EUR 10,000, unless he or she has been marked as a taxable person on the basis of his or her own declaration. (24.4.2015 / 515)

The turnover referred to in subsection 1 above includes taxable sales, tax-free sales on the basis of sections 56, 58, 70, 70b, 71, 72 and 72a to 72e, transfers of real estate or rights thereto, and financial services referred to in section 41 and section 44. Total sales of insurance services referred to in Turnover does not include sales of ancillary financial and insurance services or fixed assets. (2.12.2011 / 1202)

If the seller's financial year is shorter or longer than 12 months, the turnover for the financial year referred to in subsection 1 is considered to be the amount obtained when the seller's turnover for the financial year is multiplied by 12 and divided by the number of months. Full calendar months are counted as months.

The provisions of subsection 1 do not apply to:

1) an alien who does not have a permanent establishment in Finland; and not

2) to the municipality.

Non - profit organizations
§ 4 (29.12.2009 / 1780)

A non-profit-making entity within the meaning of the Income Tax Act (1535/1992) is liable to tax only if the income from its activities is regarded as taxable business income of the entity under that Act. However, a non-profit organization is liable to tax for the taking of a restaurant or catering service for its own use under the conditions provided for in section 25 a and for the taking of a property management service for its own use under the conditions provided for in section 32.

Religious communities
§ 5

A religious community referred to in the Income Tax Act is not a taxable person for the activities referred to in section 23 (3) of the said Act.

Universities and polytechnics (12.12.2014 / 1091)
Section 5 a (12.12.2014 / 1091)

The universities referred to in section 1 of the Universities Act (558/2009) , including the University of Helsinki, and the universities of applied sciences referred to in section 5 of the University of Applied Sciences Act (932/2014) are taxable for the activities referred to in section 1 of this Act.

General government
§ 6

The state and the municipality are taxable persons for the activities referred to in section 1.

The state and the municipality are liable to pay tax on the taking over of a construction service referred to in section 33 for their own use even when the transfer of the property does not take place in the form of business. (23.11.2007 / 1061)

The municipality is liable to tax on the sale of goods acquired as fixed assets for the use entitled to a refund referred to in section 130, even when the sale does not take place in the form of business.

The municipality is liable to tax on the passenger transport activities it carries out or arranges, even when the activities do not take place in the form of business. (30.12.2010 / 1392)

§ 7

State enterprises, the Center for Security of Supply, the Bank of Finland and the Social Insurance Institution are separately taxable persons for the activities referred to in section 1. (30.12.2010 / 1392)

What is provided below for the state does not apply to the institutions referred to in subsection (1).

§ 8

The provisions of this Act concerning the municipality apply to the association of municipalities and the province of Åland.

Buyers of gold (8.10.1999 / 940)
Section 8 a (8.10.1999 / 940)

A taxable person shall be the purchaser of the taxable sales referred to in Article 43c (1) of investment gold referred to in section 43b (1) and of the sale of gold and gold semi-finished products containing at least 325 thousandths if the buyer is entered in the VAT register referred to in section 172. The tax is not payable if the buyer is the state.

Buyers of emission rights (16.7.2010 / 686)
Section 8 b (16.7.2010 / 686)

A taxable person on the sale of allowances is the purchaser if the purchaser is entered in the VAT register.

Allowances shall mean greenhouse gas emission allowances as defined in Article 3 of Directive 2003/87 / EC of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61 / EC, and other eligible entities that: operators to comply with the above Directive.

Buyers of construction services (16.7.2010 / 686)
Section 8 c (16.7.2010 / 686)

A taxable person for the sale of construction services referred to in section 31 (3) (1) and for the hiring of labor for those services is the purchaser if:

1) the buyer is a trader who, other than occasionally, sells the services in question or performs the transfers of immovable property referred to in section 31 (1) (1) or section 33; or

2) the buyer is a trader who sells the service in question to the trader mentioned in paragraph 1.

However, the provisions of subsection 1 shall not apply if the sale would be tax-free for the purposes of section 3.

However, the provisions of subsection 1 shall not apply to services provided to machinery, equipment or furniture serving a specific activity carried out on the property. (9.12.2016 / 1064)

Buyers of scrap and waste (27.6.2014 / 507)
Section 8 d (27.6.2014 / 507)

A taxable person for the sale of scrap and waste referred to in subsection 2 is a purchaser if the purchaser is a trader entered in the VAT register.

Paragraph 1 shall apply to the following scrap and waste within the meaning of Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff in the form in which the Combined Nomenclature was in force on 1 January 2013:

1) ferrous waste and scrap; ingots of iron or steel smelted from scrap (CN heading 7204);

(2) Copper waste and scrap (CN heading 7404);

(3) nickel waste and scrap (CN heading 7503);

4) aluminum waste and scrap (CN heading 7602);

5) Lead waste and scrap (CN heading 7802);

6) Zinc waste and scrap (CN heading 7902);

7) Tin waste and scrap (CN heading 8002);

8) waste or scrap of other base metals (CN headings 8101 to 8113); mixed

9) waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators (CN heading 854810).

However, the provisions of subsection 1 do not apply if the sale would be tax-free for the purposes of sections 3 to 5.

Foreigners
Section 9 (29.12.1994 / 1486)

If an alien does not have a permanent establishment in Finland and he or she has not applied for tax purposes pursuant to section 12 (2), the taxable person for the goods and services sold by the alien in Finland is the buyer. The tax is not payable if the buyer is the state.

However, the taxable person is always the seller if:

1) the buyer is a foreigner who does not have a permanent establishment here and who is not entered in the VAT register;

2) the buyer is a private individual;

3) it is a sale of goods referred to in section 63 a; or

4) the services in question are passenger transport services or the services referred to in section 69 d.

(13.11.2009 / 886)

However, the provisions of subsection 2 (1) shall not apply in the situation referred to in section 8c. (16.7.2010 / 686)

The provisions of subsection 1 apply even if the alien has a permanent establishment in Finland, if the establishment here does not participate in the sale in question. (13.11.2009 / 886)

Section 10 (27.6.2014 / 505)

An alien means a trader whose place of business is abroad.

Section 11 (27.6.2014 / 505)

Section 11 has been repealed by L on 27 June 2014/505 .

Applying for tax
§ 12

Notwithstanding the provisions of sections 3 to 5, section 45 (1) (1) and (2) and section 60, a trader may become a taxable person on application. (8.2.2019 / 182)

Subsection 1 amended by L 182/2019 entered into force on 1 April 2019. The previous wording reads:

Notwithstanding the provisions of sections 3 to 5 and 60, a trader may become a taxable person on application.

Notwithstanding the provisions of section 9, an alien may, under the conditions provided for in section 173a, become a taxable person on application for a sale made in Finland. (29.12.1994 / 1486)

The right to become a taxable person on application for the transfer of immovable property is provided for in section 30. (29.12.1994 / 1486)

Combine
§ 13

The activities of a group formed by two or more persons for the purpose of carrying on a business and intended to act on behalf of the shareholders shall be taxable.

Taxation of groups (29.12.1994 / 1486)
Section 13 a (27.5.1994 / 377)

The tax administration may, at the request of two or more traders, order that they be treated as a single trader (*tax group*) for the purposes of this Act . Traders must have their domicile or permanent establishment in Finland. (27.6.2014 / 505)

A tax group can only include:

1) a trader who mainly sells financial services referred to in section 41 or insurance services referred to in section 44 (1);

2) a holding company referred to in Chapter 1, Section 15 of the Act on Credit Institutions (610/2014) or the parent company of an insurance group referred to in Chapter 3, Section 1, Subsection 2 of the Accounting Decree (1339/1997) ; (8.8.2014 / 646)

3) a trader in which the trader referred to in subsection 1 or 2 has control referred to in Chapter 1, Section 5 or Section 6, Subsection 2 of the Accounting Act (1336/1997) ;

4) a trader in which the traders referred to in subsections 1–3 may jointly exercise a power equivalent to the control referred to in Chapter 1, Section 5 or Section 6 (2) of the Accounting Act and a trader under its control in the manner referred to in subsection 3.

(25.4.2003 / 325)

Acceptance of the application is conditional on close financial, economic and administrative relations between the traders.

A trader can belong to only one group of taxpayers.

Notwithstanding the provisions of subsection 1, the provisions of this Act concerning invoices shall apply to each trader separately. (25.4.2003 / 325)

Section 13 b (9.9.2016 / 773)

The tax liability group shall notify the trader belonging to the group who is obliged to comply with the notification obligation referred to in Chapter 4 and the payment obligation referred to in Chapter 6 of the Act on Taxation Procedure of the Group on its own initiative (768/2016) .

Section 13 c (29.12.1994 / 1486)

Reindeer husbandry within the meaning of the Reindeer Husbandry Act (848/90) and its reindeer owners are treated for VAT purposes as a single trader (reindeer herding group). When a reindeer owner belonging to a fire brigade group takes goods or services for his or her own use, the provisions of section 22 a apply.

The herd and the reindeer owners belonging to the herd are responsible for the herd group tax.

The brewery is obliged to fulfill the notification obligation referred to in Chapter 4 and the payment obligation referred to in Chapter 6 of the Act on the Taxation Procedure of the Brewery Group on its own initiative. (9.9.2016 / 773)

Subsection 4 has been repealed by L on 9 September 2016/773 .

Subsection 5 has been repealed by L on 11 June 2010/529 .

Notwithstanding the provisions of subsection 1, the provisions of this Act concerning invoices shall apply to each trader separately. (25.4.2003 / 325)

Estate
§ 14

The bankruptcy estate is separately liable to tax on the business which it carries on independently after the trader has been declared bankrupt.

The date on which the tax becomes chargeable
§ 15

The obligation to pay tax on the sale referred to in section 1 arises when:

1) the goods sold have been delivered or the service performed;

2) the consideration or part thereof has accrued before the date mentioned in subsection (1);

3) the performance referred to in section 79 has been received;

4) the goods or services have been taken for personal use.

Goods or services sold as a continuous supply shall be deemed to have been delivered or performed in the manner referred to in subsection 1 (1) at the end of each settlement period related to the supply. (13.11.2009 / 886)

The sale of a service referred to in section 65 as a continuous supply for more than one year, for which the trader purchasing the service or a non-trader legal person entered in the VAT register is liable to tax under section 9 (1) and does not involve settlements or payments during this period shall be deemed to have been performed in the manner referred to in subsection 1 (1) at the end of each calendar year until the end of the performance of the service. (13.11.2009 / 886)

The comprehensive care service referred to in section 29 (1) (10) shall be deemed to have been provided in the manner referred to in subsection (1) (1) at the end of each settlement period related to the provision of the service. (28.12.2017 / 1133)

Section 16 (23.11.2007 / 1061)

The obligation to pay the tax on the taking over of a construction service for one's own use arises:

1) as soon as the self-performed construction service is completed;

2) when the purchased construction service has been received or when the consideration or part thereof has been paid before the time of receipt;

3) when the property referred to in section 33, which the previous transferor had purchased or performed the construction service itself, has been transferred.

Subsection 2 has been repealed by L on 30.12.2010 / 1392 .

Section 16 a (29.12.1994 / 1486)

The obligation to pay tax on the intra-Community acquisition of goods arises when the acquisition is made. The acquisition of the goods took place at the time when the goods were received or when they would have been taken into personal use.

If the goods to be purchased as an intra-Community acquisition are delivered to the buyer as a continuous delivery for more than one calendar month, the goods shall be deemed to have been received in the manner referred to in subsection 1 at the end of each calendar month. (29.6.2012 / 399)

The provisions of section 15 (1) (2) and (2) shall not apply to the intra-Community sale of goods referred to in section 72b. (29.6.2012 / 399)

If goods sold as intra-Community sales are delivered continuously for more than one calendar month, the goods shall be deemed to have been delivered in the manner referred to in section 15 (1) (1) at the end of each calendar month. (29.6.2012 / 399)

Chapter 3
Taxable sales
Sale of goods and services
Section 17 (30.12.2010 / 1392)

Goods means a tangible object as well as electricity, gas, heating and cooling energy and other comparable energy commodities. Service means everything else that can be sold in the form of a business.

§ 18

The sale of goods means the transfer of ownership of the goods for consideration.

Sale of a service means the performance or other transfer of a service for consideration.

Section 18 a (29.12.1995 / 1767)

The sale of goods is also considered to be the transfer of goods belonging to the trader's business in Finland from Finland to another Member State for the trader's transactions.

Section 18 b (29.12.1995 / 1767)

The goods shall not be deemed to have been sold in the manner referred to in section 18 a if the trader or someone else on his behalf transfers the goods:

1) for the evaluation of goods sold to him or her in the country where the transport ends, or for work performed on the goods, and the goods are returned to him or her in Finland after the evaluation or work; (29.6.2012 / 399)

2) temporarily for the service he sells;

(3) temporarily for a purpose which would justify the application of the temporary admission procedure with total relief from customs duties in the case of imports from outside the Community;

4) for the sale referred to in section 63 d; or (29.11.2019 / 1113)

Paragraph 4, as amended by L 1113/2019 , entered into force on 1.1.2020. The previous wording reads:

4) for the sale referred to in section 63 c; or

5) for the implementation of a sale referred to in section 63 (3) or section 63b, 70, 72a or 72d.

When one of the conditions referred to in subsection 1 ceases, the goods shall be deemed to have been transferred to another Member State in the manner referred to in section 18a.

Section 18 c (29.11.2019 / 1113)

A trader shall not be deemed to sell goods in the manner referred to in section 18 a if he transfers the goods in accordance with the delivery warehouse arrangements. Instead, the trader is deemed to sell the goods transferred in accordance with the said storage arrangements for consideration as an intra-Community sale within the meaning of section 72b (1) when the trader to whom the goods were intended for sale takes possession of the goods.

Delivery stock arrangements shall be deemed to exist if the following conditions are met:

1) the trader or someone else on his or her behalf transfers the goods from Finland to another Member State, where the goods are to be subsequently sold to another trader who has the right to take possession of the goods in accordance with an agreement between the traders;

2) the trader transferring the goods is not established in the State of termination of the transport and does not have a fixed establishment there;

(3) the trader to whom the goods are intended for sale as referred to in paragraph 1 is registered for VAT purposes in the country of completion of the transport and his identity and the VAT identification number issued to him in that Member State are known to the trader referred to in paragraph 2;

4) the trader transferring the goods fulfills his or her obligations provided for in section 162 (1) (4) and section 209s (2).

The provisions of subsections 1 and 2 concerning the trader to whom the goods are intended at the beginning of the transport shall also apply to the trader who replaced him by a similar contract if his identity and VAT identification number are known to the trader transferring the goods at the time of replacement. .

By way of derogation from subsection 1, if the goods have not been sold to the trader referred to in subsection 2 (3) and no situation referred to in section 18d has occurred within 12 months of arrival in the Member State of termination, the goods shall be deemed to have been sold. In that case, the sale shall be deemed to have taken place on the day following the end of the 12-month period. However, a sale shall not be deemed to have taken place if the goods have not been sold for consideration and have been returned to Finland no later than on the said date and an entry has been made in the list referred to in section 209s (2).

Section 18 c as amended by L 1113/2019 entered into force on 1 January 2020. The previous wording reads:

Section 18 c (1.6.2018 / 416)

A voucher is an instrument with an obligation to accept it as consideration or part of the sale of goods or services, and the goods or services to be sold or the identity of potential sellers are mentioned either in the instrument itself or in related documents such as its terms of use. A stamp is not considered a voucher.

An instrument issued by a trader selling telecommunications services, which may be used, inter alia, in return for those services, shall be treated as a voucher, without prejudice to the application of Articles 41 and 42 to the sale of any separate services provided by the issuer.

A single-use voucher means a voucher for which the amount of VAT payable on the sale of goods and services and the country of sale of the goods and services are known at the time the voucher is issued. A multi-purpose voucher means a voucher that is not a single-use voucher.

Section 18 d (29.11.2019 / 1113)

The goods shall be deemed to have been sold in the manner referred to in section 18a if, before the expiry of the period referred to in section 18c (4):

1) one of the conditions referred to in section 18 c (2) ceases to be met;

2) the trader referred to in section 18c (2) (3) is replaced by another person, but the conditions provided for in section 18c (3) are not met;

3) the goods are sold to a person other than the trader referred to in section 18 c (2) (3);

4) the goods are transported to a country other than Finland; or

5) the goods are destroyed, lost or stolen.

In the situations referred to in subsection 1 above, the sale referred to in section 18 a shall be deemed to have taken place on the day on which:

1) the condition is no longer met;

2) the trader was replaced by another person;

3) the sale referred to in subsection 1 (3) took place;

4) the transport referred to in subsection 1 (4) has begun;

5) the goods were actually removed or destroyed, or, if it is impossible to determine today, on the day on which the destruction or disappearance of the goods was discovered.

Section 18 d, as amended by L 1113/2019 , entered into force on 1 January 2020. The previous wording reads:

Section 18 d (1.6.2018 / 416)

The transfer of a voucher is not a sale of goods or services separate from the sale of goods or services related to the voucher. The sale of a separate service related to the distribution of any voucher is subject to taxation in accordance with the general provisions.

The consideration received by the seller of the goods or services related to the single-use voucher from the sale of the voucher shall be deemed to be the consideration received from the sale of these goods and services in accordance with section 15 (1) (2) or a part thereof.

When a taxable person who is not obliged to accept a single-use voucher as consideration for all or part of the sale of goods or services transfers the voucher in his own name, he is deemed to sell the goods and services related to the voucher to the purchaser of the voucher. This only applies if it is clear that the value of the banknote covers the full consideration for the sale of the related goods or services.

A trader who is obliged to accept a single-use voucher as consideration for the sale of goods or services shall be deemed to have sold the goods or services to a taxable person who is deemed to have sold them to the purchaser of the voucher in accordance with subsection (3).

Section 18 e (29.11.2019 / 1113)

A voucher is an instrument with an obligation to accept it as consideration or part of the sale of goods or services, and the goods or services to be sold or the identity of potential sellers are mentioned either in the instrument itself or in related documents such as its terms of use. A stamp is not considered a voucher.

An instrument issued by a trader selling telecommunications services, which may be used, inter alia, in return for those services, shall be treated as a voucher, without prejudice to the application of Articles 41 and 42 to the sale of any separate services provided by the issuer.

A single-use voucher means a voucher for which the amount of VAT payable on the sale of goods and services and the country of sale of the goods and services are known at the time the voucher is issued. A multi-purpose voucher means a voucher that is not a single-use voucher.

Section 18 e added by L 1113/2019 entered into force on 1 January 2020.

Section 18 f (29.11.2019 / 1113)

The transfer of a voucher is not a sale of goods or services separate from the sale of goods or services related to the voucher. The sale of a separate service related to the distribution of any voucher is subject to taxation in accordance with the general provisions.

The consideration received by the seller of the goods or services related to the single-use voucher from the sale of the voucher shall be deemed to be the consideration received from the sale of these goods and services in accordance with section 15 (1) (2) or a part thereof.

When a taxable person who is not obliged to accept a single-use voucher as consideration for all or part of the sale of goods or services transfers the voucher in his own name, he is deemed to sell the goods and services related to the voucher to the purchaser of the voucher. This only applies if it is clear that the value of the banknote covers the full consideration for the sale of the related goods or services.

A trader who is obliged to accept a single-use voucher as consideration for the sale of goods or services shall be deemed to have sold the goods or services to a taxable person who is deemed to have sold them to the purchaser of the voucher in accordance with subsection (3).

Section 18 f added by L 1113/2019 entered into force on 1.1.2020.

§ 19

When a good or service is sold in the name of an agent on behalf of a principal, the agent is deemed to have sold the good or service to the purchaser and the principal has sold it to the agent.

When a good or service is purchased in the name of an agent on behalf of a principal, the agent is deemed to have sold the good or service to the principal and the seller has sold it to the agent.

Transfer of a shop or part thereof (23.6.2005 / 453)
Section 19 a (23.6.2005 / 453)

A transfer of goods and services in connection with the transfer of a business or part thereof to a business successor who undertakes to use the transferred goods and services for a deductible purpose shall not be considered a sale.

The sale of goods and services in connection with the bankruptcy to the bankruptcy estate continuing the business under the conditions provided for in subsection 1 shall also not be considered a sale.

If the business successor uses the transferred goods and services only partially for a deductible purpose, subsections 1 and 2 shall apply only to the extent that the transferred goods and services are used for a deductible purpose.

The business successor referred to in subsections 1–3 above is considered to be the successor of the transferor.

Section 19 b (23.11.2007 / 1061)

The provisions of section 121 i shall apply to the transfer of immovable property in connection with the transfer of a business or part thereof.

Own use of goods and services (23.6.2005 / 453)
§ 20

The taking of goods or services for personal use as provided in sections 21–26 is also considered a sale.

§ 21

Taking goods for personal use means that the trader:

1) take the goods for private consumption;

2) hand over the goods free of charge;

3) transfer or otherwise take the goods to a use other than that entitled to deduction referred to in Chapter 10.

(21.12.2007 / 1312)

The provisions of subsection 1 concerning the own use of goods shall apply only if the goods may have been deducted or the goods have been manufactured in connection with a taxable business. (29.12.1994 / 1486)

When the tax liability ends, the goods retained by the taxable person are taxed as provided for the taking of the goods for personal use.

§ 22

Taking up a service for one's own use means that the trader:

1) perform, transfer or otherwise take the service free of charge for his or her own or his or her personnel's private consumption or otherwise for purposes other than business;

2) perform or otherwise take the service for use subject to deduction restrictions referred to in section 114;

3) take the purchased service for use other than that entitling to the deduction referred to in Chapter 10.

(21.12.2007 / 1312)

The provisions of subsection 1 concerning own use of the service shall apply only if:

1) it has been possible to make a deduction from the purchased service;

2) the service provided itself is performed in connection with a taxable business and the trader sells similar services to third parties.

(29.12.1994 / 1486)

When the tax liability ends, the services retained by the taxable person are taxed as provided for the taking over of the service for personal use.

Section 22 a (16.12.1994 / 1218)

No tax is payable on the personal use of a good or service when the trader takes a small amount of the goods or services for his own or his family's private consumption.

special provisions
Section 23 (30.12.2010 / 1392)

Sections 31, 31a, 32 and 33 provide for the use of certain real estate-related services for personal use.

§ 24

The provisions of section 21 concerning the personal use of goods owned by a trader shall apply to the personal use of the goods.

§ 25

A supply as a sample of goods or as a standard promotional gift shall not be considered as taking the goods for one's own use.

Section 25 a (29.12.2009 / 1780)

A restaurant or meal service provided to staff is also considered to have been taken for personal use when the service is not provided in connection with a taxable business and similar services are not sold to third parties.

Section 26 (29.12.2009 / 1780)

The state does not have to pay tax on the taking of goods or services for one's own use. However, the state must pay a tax on the taking of a restaurant or catering service for own use in the situations referred to in section 25 a and on the taking of a construction service for one's own use in the situations referred to in section 31 (1) and section 33.

Chapter 3a (29.12.1994 / 1486)
Intra - Community acquisition of goods
Section 26 a (29.12.1994 / 1486)

An intra-Community acquisition of goods is the acquisition of ownership of a movable object for consideration, where the seller, the buyer or someone else on their behalf transports the object from one Member State to another.

The following shall also be regarded as intra-Community acquisitions of goods:

1) the transfer to Finland of goods belonging to a business carried on by a trader in another Member State for the purposes of the trader's transactions;

2) the transfer of goods belonging to the trader's business property from another Member State to Finland in a situation other than that referred to in paragraph 1 for use in the business conducted here, if the goods were acquired or manufactured in that Member State.

(29.12.1995 / 1767)

The acquisition of goods is not considered to be an intra-Community acquisition if it is a sale referred to in section 63 (3) or section 63a or 63e. (29.11.2019 / 1113)

Subsection 3, as amended by L 1113/2019, entered into force on 1.1.2020. The previous wording reads:

The acquisition of goods is not considered to be an intra-Community acquisition if it is a sale referred to in section 63 (3) or section 63a or 63d. (29.10.2004 / 935)

Section 26 b (29.12.1995 / 1767)

Goods shall not be deemed to have been acquired within the meaning of section 26a (2) if the trader or someone else on his behalf transfers the goods:

1) for the purpose of evaluating the goods sold to him in Finland or performing work on the goods, and the goods are returned to him in the Member State from which the goods were originally transported after the work;

2) temporarily for the service he sells;

(3) temporarily for a purpose which would justify the application of the temporary admission procedure with total relief from customs duties in the case of imports from outside the Community;

4) for the sale referred to in section 63 d; or (29.11.2019 / 1113)

Paragraph 4, as amended by L 1113/2019 , entered into force on 1.1.2020. The previous wording reads:

4) for the sale referred to in section 63 c; or

5) to carry out the sale referred to in section 70, 72 a or 72 d.

(27.6.2014 / 505)

When one of the conditions referred to in subsection 1 ceases, the goods shall be deemed to have been transferred to Finland in the manner referred to in section 26a (2) (1) or (2).

Section 26 c (29.12.1994 / 1486)

An intra-Community acquisition referred to in section 26a is only relevant if:

1) the buyer of the goods is a trader or a legal person who is not a trader, and the seller is a trader who is not a person engaged in a tax-free minor activity in his or her own country; or

2) the goods are a new means of transport referred to in section 26 d.

However, an intra-Community acquisition is not involved in so far as the value of the acquisitions excluding the tax component, excluding new means of transport, excise goods and the procurements referred to in subsection 3, does not exceed EUR 10,000 per calendar year if (26.10.2001 / 915)

1) the amount of intra-Community acquisitions in the previous calendar year did not exceed 10,000 euros; and (26.10.2001 / 915)

2) the buyer is a trader whose activities do not in any way entitle to a deduction, or a legal person who is not a trader and the buyer has not received the decision referred to in section 26 f.

Nor is an intra - Community acquisition if:

1) no tax should be paid on the sale of goods pursuant to section 58 or section 70 (1) (6) - (8) if the sale took place in Finland; (30.12.2010 / 1392)

2) the acquisition of the goods would entitle the return referred to in section 127 if the sale took place in Finland; or

3) the acquirer is an international organization or its personnel who, according to the agreement on establishment or the host country, would be entitled to a refund of the tax included in the acquisition if the sale took place in Finland. (30.12.2010 / 1392)

(29.12.1995 / 1767)

Subsection 2 does not apply to the acquisition of new means of transport or excise goods. (29.12.1995 / 1767)

Nor is there an intra-Community acquisition if the sale of the goods has been subject to a procedure in the State of departure which is equivalent to that referred to in Article 79a. It is a condition that the sales note issued by the foreign dealer indicates that the sale has been subject to the above procedure. (29.12.1995 / 1767)

Section 26 d (29.12.1994 / 1486)

In section 26 c above, a means of transport means those intended for the transport of persons or goods: (13.11.2009 / 886)

1) motor-driven land vehicles with an engine capacity of more than 48 cm^3 or a power of more than 7.2 kW;

2) watercraft longer than 7.5 meters;

(3) aircraft with a maximum certificated take-off mass over 1 550 kg.

The means of transport is new if

1) the motorized land vehicle has been sold for a maximum of six months and the other vehicle for a maximum of three months after it was first put into service; or

2) the motorized land vehicle has been driven for a maximum of 6,000 kilometers, driven by a watercraft for up to 100 hours or sailed for an aircraft for a maximum of 40 hours.

However, vessels or aircraft that can be sold tax-free under section 58 or section 70 (1) (6) are not considered to be means of transport. (24.6.1999 / 763)

Section 26 e (30.12.2010 / 1392)

For the purposes of this Act, goods subject to excise duty are defined in Section 3 of the Act on Taxes on Alcohol and Alcoholic Beverages (1471/1994), Section 2 (1) of the Act on Tobacco Tax (1470/1994) and Section 2 of the Act on Excise Duties on Liquid Fuels (1472/1994): the Act subsection 1, as well as electricity and certain fuels excise duty on § (1260/1996) 2, with the exception of goods 2 a and c referred to, from or through the natural gas network to the connected network in the territory of the supplied gas.

Section 26 f (11.6.2010 / 529)

At the request of the purchaser referred to in section 26c (2) (2), the tax administration decides that the purchaser's purchases are considered to be intra-Community acquisitions, even if the value of the acquisitions does not exceed the amount referred to in the said paragraph.

Section 26 g (29.12.1994 / 1486)

Goods shall be deemed to have been transported from a Member State within the meaning of Article 26a (1) even if the transport begins outside the Community and ends in a Member State other than that in which the goods were imported if the importer is a non-trader.

Section 26 h (29.11.2019 / 1113)

A trader shall not be deemed to make an intra-Community acquisition of goods referred to in section 26a (2) if he transfers the goods in accordance with the delivery warehouse arrangements. Instead, the trader for whom the goods are intended shall be deemed to make an intra-Community acquisition for consideration within the meaning of section 26a (1) when he takes possession of the goods transferred in accordance with these storage arrangements.

Delivery stock arrangements shall be deemed to exist if the following conditions are met:

1) the trader or someone else on his or her behalf transfers the goods from another Member State to Finland, where the goods are to be subsequently sold to another trader who has the right to take possession of the goods in accordance with an agreement between the traders;

2) the trader transferring the goods is not domiciled in Finland and does not have a permanent establishment here;

3) the trader to whom the goods are intended to be sold in the manner referred to in subsection 1 is entered in the VAT register in Finland, and his or her identity and Finnish VAT identification number are known to the trader referred to in subsection 2 at the time of commencement of transport;

4) the trader transferring the goods fulfills his obligations under the legislation of the Member State of commencement of transport corresponding to the obligations provided for in section 162 (1) (4) and section 209s (2).

The provisions of subsections 1 and 2 concerning the trader to whom the goods are intended at the beginning of the transport shall also apply to the trader who replaced him by a similar contract if his identity and Finnish VAT identification number are known to the trader transferring the goods at the time of replacement. in accordance with the legislation of the Member State of departure of the shipment.

If the goods have not been sold to a trader referred to in subsection 2 (3) and no situation referred to in section 26i has occurred within 12 months of the goods arriving in Finland, the transferor shall be deemed to have made an intra-Community acquisition of goods referred to in section 26a (2). In that case, the intra-Community acquisition shall be deemed to have taken place on the day following the end of the 12-month period. However, an intra-Community acquisition shall not be deemed to have taken place if the goods have not been sold for consideration and have been returned to the Member State of departure no later than that date and entered in a list corresponding to Article 209s (2).

Section 26h added by L 1113/2019 entered into force on 1 January 2020.

§ 26 i (29.11.2019 / 1113)

The transferor of goods shall be deemed to have made an intra-Community acquisition of goods referred to in section 26a (2) if, before the expiry of the period referred to in section 26h (4):

1) one of the conditions referred to in section 26h (2) is no longer met;

2) the trader referred to in section 26h (2) (3) is replaced by another person, but the conditions provided for in section 26h (3) are not met;

3) the goods are sold to a person other than the trader referred to in section 26h (2) (3);

4) the goods are transported to a country other than the Member State from which they were originally moved; or

5) the goods are destroyed, lost or stolen.

In the situations referred to in subsection 1, the intra-Community acquisition shall be deemed to have taken place on the day on which:

1) the condition is no longer met;

2) the trader was replaced by another person;

3) the sale referred to in subsection 1 (3) took place;

4) the transport referred to in subsection 1 (4) has begun;

5) the goods were actually removed or destroyed, or, if it is impossible to determine today, on the day on which the destruction or disappearance of the goods was discovered.

Section 26i added by L 1113/2019 entered into force on 1 January 2020.

Chapter 4
Exemptions from sales tax
Kiinteistönluovutukset
§ 27

The tax is not paid on the sale of the property or on the transfer of a land lease right, room lease right, encumbrance right or other comparable right to the property.

The tax is also not paid on the supply of electricity, gas, heat, water or any other such asset in connection with the transfer of the tax-free right to use the property.

Section 28 (9.12.2016 / 1064)

Real estate means immovable property as defined in Article 13b of Council Implementing Regulation (EU) No 282/2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax.

Section 29 (9.12.2016 / 1064)

Notwithstanding the provisions of section 27, the tax shall be paid:

1) the sale of construction services;

2) the sale of the right to extract soil or aggregates, the right to fell in the forest or the right to hunt or fish;

3) the transfer of the right to use rooms, campsites, cottages and other such facilities in hotel and camping activities and comparable accommodation activities;

4) the temporary transfer of the right to use a meeting, exhibition or sports space or other such space;

5) the rental of areas for the parking of vehicles;

6) the transfer of a port or airport for use by vessels or aircraft;

7) the rental of machinery and equipment permanently installed in the property;

8) the transfer of the right to use storage lockers;

9) the transfer of advertising or advertising space, an amusement or soft drink vending machine or other such device or space required by a game from the property;

10) the provision of a comprehensive care service. (28.12.2017 / 1133)

The total maintenance service referred to in subsection 1 (10) means a set of services consisting of the design, construction, financing and maintenance of a road, railway, building or permanent structure and furniture directly related to them or their use, the consideration for which is determined by the use or availability. (28.12.2017 / 1133)

§ 30

By way of derogation from the provisions of section 27, tax shall be paid on the transfer of the right to use the property if the transferor applies for tax liability for this activity. The tax liability applies only to the property or part thereof mentioned in the application. Tax liability requires that the property is used continuously deduction referred to in Chapter 10 of the law, but the operation or the property used by the State, the University Act § 1: University as intended in § University of Applied Sciences Act 5: Polytechnic intended or in teaching and the law on the financing of culture (1705/2009) 32 i Private vocational training provider referred to in section . (14.12.2017 / 882)

The precondition for the tax liability of the transferor referred to in subsection 1 above is that the transferee also applies to be a taxable person if the transferee transfers the right to use the property further. (13.12.2001 / 1239)

A real estate company whose shareholder uses or leases part of the property he owns on the basis of his shares may apply for tax only if the shareholder has the right to deduct the tax included in the consideration in full or if the shareholder is a state, university referred to in section 1 of the Universities Act a polytechnic limited company or a private vocational training provider referred to in section 32 i of the Act on the Financing of Educational and Cultural Activities. (14.12.2017 / 882)

The above provisions concerning a real estate company and its shareholder also apply to other limited companies and cooperatives whose activities are intended to manage the property, as well as to their shareholders and members.

Own use of certain property-related services (23.11.2007 / 1061)
§ 31

A construction service is also considered to be taken into own use when:

1) a trader constructs or constructs a building or a permanent structure on the land under his or her control for the sale;

2) the trader sells a construction service related to new construction to a housing or real estate limited company in which it has control when concluding the contract.

Even if the trader referred to in subsection 1 does not sell construction services to third parties, he or she shall pay tax on taking the construction service for his or her own use as provided in section 22.

Construction services include:

1) construction and repair work on the property and the delivery of goods installed in connection with the work;

2) planning, supervision and other comparable services related to the work referred to in subsection (1).

Section 31 a (29.12.1994 / 1486)

A construction service is also considered to have been taken for own use when a trader who sells construction services to third parties or carries out the activities referred to in section 31 performs the service for a use other than that entitling to a deduction.

§ 32

A property management service is also considered to be taken for own use when the owner or occupier of the property performs the service related to the property himself, if the property is used for a purpose other than that entitling to deduction.

The owner or occupier of a property does not have to pay tax if the salary costs, including social security costs, incurred for the property management services provided by him during the calendar year do not exceed EUR 50,000. (9.12.2016 / 1064)

Property management services include:

1) construction services referred to in section 31 above;

2) property cleaning and other property management as well as property financial and administrative services.

Property management services are not services relating to machinery, equipment or furniture serving a specific activity on the property. (9.12.2016 / 1064)

Section 33 (23.11.2007 / 1061)

A construction service related to the new construction or basic improvement of a property is also considered to have been taken into private use when the trader, state or municipality in situations other than those referred to in section 31 (1) (1) hands over the property before the construction service is provided.

The tax shall not be paid for the own use referred to in subsection 1 of the self-performed construction service in respect of wage costs and related social costs if:

1) the salary costs, including social security costs, incurred for the property management services performed during the calendar year do not exceed EUR 50,000; and

2) the trader has not sold construction services to third parties or carried out the activities referred to in section 31 (1) during the performance of the construction service.

(29.10.2010 / 905)

Section 33 a (30.12.2010 / 1392)

Section 33 a has been repealed by L on 30.12.2010 / 1392 .

Postal service (29.4.2011 / 417)

Section 33 b (29.4.2011 / 417)

The tax is not paid on the sale of the universal service by a universal service provider within the meaning of the Postal Act (415/2011) and the Åland Provincial Act on Postal Services (ÅFS 60/2007).

However, the tax must be paid on the sale of a service whose terms have been individually negotiated.

Health and medical care

§ 34

The tax is not paid on the sale of health and medical care.

The tax is also not paid when the care provider supplies services and goods normally related to the treatment in connection with the treatment.

§ 35

Health and medical care service means measures taken to determine a person's state of health and his or her ability to function and work, or to restore or maintain health and ability to function and work, in the case of:

1) treatment provided in a health care unit maintained by the state or a municipality or treatment referred to in the Act on Private Health Care (152/90) ;

2) treatment provided by a health care professional who carries out his or her activities on the basis of a right based on law or who is registered on the basis of law.

§ 36

The sale of the following services and goods is also not taxed:

1) ambulance transport by a means of transport specially equipped for that purpose;

2) research and laboratory services related to health and medical care;

3) dental prostheses sold by a dentist, dental technician or special dental technician and the dental work performed on them;

4) breast milk, human blood, human organs and human tissues; (29.12.1995 / 1767)

5) goods and services immediately used in health and medical care which the provider of health care services referred to in the Private Health Care Act or a health care professional referred to in section 35 (2) hand over in another activity to another provider of health care services or health care professional. (29.12.1995 / 1767)

Social welfare
§ 37

The tax is not paid on the sale of services and goods as social welfare.

Section 38 (14.12.2018 / 1119)

Social care means activities carried out by the state or municipality and supervised by social services by another provider of social care services, the purpose of which is to provide care for children and young people and the elderly and disabled people and other services and support measures, substance abuse care and other such activities.

Social care also means interpretation services provided as a result of a hearing, hearing or speech disorder or other similar disability, which are provided by law or assisted by state funds.

Section 38 a (14.12.2018 / 1119)

No tax is paid on the sale of an early childhood education service.

The tax is also not paid when the early childhood education provider supplies the recipient of the early childhood education service with the services and goods normally associated with it in the context of early childhood education.

Section 38 b (14.12.2018 / 1119)

Early childhood education service means a kindergarten, family day care or other early childhood education activity carried out by a municipality and supervised by an early childhood education authority by another provider of early childhood education services.

Training
§ 39

No tax is paid on the sale of the education service.

The tax is also not paid when the training provider supplies the trainee with services and goods normally related to the training in connection with the training.

However, no restaurant or meal service is taxed at the educational institution for the recipient when the service takes place in connection with the training and the service is normally related to the training. (29.12.2009 / 1780)

§ 40

Educational service means general and vocational education, higher education and basic art education which is organized by law or which is assisted by law with state funds.

Spiritual help (8/11/2013 / 761)
Section 40 a (8.11.2013 / 761)

The tax shall not be paid on the supply of personnel for the provision of spiritual assistance by religious or philosophical institutions in connection with the activities referred to in sections 34, 37 or 39.

Financial services
§ 41

No tax is paid on the sale of a financial service.

§ 42

The following are considered financial services:

1) the acquisition of repayable funds from the public and other fundraising;

2) lending and other financing arrangements;

3) credit management by the lender;

4) payment transactions;

5) currency exchange;

6) securities trading;

7) guarantee activities. (20.4.2000 / 391)

Paragraph 8 has been repealed by L on 20.4.2000 / 391 .

Subsection 2 has been repealed by L on 27.5.1994 / 377 .

Securities trading refers to the sale and brokerage of shares and other comparable shares, receivables and derivative contracts, even when they are not based on a document.

Section 43 (29.12.1994 / 1486)

The sale or brokerage of a security which, alone or in combination with other securities, gives rise to the right to manage a specified apartment or property or part of a property is not considered a financial service.

The provisions on the sale and brokerage of real estate shall apply to the sale and brokerage of securities referred to in subsection 1 above. (9.12.2016 / 1064)

Investment gold (8.10.1999 / 940)
Section 43 a (8.10.1999 / 940)

No tax is paid on the sale and brokerage of investment gold.

The provisions of subsection 1 also apply to the sale and brokerage of an agreement on the transfer of ownership or receivables of investment gold.

Section 43 b (8.10.1999 / 940)

Investment gold is considered to be a gold ingot or plate with a weight of at least 995 parts per thousand, the weight of which is accepted on the gold market.

Gold coins with a denomination of at least 900 parts per thousand are also considered as investment gold,

1) which was struck after 1800;

2) which is or has been a legal tender in the country of origin; and

3) the normal selling price of which is not more than 80 per cent higher than the fair market value of the gold contained in the coin.

A gold coin included in the list published each calendar year in the C series of the Official Journal of the European Communities shall be deemed to fulfill the conditions laid down in paragraph 2 for the year of validity of the list.

Section 59 (1) does not apply to a gold coin referred to in subsections 2 and 3 above. (25.4.2003 / 325)

Section 43 c (8.10.1999 / 940)

Notwithstanding the provisions of section 43 a, the sale of investment gold to a trader shall be subject to tax if the seller referred to in subsection 2 chooses to tax the sale.

You can choose the tax status of the sale:

1) a trader who manufactures investment gold or converts investment gold or other gold into investment gold; and

2) a trader who normally sells gold for industrial purposes in the course of his or her business, if the object of the sale is investment gold referred to in section 43b (1).

By way of derogation from section 43 a, a tax is paid on the brokerage of investment gold if

1) the seller of investment gold has chosen the taxability of his sales; and

2) the seller of the brokerage service chooses the taxability of his sales.

The seller can choose the tax treatment for each sale. The choice of sales tax is indicated by making a note indicating the sales tax on the invoice. (25.4.2003 / 325)

insurance
§ 44

No tax is paid on the sale and brokerage of insurance services.

Insurance services also include the processing of insurance applications, services directly related to the administration of insurance during the term of the insurance, settlement, calculation and settlement services for insurance financial services, pensions and insurance claims, settlement and statistical services for pensions and insurance claims, pension liability and pension forecasting services and claims related to insurance activities.

Performance fees and certain intellectual property rights
§ 45

No tax will be paid:

1) the remuneration of a performing artist or other public performer and athlete;

2) the sale of a performance by a performer referred to in paragraph 1 intended to be handed over to the organizer of the event;

3) the transfer of the performance of a performer referred to in subsection (1) concerning the recording of sound or images or the compensation received on the basis of the right;

4) the assignment of a right referred to in sections 1, 4 or 5 of the Copyright Act (404/1961) or compensation received on the basis of a right;

5) the assignment of a right based on the Copyright Act or compensation received on the basis of a right in the situations referred to in section 19a, 26, 26a, 26i or 47a of the Copyright Act.

(28.11.2008 / 758)

The exemption referred to in subsection 1 (3) and (4) shall not apply to the transfer of the right to a photograph, advertising work, map or material used for its production, automatic data processing system or computer program or the right to present a film, video program or other such program. (29.12.1995 / 1767)

The exemption referred to in subsection 1 (3) to (5) shall not apply to compensation received by an organization representing copyright holders for the transfer of a right or on the basis of a right. (28.11.2008 / 758)

Section 46 (11.12.2002 / 1071)

Section 46 has been repealed by L on 11.12.2002 / 1071 .

Certain associations (29.12.1994 / 1486)
Section 46 a (17.3.1995 / 347)

Section 46a was repealed by L on 17 March 1995/347 .

Sections 47–54

Sections 47–54 have been repealed by L on 16.12.1994 / 1218 .

Edition of the membership magazine of the non-profit community (2.12.2011 / 1202)
Section 55 (2.12.2011 / 1202)

Section 55 has been repealed by L on 2 December 2011/1202 .

§ 56

The tax is not levied on the sale of a newspaper or magazine edition published at least four times a year to a non-profit organization which publishes the newspaper mainly for its members or shareholders or members or shareholders of its member associations and does not publish or sell newspapers or magazines in the course of business.

Section 57 (29.12.1994 / 1486)

Section 57 has been repealed by L on December 29, 1994/1486 .

Watercraft (29.12.1994 / 1486)
Section 58 (29.12.1994 / 1486)

The tax shall not be levied on the sale, rental or chartering of vessels with a maximum hull length of 10 meters or more and which are not primarily designed for recreational or sporting purposes. (29.12.1995 / 1767)

The tax shall also not be paid on the sale of work performed on tax-free vessels referred to in subsection 1 and on goods removed from such a vessel for repair, as well as on goods used for work and installed on board in connection with work.

Certain other goods and services
§ 59

No tax is payable on the sale of the following goods and services:

1) banknotes and coins which are legal tender, with the exception of banknotes and coins the selling price of which is determined by their collector or metal value;

2) the organization and arranging of lotteries referred to in section 2 (1) (1) of the Lottery Tax Act (552/92) and the transfer from the property of a gaming machine or device referred to in the said section or the space required for the game; (27.5.1994 / 376)

3) cemetery opening and care services provided by the operator of a public cemetery and other services related to the actual funeral activity;

4) sale of gold to the central bank; (29.12.1994 / 1486)

Paragraph 5 has been repealed by L on 14.12.2018 / 1119 .

6) wild berries and mushrooms picked by the picker, which the seller picks as such from a place other than a special point of sale. (16.12.1994 / 1218)

Section 60 (29.12.1994 / 1486)

The tax is not levied on the sale of goods and work when the seller is a blind person whose activity consists exclusively in the sale of goods or work performed by him, unless he uses other than his spouse or descendants under the age of 18 and no more than one other person.

Section 60 a (8.11.2013 / 761)

No tax shall be payable on the sale of a service by an independent consortium to its members if:

1) members engage in activities that do not entitle to deduction or do not take place in the form of business;

2) the service is immediately necessary for the activities of the members referred to in paragraph 1; and

3) the consideration for the service is each member's share of the common costs.

The provisions of subsection 1 shall not apply if the tax exemption is likely to cause a distortion of competition.

Goods and services are subject to deduction limits
§ 61

The tax is not paid on the sale of goods and services used for purposes other than deductibility.

Section 62 (23.6.2005 / 453)

Section 62 has been repealed by L on 23 June 2005/453 .

Chapter 5
Sales and community acquisition in Finland (December 29, 1994/1486)
General provision for the sale of goods (29.12.1994 / 1486)
Section 63 (29.12.1994 / 1486)

The goods are sold in Finland if the goods are here when they are handed over to the buyer.

The goods to be transported to the buyer have been sold in Finland if the goods are here when the seller or someone else starts the transport, unless otherwise provided in subsection 3 or in sections 63 a, 63 b or 63 e. The goods are sold in Finland even when the goods are outside the Community at the beginning of the transport, if the seller brings them to Finland for sale. (29.11.2019 / 1113)

Subsection 2 amended by L 1113/2019 entered into force on 1.1.2020. The previous wording reads:

The goods to be transported to the buyer have been sold in Finland if the goods are here when the seller or someone else starts the transport, unless otherwise provided in subsection 3 or section 63 a, 63 b or 63 d. The goods are sold in Finland even when the goods are outside the Community at the beginning of the transport, if the seller brings them to Finland for sale. (29.10.2004 / 935)

Goods transported from one Member State to another and installed or assembled by the seller are sold in Finland if the installation or assembly work is carried out here.

remote Sales
Section 63 a (29.12.1994 / 1486)

The sale of goods is also considered to take place in Finland when the seller or someone else on behalf of the seller transports the goods from another Member State to Finland. Goods shall be deemed to have been transported from another Member State even if they begin outside the Community if they pass through the Member State into which they are imported.

Subsection 1 applies only if the purchaser of the goods is a person whose acquisition does not constitute an intra-Community acquisition pursuant to sections 26c and 26f.

Subsection 1 does not apply to the extent that the sales to Finland referred to in subsections 1 and 2 do not exceed EUR 35,000 per calendar year without tax, except for sales referred to in subsections 5 and 6, if the total amount of such sales in the previous year did not exceed EUR 35,000. (26.10.2001 / 915)

However, subsection 1 applies regardless of the amount of the sale if the seller has applied to the tax authorities of the country of departure for the sale referred to in this section to be taxed in the country of termination instead of the country of departure.

The provisions of this section above shall not apply to:

1) the sale of new means of transport referred to in section 26 d; (13.11.2009 / 886)

2) for the sale of goods installed or assembled by the seller in Finland; (29.10.2004 / 935)

3) the sale of goods to which a procedure equivalent to that referred to in section 79a has been applied in the State of commencement of transport; and (29.10.2004 / 935)

4) the sale of electricity, gas supplied through a natural gas network located in the territory of the Union or a network connected thereto, and heating and cooling energy supplied through a heating and cooling network. (30.12.2010 / 1392)

Subsection 1 applies to the sale of excisable goods only when the buyer is a private individual. Subsection 1 applies to such sales regardless of the amount of sales.

Section 63 b (29.12.1994 / 1486)

The sale of goods is not considered to take place in Finland if the seller or someone else on behalf of the seller transports the goods from Finland to another Member State.

Subsection 1 applies only if the buyer is:

1) a trader whose activities in his or her own country do not in any way entitle him or her to a deduction or refund;

2) a legal person that is not a trader;

3) a trader who is subject to the standard stock credit procedure for primary production in his or her own country; or

4) an individual.

However, paragraph 1 shall apply only if the intra-Community acquisitions of the purchaser referred to in paragraphs 2 (1) to (3) do not exceed the threshold for intra-Community acquisitions applicable in the Member State concerned and he has not applied for taxable supplies.

Paragraph 1 shall apply only in so far as the sales to the State of termination of the carriage of goods referred to in paragraphs 1 to 3 above in a calendar year exceed the lower limit applicable in that State if the total amount of such sales in the preceding year did not exceed the lower limit.

However, subsection 1 applies regardless of the amount of the sale if the seller has submitted the application referred to in subsection 6 to the Tax Administration. (13.11.2009 / 886)

The tax administration shall decide, at the request of the seller, that the sale of goods referred to in this section shall be taxed in the country of termination of transport instead of Finland, even if the amount of sale falls below the lower limit referred to in subsection 4. The decision is valid for the period specified in the seller's application, however, for at least two calendar years. (13.11.2009 / 886)

The provisions of this section above shall not apply to:

1) the sale of new means of transport referred to in section 26 d; (13.11.2009 / 886)

2) the sale of goods installed or assembled by the seller in the country where the carriage ends; (29.10.2004 / 935)

3) the sale of goods to which the procedure referred to in section 79a has been applied; and (29.10.2004 / 935)

4) the sale of electricity, gas supplied through a natural gas network located in the territory of the Union or a network connected thereto, and heating and cooling energy supplied through a heating and cooling network. (30.12.2010 / 1392)

Subsection 1 applies to the sale of excisable goods only when the buyer is a private individual. Subsection 1 applies to such sales regardless of the amount of sales.

Linking transport to sales in intra-Community chain transactions (29.11.2019 / 1113)

The subheading amended by L 1113/2019 entered into force on 1.1.2020. The previous wording reads: Sales in means of transport within the Community

Section 63 c (29.11.2019 / 1113)

If the same goods are sold several times in a row and transported from Finland to another Member State or from another Member State to Finland directly from the first seller to the last buyer in the chain, only the sale to the intermediate seller is considered to be the transported goods.

However, if the seller of the intermediate stage has provided the previous seller with his VAT identification number in the Member State of departure, only the sale by the seller of the intermediate stage shall be considered as a sale of the goods transported.

Intermediate vendor means a seller in the chain other than the first vendor in the chain, on whose behalf or on behalf of whom a third party transports the goods.

Section 63 c as amended by L 1113/2019 entered into force on 1 January 2020. The previous wording reads:

Section 63 c (29.12.1994 / 1486)

The sale of goods by ship, aircraft or train during the carriage of passengers within the Community shall be deemed to take place in Finland only if the place of departure of the carriage is here.

Carriage of passengers within the Community means carriage between a place of departure and a place of destination which does not involve a stopover outside the Community. A return shipment is considered a separate shipment.

The place of departure of a passenger transport operation shall mean the place where passengers may board the means of transport for the first time in the territory of the Community. The place of destination of a passenger transport operation shall mean the place where passengers may leave the means of transport for the last time in the territory of the Community.

Where the means of transport stops between the place of departure and the place of destination outside the Community, the destination of the pre-stop transport shall be the last place of destination in the Community and the place of departure of the post-stop transport shall be the first place of departure in the Community.

Sales in means of transport in the Community (29.11.2019 / 1113)

The subheading amended by L 1113/2019 entered into force on 1.1.2020. The previous wording reads: Sale of electricity and gas or heating and cooling supplied through the network (30.12.2010 / 1392)

Section 63 d (29.11.2019 / 1113)

The sale of goods by ship, aircraft or train during the carriage of passengers within the Community shall be deemed to take place in Finland only if the place of departure of the carriage is here.

Carriage of passengers within the Community means carriage between a place of departure and a place of destination which does not involve a stopover outside the Community. A return shipment is considered a separate shipment.

The place of departure of a passenger transport operation shall mean the place where passengers may board the means of transport for the first time in the territory of the Community. The place of destination of a passenger transport operation shall mean the place where passengers may leave the means of transport for the last time in the territory of the Community.

Where the means of transport stops between the place of departure and the place of destination outside the Community, the destination of the pre-stop transport shall be the last place of destination in the Community and the place of departure of the post-stop transport shall be the first place of departure in the Community.

Section 63 d, as amended by L 1113/2019 , entered into force on 1 January 2020. The previous wording reads:

Section 63 d (30.12.2010 / 1392)

Electricity, gas supplied through a natural gas network connected to the Union or connected to it, and heating and cooling energy supplied through a heating and cooling network sold to a taxable dealer are sold in Finland if the taxable dealer has a fixed establishment to which the goods are supplied. If these goods are not handed over to a permanent establishment in Finland or elsewhere, their sale has taken place in Finland if the taxable dealer has his place of business here. (27.6.2014 / 505)

Electricity, gas supplied through a natural gas network located in or connected to the Union, and heating and cooling energy supplied through a heating and cooling network that is not sold to a taxable dealer are sold in Finland if the buyer actually consumes them here. If the buyer does not actually consume all or part of these goods, the non-consumed goods are considered to have been consumed in Finland if the buyer has a fixed establishment here to which these goods are handed over. If these goods are not delivered to a permanent establishment in Finland or elsewhere, the buyer is considered to have consumed the goods in Finland if the buyer's place of business is here. (27.6.2014 / 505)

For the purposes of this Article, a taxable dealer shall mean a trader whose principal activity in respect of purchases of gas, electricity and heating and cooling energy is the resale of those products and whose own consumption of those products is very small.

Sale of gas and heating and cooling energy supplied through electricity and network (29.11.2019 / 1113)

The subheading amended by L 1113/2019 entered into force on 1.1.2020. The previous wording reads: Community acquisition

Section 63 e (29.11.2019 / 1113)

Electricity, gas supplied through a natural gas network or a network connected to it in the Union, and heating and cooling energy supplied through a heating and cooling network sold to a taxable dealer are sold in Finland if the taxable dealer has a fixed establishment here. If these goods are not handed over to a permanent establishment in Finland or elsewhere, their sale has taken place in Finland if the taxable dealer has his place of business here.

Electricity, gas supplied through a natural gas network or a network connected to it in the Union, and heating and cooling energy supplied through a heating and cooling network that is not sold to a taxable dealer are sold in Finland if the buyer actually consumes them here. If the buyer does not actually consume all or part of these goods, the non-consumed goods are considered to have been consumed in Finland if the buyer has a fixed establishment here to which these goods are handed over. If these goods are not delivered to a permanent establishment in Finland or elsewhere, the buyer is considered to have consumed the goods in Finland if the buyer's place of business is here.

For the purposes of this Article, a taxable dealer shall mean a trader whose principal activity in respect of purchases of gas, electricity and heating and cooling energy is the resale of those products and whose own consumption of those products is very small.

Section 63 e, as amended by L 1113/2019 , entered into force on 1 January 2020. The previous wording reads:

Section 63 e (29.12.1994 / 1486)

The intra-Community acquisition of goods has taken place in Finland if the goods to be transported to the buyer are here at the end of the transport.

Community acquisition (29.11.2019 / 1113)

The subheading added by L 1113/2019 entered into force on 1.1.2020.

Section 63 f (29.11.2019 / 1113)

The intra-Community acquisition of goods has taken place in Finland if the goods to be transported to the buyer are here at the end of the transport.

Section 63 f, as amended by L 1113/2019 , entered into force on 1 January 2020. The previous wording reads:

Section 63 f (29.12.1995 / 1767)

An intra-Community acquisition of goods is considered to take place in Finland even if the purchaser has used the Finnish VAT identification number and the movement of goods has started in another Member State, unless the purchaser proves that the intra-Community acquisition has been taxed or fulfilled.

§ 63 g (29.11.2019 / 1113)

An intra-Community acquisition of goods is considered to take place in Finland even if the purchaser has used the Finnish VAT identification number and the movement of goods has started in another Member State, unless the purchaser proves that the intra-Community acquisition has been taxed or fulfilled.

Section 63 g as amended by L 1113/2019 entered into force on 1 January 2020. The previous wording reads:

Section 63 g (29.12.1994 / 1486)

An intra-Community acquisition of goods shall be deemed to have been taxed in the manner referred to in section 63f in the State of termination of the transport of the goods even if: (20.5.2005 / 331)

1) the buyer is a trader whose place of business is not in the State of termination of the carriage and does not have a fixed establishment there; (27.6.2014 / 505)

2) the buyer has purchased the goods for resale in the country where the carriage ends;

3) the next purchaser is a trader or a legal person other than a trader who is entered in the VAT register in the State of termination of the transport;

4) the goods have been transported in connection with the buyer's intra-Community acquisition directly from a Member State other than Finland to the next buyer;

5) the invoice for the resale of the buyer complies with the provision corresponding to section 209e of the Member State of establishment of the buyer or, if the invoice has been drawn up by the next buyer, of the country of termination of the transport; and (29.6.2012 / 399)

6) the buyer has fulfilled his or her notification obligation provided in section 162e. (7.8.2009 / 605)

Section 63 h (29.11.2019 / 1113)

An intra-Community acquisition of goods shall be deemed to be taxed within the meaning of section 63g in the State of termination of the transport of the goods even if:

1) the buyer is a trader whose place of business is not in the State of termination of carriage and does not have a fixed establishment there;

2) the buyer has purchased the goods for resale in the country where the carriage ends;

3) the next purchaser is a trader or a legal person other than a trader who is entered in the VAT register in the State of termination of the transport;

4) the goods have been transported in connection with the buyer's intra-Community acquisition directly from a Member State other than Finland to the next buyer;

5) the invoice for the resale of the buyer complies with the provision corresponding to section 209e of the Member State of establishment of the buyer or, if the invoice has been drawn up by the next buyer, of the country of termination of the transport; and

6) the buyer has fulfilled its notification obligation provided in section 162.

Section 63h added by L 1113/2019 entered into force on 1 January 2020.

General provisions for the sale of the service (13.11.2009 / 886)
Section 64 (13.11.2009 / 886)

For the purposes of the provisions concerning the country of sale of services:

1) a trader who also carries out activities other than the sale of goods or services in the form of business shall be deemed to be a trader in respect of all services provided to him;

2) a legal person entered in the VAT register is considered to be a trader.

Section 65 (27.6.2014 / 505)

A service provided to a trader acting in this capacity is sold in Finland if it is transferred to the buyer's permanent establishment located here, unless otherwise provided below. If such a service is not provided to a permanent establishment, it is sold in Finland if the buyer's place of business is here.

Section 66 (27.6.2014 / 505)

A service provided to a non-trader is sold in Finland if it is provided from a permanent establishment located here, unless otherwise provided below. If such a service is not provided from a permanent establishment, it is sold in Finland if the seller's place of business is here.

Section 66 a (13.11.2009 / 886)

Section 66 a has been repealed by L on 13.11.2009 / 886 .

Real estate-related services (9.12.2016 / 1064)
Section 67 (9.12.2016 / 1064)

Services related to the property have been sold in Finland if the property is located here.

Services related to real estate include expert and real estate brokerage services, accommodation services, granting of access rights to real estate and construction services.

Sections 67 a – 67 b

Sections 67 a – 67 b have been repealed by Act L 13.11.2009 / 886 .

Transportation services (13.11.2009 / 886)
Section 68 (13.11.2009 / 886)

The passenger transport service is sold in Finland if it is performed here.

Section 68 a (13.11.2009 / 886)

Section 68 a has been repealed by L on 13.11.2009 / 886 .

Section 69 (13.11.2009 / 886)

A freight transport service handed over to a non-trader is sold in Finland if it is performed here.

Section 69 a (13.11.2009 / 886)

By way of derogation from section 69, the intra-Community transport of goods handed over to a non-trader has been sold in Finland if the place of departure of the transport is here.

Intra-Community transport of goods means the transport of goods with points of departure and arrival in different Member States.

Place of departure means the place where the transport of goods begins, irrespective of the distance traveled to reach the place where the goods arrive. Place of *arrival* means the place where the transport of goods ends.

Services incidental to transportation and movable property (13.11.2009 / 886)
Section 69 b (13.11.2009 / 886)

The following services provided to a non-trader have been sold in Finland if they are performed here:

1) loading, cargo handling, unloading and other similar services related to the carriage of goods;

2) the assessment of movable property and the performance of work on such property. (29.6.2012 / 399)

Rental of means of transport (13.11.2009 / 886)
Section 69 c (13.11.2009 / 886)

The short-term rental service of the means of transport is sold in Finland if the means of transport is handed over to the buyer for use here.

A non-short-term rental service of a means of transport handed over to a non-trader has been sold in Finland if the buyer is established here or the buyer's domicile or permanent residence is here. (27.6.2014 / 505)

A non-short-term rental service for a recreational craft handed over to a non-trader is sold in Finland if the craft is handed over to the buyer for use here and is handed over from the seller's place of business or permanent establishment here. (27.6.2014 / 505)

A non-short-term charter service for a recreational craft handed over to a non-trader has not been sold in Finland if such a craft is handed over to the buyer in another state and is transferred from the seller's domicile or permanent establishment in that state. (27.6.2014 / 505)

For the purposes of this section, short-term means the continuous control or use of a means of transport for a maximum of 30 days and, in the case of watercraft, for a maximum of 90 days.

Cultural, entertainment and other similar services (13.11.2009 / 886)
Section 69 d (13.11.2009 / 886)

The right granted to the trader for access to educational, scientific, cultural, entertainment and sports events, fairs and exhibitions and other similar events, as well as the service directly related to access, has been sold in Finland if the event is held here.

Services provided to non-traders in connection with education, scientific services, cultural, entertainment and sports events, fairs and exhibitions and other similar services and the organization thereof have been sold in Finland if the activities take place here.

Restaurant and catering services (13.11.2009 / 886)
§ 69 e (13.11.2009 / 886)

Restaurant and catering services are sold in Finland if they are performed here, unless otherwise provided in section 69 f.

§ 69 f (13.11.2009 / 886)

Restaurant and catering services performed on board a ship or aircraft or on a train during passenger transport within the Community have been sold in Finland if the place of departure of the transport is here.

Travel agency services (13.11.2009 / 886)
§ 69 g (27.6.2014 / 505)

A travel agency service referred to in section 80 handed over to a trader is sold in Finland if it is handed over from a permanent establishment located here. If such a service is not provided from a permanent establishment, it is sold in Finland if the seller's place of business is here.

Intangible services (13.11.2009 / 886)
Section 69 h (13.11.2009 / 886)

An intangible service transferred to a non-trader has not been sold in Finland if the service is transferred to a buyer established outside the Community or domiciled or habitually resident outside the Community. (27.6.2014 / 505)

The services referred to in subsection 1 above are:

1) assignment of copyright, patent, license, trademark and other such rights;

2) advertising and announcement services;

3) consulting, product development, design, accounting, auditing, writing, drawing and translation services, legal services and other such services;

4) automatic data processing and computer program or system design and programming service;

5) disclosure of information;

6) services related to financial and insurance activities, except for the rental of safes;

7) hiring of labor;

8) rental of movable property, except rental of means of transport;

9) an obligation to refrain, in whole or in part, from exercising the right referred to in paragraph 1 or from carrying on a particular business;

(10) the provision of access to, or of transmission, distribution of electricity, gas, heating and cooling energy, and other services directly related to the operation of the natural gas network or the interconnected system, the electricity network or the heating and cooling network located in the Union. (30.12.2010 / 1392)

Radio and television broadcasting services, electronic services and telecommunications services (13.11.2009 / 886)
Section 69 i (13.7.2018 / 545)

A radio and television broadcasting service, electronic service or telecommunications service provided to a non-trader is sold in Finland when the service is provided to a buyer who is established in Finland or whose domicile or permanent residence is in Finland.

The provisions of subsection 1 shall not apply if:

(1) the seller has his registered office or fixed establishment in the Community in only one Member State;

(2) the service is supplied to a non-trader established in a Member State other than that referred to in paragraph 1 or domiciled or habitually resident in a Member State other than that referred to in paragraph 1; and

3. The total value, exclusive of VAT, of the supplies referred to in paragraph 2 in the current calendar year shall not exceed EUR 10 000 and this amount shall not be exceeded in the previous calendar year.

If the limit value referred to in subsection 2 (3) is exceeded during a calendar year, subsection 2 shall not apply from that date.

However, a seller who has a registered office or a permanent establishment in Finland has the right to choose that the country of sale of the services referred to in subsection 2 is determined in accordance with subsection 1. The selection is valid for at least two calendar years. A seller who has his registered office or a fixed establishment in a Member State other than Finland shall be subject to the corresponding provisions of the Member State of establishment.

Section 69 j (13.11.2009 / 886)

Electronic services means the following electronically supplied services:

1) website hosting and remote maintenance of programs and hardware;

2) release of software and their updating;

3) release of images, writings and information and provision of databases;

4) the provision of music, films and games, including games of chance or gambling, as well as political broadcasts and events and cultural, artistic, sporting, scientific or entertainment broadcasts and events;

5) provision of distance learning services;

6) services such as those referred to in paragraphs 1 to 5.

(27.6.2014 / 505)

The service is not considered to be an electronic service on the sole ground that the seller and the buyer of the service communicate with each other by e-mail.

§ 69 k (13.11.2009 / 886)

Telecommunication service means a service for the purpose of transmitting, transmitting and receiving signals, written or pictorial messages, voice messages or information by wire, radio, optical or other electromagnetic means and the granting or transfer of such transmission, transmission or reception capacity as well as access to global data networks .

Brokerage services (13.11.2009 / 886)
§ 69 l (13.11.2009 / 886)

A brokerage service provided to a non-trader is sold in Finland if the brokered service or goods have been sold here.

Chapter 6
Tax exemptions related to international trade (29.12.1994 / 1486)
Sale of goods
§ 70

The following sales are not taxed:

(1) the sale of goods where the seller or another person on his behalf transports the goods outside the Community;

2) the sale of goods where the independent carrier transports the goods directly outside the Community on behalf of the buyer;

3) the sale of goods to a foreign trader who is not a taxable person in Finland and who picks up the goods from the country for immediate export outside the Community without using them here;

4) the sale of goods to a foreign buyer who is not a taxable person in Finland, if the goods are supplied on his behalf and at his expense to the trader for the performance of work and further delivery outside the Community;

5) the supply of goods on the basis of a guarantee or other similar undertaking to a foreign trader who has given an undertaking and who is not a taxable person in Finland;

6) the sale of an aircraft, its spare parts or equipment or the sale of goods for the purpose of equipping an aircraft for use by a trader who, for consideration, carries out mainly international air transport; (22.12.2009 / 1359)

7) the sale of goods for sale on board a vessel or aircraft in professional international traffic and the sale on such a vessel to travelers abroad, unless otherwise provided in subsection 2; (22.12.2009 / 1359)

8) the sale of goods to equip a watercraft in professional international traffic. (22.12.2009 / 1359)

Paragraphs 9 to 10 have been repealed by L on 29.12.1995 / 1767 .

The tax is paid on the sale of goods to be carried in luggage to passengers on board a watercraft or aircraft, if the sale takes place during the passenger transport referred to in section 63 d. (29.11.2019 / 1113)

Subsection 2 amended by L 1113/2019 entered into force on 1.1.2020. The previous wording reads:

The tax is paid on the sale of goods to be carried in luggage to passengers on board a watercraft or aircraft, if the sale takes place during the passenger transport referred to in section 63 c. (24.6.1999 / 763)

Subsection 1 shall not apply to the sale of electricity, gas supplied through a natural gas network located in the territory of the Union or a network connected to it, or heating and cooling energy supplied through a heating and cooling network. (30.12.2010 / 1392)

Section 70 a (24.6.1999 / 763)

Section 70 a was repealed by L on 24 June 1999/763 .

Section 70 b (27.6.2014 / 505)

The tax shall not be levied on the sale of goods contained in a tourist's personal luggage to a traveler who is not domiciled or habitually resident in the Community or Norway if he is found to have exported the goods unused within three months of the month of sale. The Government Decree stipulates in more detail how the report is to be provided. (20.3.2015 / 251)

The tax is not levied on the sale of goods or a group of goods which normally form a whole to a person domiciled or habitually resident in Norway who has exported the goods as luggage to Norway immediately in connection with the sale and paid VAT there on importation. It is also a condition that the sales price of the good or group of goods, excluding tax, is at least 170 euros.

The tax shall not be paid on the sale of goods carried in a person's personal luggage in a customs warehouse referred to in Article 240 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (*Customs Code*) or in a warehouse referred to in Article 72j outside the Union. However, only alcoholic beverages, tobacco products, chocolate and confectionery products, perfumes, cosmetics and toiletries may be sold tax-free to a person domiciled or habitually resident in Norway. (29.4.2016 / 305)

Sales of the service
Section 71 (29.12.1994 / 1486)

The following sales are not taxed:

(1) the sale of a transport service for goods moving outside the Community or under an external transit procedure or imported under an internal transit procedure and a loading and unloading service directly connected with the transport, as well as any other such service; (29.12.1995 / 1767)

2) the sale of transport, loading and unloading services and other services related to the importation of goods, if the value of the service must be included in the tax base of the imported goods pursuant to section 91; (29.12.1995 / 1767)

3) the sale of a service to foreign travelers by a vessel or aircraft engaged in professional international traffic and the sale of a service for the immediate needs of such a vessel or its cargo; (22.12.2009 / 1359)

4) the rental of aircraft, its spare parts or equipment or the sale of work for them, the chartering of an aircraft or the sale of another service for the immediate needs of an aircraft or its cargo to a trader who mainly carries out international air services for remuneration; (22.12.2009 / 1359)

5) the sale of work performed on goods, if the seller, the buyer is a foreign trader who is not a taxable person in Finland, or someone else on their behalf immediately exports the goods outside the Community without using them here;

Paragraph 6 has been repealed by L on 27.6.2014 / 505 .

Paragraph 7 was repealed by L on 19 June 1997/585 .

Paragraph 8 has been repealed by L on 29.4.2011 / 417 .

9) the sale of a travel agency service referred to in section 80, in so far as it concerns services and goods provided directly by other traders outside the Community for the benefit of the traveler; (29.12.1995 / 1767)

10) the sale of intra-Community transport referred to in Article 69a relating to the transport of goods to the Azores or Madeira; (13.11.2009 / 886)

11) passenger transport service that takes place directly abroad or from abroad; (13.11.2009 / 886)

12) tax-free brokerage of goods and services sold pursuant to section 58, section 59 (4), section 70, 70b, 71 or 72d. (29.12.1995 / 1767)

Section 71 a (29.4.2011 / 417)

No tax shall be paid on the sale of a transport service and related services relating to international postal traffic to a seller of a postal service referred to in section 33 b.

Section 72 (13.11.2009 / 886)

The buyer shall not pay tax on a service referred to in section 65 other than a rental service to the extent that he has paid tax on the importation of goods related to the service.

Community sales of goods
Section 72 a (29.11.2019 / 1113)

The tax shall not be paid on the intra-Community sale of goods referred to in section 72 b.

The condition for the exemption of the sale is that the seller has duly fulfilled the obligation to submit a recapitulative statement provided for in section 162. However, this does not apply to negligent omissions.

By L 1113/2019 amended 72 a § entered into force on 01.01.2020. The previous wording reads:

Section 72 a (29.12.1994 / 1486)

The tax shall not be paid on the intra-Community sale of goods referred to in section 72 b.

Section 72 b (29.12.1994 / 1486)

Intra-Community sale means the sale of a movable item if the seller, the buyer or someone else on their behalf transports the item from Finland to another Member State. The object may be delivered to the trader for work before being transported to another Member State.

A sale of goods is considered to be an intra-Community sale only if:

1) the buyer is a trader operating in a Member State other than Finland or a legal person other than a trader; and

(2) the purchaser has been given a VAT identification number in another Member State and has communicated that identification to the seller.

(29.11.2019 / 1113)

Subsection 2 amended by L 1113/2019 entered into force on 1.1.2020. The previous wording reads:

A sale of goods is considered to be an intra-Community sale only if the buyer is a trader established in a Member State other than Finland or a legal person other than a trader.

However, there is no intra-Community sale where the buyer is a person referred to in section 63b (2) (1) to (3),

(1) whose supplies do not exceed the lower limit of the taxable amount of intra-Community acquisitions applicable in the Member State concerned and the person has not applied for taxable supplies of his supplies; or

2) the acquisition of which does not constitute a taxable intra-Community acquisition in the Member State concerned pursuant to a provision corresponding to Article 26c (3).

(29.12.1995 / 1767)

The sale of new means of transport referred to in section 26 d shall also be deemed to be an intra-Community sale if the situation referred to in subsection 3 is concerned or if the buyer is a private individual. (13.11.2009 / 886)

A sale of goods shall not be deemed to be an intra-Community sale if the sale has been subject to the procedure referred to in Article 79a or if it involves the sale of electricity, natural gas or gas connected to a connected network or heating and cooling. (30.12.2010 / 1392)

The transfer of goods referred to in section 18a is also considered to be an intra-Community sale. (29.12.1995 / 1767)

Section 72 c (29.12.1994 / 1486)

The sale of goods subject to excise duty shall also be deemed to be an intra-Community sale in the situation referred to in section 72b (3) if the movement of goods is subject to the procedures in accordance with the applicable excise duty legislation in the country where the transport ends.

Some other sales
Section 72 d (29.12.1995 / 1767)

The sale of goods and services to diplomatic missions and other missions of the same status in other Member States, to the offices of seconded consuls and to their staff shall not be subject to the same conditions as exemption or refund granted in the receiving State.

No tax shall be levied on the sale of goods and services to a body of the European Union or of the European Atomic Energy Community in another Member State to which the Protocol on the Privileges and Immunities of the European Union of 8 April 1965 applies and to their staff under the same conditions as in the host country. (30.12.2010 / 1392)

The tax shall not be paid on the sale of goods and services to international organizations located in other Member States other than those referred to in subsection 2 and their staff, subject to the restrictions and conditions agreed in the agreement establishing the organization or in the host country. Exemption is conditional on the host country being recognized as an international organization by the host country. (30.12.2010 / 1392)

The tax shall not be levied on the sale of goods and services in another Member State for the use of the Defense Forces or civilian personnel participating in the joint defense of the North Atlantic Treaty States or for their trade fair or canteen conditions under the same exemption as in the country of destination. The exemption does not apply to the defense forces of the country of destination. (19.12.1997 / 1265)

The conditions for exemption must be demonstrated in the manner laid down in the regulation.

Section 72 e (19.6.1997 / 585)

The tax is not paid on the sale of a motor vehicle if the buyer has the right to import the corresponding vehicle tax-free under section 94 (1) (20) or the right to a refund referred to in section 129 (1). The conditions for exemption must be demonstrated in the manner laid down by the regulation.

If the buyer of a vehicle referred to in subsection 1 sells, rents, makes available for use free of charge or otherwise transfers the vehicle to someone other than the person entitled to a similar tax-free acquisition before three years have elapsed since the registration of the vehicle for the use in question, he must pay the tax. If the buyer, when moving out of Finland before the expiry of the said period, sells a vehicle used here, he must pay a tax of 1/36 for each full or less month remaining in the period.

The provisions of subsection 2 shall also apply to a motor vehicle acquired for the use referred to in subsection 1, the importation or intra-Community acquisition of which has been tax-free. The tax payable is then determined on the basis of the tax from which the purchaser is exempt on importation or intra-Community acquisition.

The provisions on car tax shall apply to the payment of the tax referred to in subsections 2 and 3 above, the tax authorities, the obligation to notify, the assessment of the tax, the preliminary ruling, the appeal and the refund of the tax.

Intra - Community acquisition of goods
Section 72 f (9.9.2016 / 773)

No tax shall be payable on the intra-Community acquisition of goods if:

(1) the importation of the goods should not be subject to tax;

2) no tax should be paid on the sale of goods pursuant to section 61 or section 72h (1) (1) or (2) if the sale took place in Finland;

3) the acquirer would be entitled to a full refund of the tax payable on the acquisition pursuant to section 122 and he has fulfilled his obligation to notify provided for in section 16 of the Act on the Tax Procedure for Spontaneous Taxes.

Section 72 g (29.12.1994 / 1486)

No tax is payable on the intra-Community acquisition of goods in Finland pursuant to section 63 f if: (29.11.2019 / 1113)

The introductory part amended by L 1113/2019 entered into force on 1 January 2020. The previous wording reads: No tax shall be payable on the intra-Community acquisition of goods in Finland pursuant to section 63 e if: (26.5.2005 / 331)

1) the buyer is a foreign trader who does not have a fixed establishment in Finland which participates in the resale of the goods; (29.6.2012 / 399)

2) the purchaser uses a VAT identification number issued in another Member State for the acquisition;

3) the buyer buys the goods for resale in Finland;

4) the next purchaser is a trader or a legal person other than a trader who is entered in the VAT register in Finland;

5) in connection with an intra-Community acquisition, the goods are transported directly from a Member State other than the country of registration of the buyer to the next buyer in Finland; and

6) the next purchaser is obliged to pay tax on resale pursuant to section 2a.

Exemptions related to temporary storage and warehousing procedures (29.4.2016 / 305)
Section 72 h (29.12.1995 / 1767)

No tax will be paid:

(1) the sale of goods placed under the storage procedure referred to in Article 237 of the Customs Code or in temporary storage in accordance with Article 144 of the Customs Code;

2) the importation and sale of goods referred to in section 72i which are transferred to the tax warehousing procedure referred to in section 72j;

3) the sale of goods under the storage procedure referred to in paragraph 1 or under temporary storage;

4) the sale of goods referred to in section 72 i which are in the tax warehousing procedure referred to in section 72 j;

5) the sale of a service performed in a temporary warehouse, customs warehouse or free zone referred to in Articles 147, 240 or 243 of the Customs Code or in a tax-free warehouse referred to in section 72 j, if the service relates to goods referred to in subsections 3 or 4.

(29.4.2016 / 305)

Subsection 2 has been repealed by L on 29.4.2016 / 305 .

The condition for the exemption of the sale referred to in subsection 1 (3) and (4) is that the goods are not removed from the procedure or stock referred to in this section in connection with the sale. However, this shall not apply if the movement of goods constitutes an import. (29.4.2016 / 305)

No tax shall be paid on the intra-Community acquisition of goods if the sale of the goods would not have to be taxed pursuant to subsection 1 (1) or (2) if the sale had taken place in Finland.

Section 72 i (29.12.1995 / 1767)

The goods referred to in Article 72h (1) (2) and (4) are the following goods within the meaning of Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (Customs Tariff):

1) tin, heading 8001;

2) copper, headings 7402, 7403, 7405 and 7408;

3) zinc, heading 7901;

4) nickel, heading 7502;

5) aluminum, heading 7601;

6) lead, heading 7801;

7) indium, headings ex. 8112 91 and ex. 8112 99;

8) cereals of headings 1001 to 1005, 1006 (unprocessed rice only) and 1007 to 1008;

9) oil seeds and oleaginous fruits, headings 1201 to 1207, coconuts, Brazil nuts and cashew nuts, 0801, other nuts 0802 and olives, 0711 20;

10) grains and seeds (including soybeans), headings 1201 to 1207;

11) coffee, not roasted, of headings 0901 11 00 and 0901 12 00;

12) tea, heading 0902;

13) Cocoa beans, whole or broken, raw or roasted, heading 1801;

14) raw sugar, headings 1701 11 and 1701 12;

15) rubber, in primary forms or in plates, sheets or strip, of heading 4001 or 4002;

16) wool, heading 5101;

17) chemicals in bulk, Chapters 28 and 29;

18) mineral oils (including propane and butane; including petroleum crude oils); headings 2709, 2710, 2711 12 and 2711 13;

19) silver, heading 7106;

20) platinum (palladium, rhodium), headings 7110 11 00, 7110 21 00 and 7110 31 00;

21) potatoes, heading 0701;

22) vegetable oils and fats and their fractions, whether or not refined, but not chemically modified, of headings 1507 to 1515;

23) cellulose, headings 4701 to 4706.

The provisions of subsection 1 shall also apply to other goods if the goods are intended for the trader for the sale of goods referred to in section 70 (1) (6) for the equipment of an aircraft, section 70 (1) (7) and (8) and subsection 2 or section 70b: for the sale referred to in Article 70b (3) or for the sale of goods to be carried as luggage in a place referred to in Article 70b (3) to a traveler in another Member State. (27.6.2014 / 505)

Section 72 j (29.12.1995 / 1767)

Goods under the customs warehousing procedure shall mean goods in a tax-free warehouse held under an authorization referred to in section 72k which have not been temporarily stored within the meaning of Article 144 of the Customs Code or under the warehousing procedure referred to in Article 237. However, goods shall not be deemed to be under the tax warehousing procedure if they are intended for sale at the retail stage, with the exception of goods referred to in section 72 i (2), or if they are used in a warehouse. (29.4.2016 / 305)

Goods subject to excise duty are deemed to be under the tax warehousing procedure when they are in the warehouse referred to in section 6 (5) of the Excise Duty Act (182/2010) . (30.12.2010 / 1392)

The goods are in the tax warehousing procedure even when they are transferred in Finland from a tax-free warehouse or from one warehouse referred to in subsection 2 to another.

Section 72 k (29.12.1995 / 1767)

Permission to maintain a tax-free warehouse is issued by the Tax Administration upon application. The permit decision shall lay down the conditions for maintaining the stock. The tax administration may require a security for the payment of the tax. (11.6.2010 / 529)

A trader who is suitable for his economic circumstances and otherwise as such may be accepted as a storekeeper.

Approval as a storekeeper may be withdrawn if the conditions for approval no longer exist or if the conditions of the authorization have not been complied with.

The tax administration will issue more detailed regulations on the conditions for keeping stocks. (11.6.2010 / 529)

Section 72 l (29.12.1995 / 1767)

The tax shall be paid on the transfer of goods from the procedure referred to in section 72h or from temporary storage. (29.4.2016 / 305)

However, no tax shall be payable if:

1) the goods have not been imported or purchased as an intra-Community acquisition and the goods and the service relating thereto have not been sold tax-free pursuant to section 72h;

2) the transfer concerns the importation of goods;

3) the transfer of the goods is related to the sale of the goods; or

4) the goods are moved outside the Community.

Section 72 m (29.12.1995 / 1767)

The person liable to pay tax on the transfer of goods referred to in section 72l is the person who causes the termination of the procedure referred to in section 72h or the transfer from temporary storage. (29.4.2016 / 305)

The obligation to pay the tax arises when the goods are transferred from the procedure referred to in section 72h or from temporary storage. (29.4.2016 / 305)

The keeper of a tax-free warehouse or a warehouse referred to in section 72j (2) is also responsible for the tax paid on the transfer of goods from the tax warehousing procedure.

Section 72 n (29.12.1995 / 1767)

The taxable amount for the transfer of goods referred to in section 72l shall be included if the goods have not been sold tax-free pursuant to section 72h (1) (3) or (4),

1) pursuant to section 72h (1) (1) or (2), the value of the tax base for the sale, import or intra-Community acquisition of tax-free goods; and

2) pursuant to section 72h (1) (5), the value of the tax base for sales of tax-free services.

If the goods have been sold without tax pursuant to section 72h (1) (3) or (4), the taxable amount shall include:

1) the value of the last taxable amount for the sale of such goods; and

2) pursuant to section 72h (1) (5), the value of the tax base for sales of tax-free services made after the sale of the goods referred to in subsection (1).

Chapter 7
Tax base
General provisions (29.12.1994 / 1486)
§ 73

The taxable amount for the sale is the consideration without the tax component, unless otherwise provided in section 73c. The consideration is the price based on an agreement between the seller and the buyer, which includes all price supplements. (21.12.2007 / 1312)

The car tax paid by the registered agent referred to in section 39 of the Car Tax Act (1482/1994) on behalf of the owner of the vehicle instead of the owner of the vehicle entered in the traffic register is not part of the agent's dealer or the owner of the vehicle entered in the dealer's register. (04.05.2018 / 311)

The basis of assessment for the importation of goods is laid down in Chapter 9.

The basis for the tax on the transfer of goods from the storage procedure is provided in section 72 n. (29.12.1995 / 1767)

Section 73 a (29.12.1994 / 1486)

The taxable amount for the intra-Community acquisition of goods is the consideration without the tax component, unless otherwise provided in section 73c. (21.12.2007 / 1312)

The taxable amount for an intra-Community acquisition referred to in section 26a (2) (1) and (2) is the value referred to in section 74. (29.12.1995 / 1767)

Section 73 b (29.12.1994 / 1486)

The taxable amount shall include excise duty on goods subject to excise duty by the intra-Community supplier.

The excise duty paid in the country of origin of the transport of the goods, which has been refunded to the intra-Community supplier, may be deducted from the taxable amount.

Section 73 c (21.12.2007 / 1312)

If the consideration excluding the tax share is significantly lower than the fair market value referred to in section 73e, the basis for the tax on the sale or intra-Community acquisition referred to in section 26a (1) is the fair market value.

Subsection 1 of the section applies only if:

1) the consideration significantly lower than the fair market value has arisen from the relationship between the seller and the buyer referred to in section 73 d; and

2) according to Chapter 10, the purchaser is not entitled to deduct the tax included in the acquisition in full.

The provisions of subsections 1 and 2 shall not apply if the seller would not have to pay tax on the free supply of the goods or services in question on the basis of the provisions for his own use.

Section 73 d (21.12.2007 / 1312)

An association referred to in section 73c (2) (1) exists if:

1) the private person who is the buyer belongs to the seller's close circle on the basis of a family or kinship relationship or is otherwise in a close personal relationship;

2) the private person who is the buyer owns a part of the seller's capital or the buyer is in such a relationship with such owner referred to in paragraph 1;

3) the private person who is the buyer is a member of the seller's staff or participates in the seller's management or supervision, or the buyer is in a relationship referred to in paragraph 1 with such a person;

4) the trader who is the buyer is related to the seller within the meaning of section 31 (2) of the Act on Tax Procedure (1558/1995) ; or

5) the buyer and the seller are otherwise in a close personal relationship or a close relationship based on management, ownership, membership, financing or a legal relationship.

Section 73 e (21.12.2007 / 1312)

Fair market value is the full amount that the buyer, at the stage of the exchange in which the good or service is sold, would have to pay for that good or service to an independent seller in the territory of the Member State where the sale or intra-Community acquisition is taxable.

If the comparable sales referred to in subsection 1 cannot be determined, the fair market value shall be deemed to be:

1) the full amount by which the trader who sold the goods or services normally sells similar goods or services and which is at least equal to the amount referred to in subsection (2);

2) if there is no amount referred to in subsection (1), the amount referred to in section 74 or 75.

The amount referred to in subsection 1 or 2 above does not include the tax portion.

Section 73 f (1.6.2018 / 416)

Where a multi-purpose voucher referred to in section 18c which the taxable person has previously sold to a trader selling the goods or services for his own account is used as consideration for or part of the sale of goods or services, the taxable amount for the sale of goods or services without tax component. If this consideration is not known, the taxable amount in this respect is the monetary value stated in the voucher or related documents, without the tax component. If the banknote is used only in part, the tax base is a proportion of the price paid by the buyer or the monetary value of the banknote.

The provisions of subsection 1 concerning a multi-use voucher shall also apply to a single-use voucher referred to in section 18c to which the first sentence of section 18d (3) does not apply pursuant to the second sentence.

Personal use
§ 74

When taking goods for personal use, the tax base is:

1) the purchase price of the purchased goods or the lower probable delivery price;

2) the tax base referred to in Chapter 9 of the imported goods themselves or the lower probable transfer price;

3) direct and indirect costs incurred in the manufacture of the self-manufactured goods. (29.12.1994 / 1486)

Section 75 (19.12.1997 / 1265)

When taking a service for personal use, the tax base is:

1) the purchase price of the purchased service or the lower probable transfer price;

2) direct and indirect costs incurred for the service performed itself.

§ 76 (23.11.2007 / 1061)

When taking a construction service for own use in the manner referred to in section 33, the tax base is:

1) the purchase price of the purchased construction service;

2) direct and indirect costs incurred for the construction service performed itself;

3) the value of the acquired property on the basis of the tax which the previous transferor has had to pay for the construction service performed on the property as a result of the transfer.

Section 76 a (30.12.2010 / 1392)

Section 76 a has been repealed by L on 30.12.2010 / 1392 .

Section 77 (30.12.2010 / 1392)

The tax base referred to in sections 74 to 76 above does not include the tax component.

Adjustments

Section 78 (9.12.2016 / 1064)

The following may be deducted from the tax base:

1) the annual and exchange discount, taxable purchase and sale credit, return of surplus and other such adjustment item granted to the buyer in respect of taxable sales;

2) an adjustment item issued to the buyer as a result of the annulment, revocation or cancellation of the contract for taxable sale;

3) a credit loss relating to a taxable sale;

4) compensation for returned packaging and transport equipment.

The amount subsequently accumulated from the credit loss deducted pursuant to subsection 1 (3) above shall be added to the tax base.

The amount referred to in subsections 1 and 2 above does not include the tax portion.

Section 78 a (29.12.1994 / 1486)

The taxable amount may be reduced by the annual and exchange rebates granted by the seller for the taxable intra-Community acquisition of goods, the rebate on purchases and sales, the refund of surplus, any other such adjustment and the compensation for returned packaging and transport equipment.

Subsidies and grants (29.12.1995 / 1767)
§ 79

Subsidies and grants directly related to the price of a good or service are included in the tax base. (29.12.1994 / 1486)

When the seller of a good or service is a municipality, the deficit covered by the municipality caused by the operation or organization of the activity is not considered to be directly related to the prices. (30.12.2010 / 1392)

The tax base includes the amount received by Yleisradio Oy from the state television and radio fund and the compensation received by Ålands Radio och TV Ab from the television fee income collected by the Government of the Province of Åland. (31.8.2012 / 492)

The amount referred to in subsections 1 and 3 above does not include the tax portion. (27.5.1994 / 377)

Second-hand goods and works of art, collectors' items and antiques (29.12.1995 / 1767)
Section 79 a (29.12.1995 / 1767)

When a taxable dealer sells second-hand goods or works of art, collectors' items or antiques acquired for taxable resale, the tax base may be the profit margin excluding the tax component.

Goods are considered to have been acquired for resale even when they are sold in parts.

A taxable dealer is a taxable person who, in the course of his business, buys or imports second-hand goods or works of art, collectors' items or antiques for resale.

Section 79 b (29.12.1995 / 1767)

Second-hand goods are movable items that have been used and are still suitable for use as such, after repair or refurbishment, or disassembled. However, second-hand goods are not considered to be works of art, collectors' items or antiques.

Section 79 c (29.12.1995 / 1767)

Works of art means the following goods classified in the Customs Tariff:

1) paintings, original engravings and other articles of heading 9701 or 9702 00 00;

(2) sculptures of heading 9703 00 00 and reproductions thereof made under the supervision of the author or his successors in title, up to a maximum of eight copies; (11.12.2002 / 1071)

(3) tapestries of heading 5805 00 00 and wall hangings of heading 6304 00 00, provided that they have been made by hand in accordance with the artist's original sketches, in not more than eight copies per work; (11.12.2002 / 1071)

4) signed and numbered photographs taken by the artist and printed by him or under his supervision, the number of which is limited to thirty, regardless of size and supporting material. (11.12.2002 / 1071)

Section 79 d (29.12.1995 / 1767)

Collectibles are the following goods classified in the Customs Tariff:

(1) stamps, tax stamps, stamps, first-day covers, bodyguards and similar articles of heading 9704 00 00, provided that they are not valid and do not enter into force or that their price is determined by the collection value; and

2) collections and collectors' items of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.

Section 79 e (29.12.1995 / 1767)

Antique item means goods that are more than 100 years old and are not works of art or collectibles.

Section 79 f (23.6.2005 / 453)

The procedure referred to in section 79a shall apply only to the sale of goods which have been purchased by a taxable dealer in Finland or in the Community:

1) from a non-trader;

2) from a trader whose sale is exempt on the basis of section 61, section 223 or a similar provision or on the basis of a similar provision in another Member State; or

3) from a trader who applies the procedure referred to in section 79a or a similar procedure in another Member State to his sales, and the invoice shall indicate this.

Section 79 g (2.12.2011 / 1202)

A taxable dealer may also apply the procedure referred to in section 79a to works of art, collectors' items and antiques which he has imported himself or to works of art which he has sold at a reduced rate in accordance with section 85a (1) (9).

Section 79 h (29.12.1995 / 1767)

If the taxable dealer has made an entry in the sales note concerning the sales tax, notwithstanding section 79a or 79g, the general provisions of this Act shall apply to the sale.

Section 79 i (29.12.1995 / 1767)

The provisions of section 79a shall not apply to the sale of new means of transport referred to in section 26d when the means of transport is transported to another Member State within the meaning of section 72b (1).

Section 79 j (29.12.1995 / 1767)

The profit margin referred to in section 79 a is the difference between the consideration received from the sale of the goods and the purchase price of the goods, unless otherwise provided in section 79 k.

The purchase price referred to in subsection 1 of an art, collectible or antique object imported by the taxable dealer himself shall be deemed to be the tax base referred to in Chapter 9 plus the tax portion. In the case of an intra-Community acquisition of a work of art referred to in section 79g by a taxable dealer, the purchase price referred to in subsection 1 shall be deemed to be the tax base referred to in section 73a plus the tax portion. (11.12.2002 / 1071)

If the purchase price of the good is higher than the consideration received for its sale, the difference cannot be deducted from the consideration received for the sale of other goods.

Section 79 k (29.12.1995 / 1767)

The taxable dealer may use the profit margin for the tax period referred to in sections 11 and 12 of the Act on the Taxation Procedure for Spontaneous Taxes as the profit margin. (9.9.2016 / 773)

The profit margin for the tax period is the difference between the total amount of consideration received for the goods covered by the procedure referred to in section 79a sold during the tax period and the total purchase price of the goods covered by that procedure acquired during that period.

If the total purchase prices referred to in subsection 2 are greater than the total consideration received for the goods sold, the difference may be added in the following tax period to the total purchase prices of the goods subject to the procedure under this section.

If goods, the purchase price of which has been deducted in accordance with subsection 2 when calculating the profit margin for the tax period, are taken for purposes other than taxable resale or if section 79j applies to their sale, or if the sales note contains a tax entry profit margin for the tax period.

Travel agency services (29.12.1995 / 1767)
Section 80 (29.12.1994 / 1486)

When a tour operator sells in its own name services and goods purchased directly from other traders for the benefit of the passenger, the tour operator is considered to sell one service (*travel agency* service).

The tax base for the travel agency service is considered to be the profit margin excluding the tax portion. The profit margin is the difference between the consideration received for the sale of the travel agency service and the purchase prices of the services and goods purchased directly from other traders for the immediate benefit of the passenger. Purchase prices include the tax portion. (16.7.2010 / 686)

If a service or good, the purchase price of which has been deducted in calculating the profit margin in the manner referred to in subsection 2, is taken for sale for a purpose other than travel agency service, the reduced amount shall be added to the profit margin. (16.7.2010 / 686)

Special provisions (29.12.1995 / 1767)
Section 80 a (29.12.1994 / 1486)

The amount expressed in foreign currency shall be converted into euros using the latest selling rate published by the commercial bank or the European Central Bank at the time referred to in Article 15 or 16, at the option of the taxable person. However, the decisive date is the time of invoicing or accrual if the tax is allocated to the month of invoicing or accrual in accordance with the provisions of Chapter 13. (29.6.2012 / 399)

In the case of intra-Community sales and intra-Community acquisitions, the decisive date shall be the 15th day of the calendar month following that in which the tax became chargeable or, if the purchaser of the goods received an invoice or equivalent document before that date.

§ 81

When a good or service in a partially deductible use is sold, the taxable amount is that part of the amount referred to in section 73 which corresponds to the share of the deductible use in the total use of the good or service.

§ 82

When a good or service is taken partly for own use, the taxable amount is that part of the amount referred to in sections 74 to 77 which corresponds to the share of own use in the total use of the good or service.

Section 83 (29.12.1995 / 1767)

Section 83 has been repealed by Act L 29.12.1995 / 1767 .

Chapter 8
Tax rate
§ 84 (30.11.2012 / 706)

The tax payable is 24 per cent of the tax base, unless otherwise provided in section 85 or 85a.

Section 85 (29.12.2009 / 1780)

The tax on the sale of the following services and on the sale, intra-Community acquisition, transfer, storage and import of the following goods is 14% of the tax base: (30.11.2012 / 706)

1) foodstuffs, beverages and other substances intended for human consumption as such, as well as their raw materials and spices, preservatives, colors and other additives (*foodstuffs*) used in their preparation or preservation ;

2) restaurant and catering services, with the exception of deliveries of goods referred to in subsection 2 (3);

3) feed and compound feed and the raw material and additive to be used in their manufacture, industrial waste materials used as animal feed and feed fish (*feed material*).

The reduced rate pursuant to subsection 1 (1) shall not apply to:

1) live animals;

2) tap water;

3) alcoholic beverages and tobacco products referred to in the Alcohol and Alcoholic Beverages Tax Act; and not

4) goods and poisons referred to in section 85a (1) (6).

Section 85 a (15.3.2019 / 345)

The tax on the sale of the following services and on the sale, intra-Community acquisition, transfer, storage and import of the following goods shall be 10% of the taxable amount:

1) passenger transport;

2) transfer of the right to use the accommodation or the port of call;

3) a service that provides an opportunity to exercise;

4) entrance fees for theater, circus, music and dance performances, film screenings, exhibitions, sporting events, amusement parks, zoos, museums and other similar cultural and entertainment events and institutions;

5) the amount received by Yleisradio Oy from the State Television and Radio Fund and the compensation received by Ålands Radio och TV Ab for television fee revenues collected by the Government of the Province of Åland;

6) a medicinal product referred to in the Medicinal Products Act (395/1987) , preparations referred to in sections 22 and 22a of the Medicinal Products Act, which may be sold only from a pharmacy in accordance with the conditions attached to the registration, and a clinical under the Health Insurance Act (1224/2004) ;

7) a book on a physical platform or delivered electronically;

8) newspapers and magazines on a physical platform or delivered electronically;

9) a work of art referred to in section 79c, except in the case of importation only if the seller is the author or his successor in title or occasionally a trader other than a taxable dealer referred to in section 79a (3);

10) compensation related to copyright referred to in section 45 (1) (3) - (5) received by an organization representing copyright holders;

11) the fee or compensation referred to in section 45 (1) (1) and (2) received from the sale of a performance by a performing artist or other public performer and athlete when the business operator has applied for this activity as a taxable person.

The entry fees referred to in subsection 1 (4) are also considered to be entrance fee-type fees charged for the use of amusement park equipment and other similar equipment.

The following shall not be considered as a publication referred to in subsection 1 (7) and (8):

1) a publication containing mainly advertisements; or

2) a publication containing mainly video content or music to be listened to.

By L 345/2019 amended 85 a § entered into force on 07.01.2019. The previous wording reads:

Section 85 a (19.12.1997 / 1265)

The tax on the sale of the following services and on the sale, intra-Community acquisition, transfer, storage and import of the following goods is 10% of the tax base: (30.11.2012 / 706)

1) passenger transport;

2) transfer of the right to use the accommodation or the port of call;

3) a service that provides an opportunity to exercise;

4) entrance fees for theater, circus, music and dance performances, film screenings, exhibitions, sporting events, amusement parks, zoos, museums and other similar cultural and entertainment events and institutions;

5) the amount received by Yleisradio Oy from the State Television and Radio Fund and the compensation received by Ålands Radio och TV Ab for television fee revenues collected by the Government of the Province of Åland; (31.8.2012 / 492)

6) a medicinal product referred to in the Medicinal Products Act (395/1987) , preparations referred to in sections 22 and 22a of the Medicinal Products Act, which may be sold only from a pharmacy in accordance with the conditions attached to the registration, and a clinical under the Health Insurance Act (1224/2004) ;

7) a book;

8) newspapers and magazines subscribed for at least one month;

9) a work of art referred to in section 79c, except in the case of importation only if the seller is the author or his successor in title or occasionally a trader other than a taxable dealer referred to in section 79a (3);

10) compensation related to copyright referred to in section 45 (1) (3) - (5) received by an organization representing copyright holders; (8.2.2019 / 182)

Paragraph 10, as amended by L 182/2019 , entered into force on 1 April 2019. The previous wording reads:

10) the copyright-related compensation referred to in section 45 (1) (3) to (5) received by an organization representing copyright holders.

11) the fee or compensation referred to in section 45 (1) (1) and (2) received from the sale of a performance by a performing artist or other public performer and athlete when the business operator has applied for this activity as a taxable person. (8.2.2019 / 182)

Paragraph 11 added by L 182/2019 entered into force on 1 April 2019.

(2.12.2011 / 1202)

The entry fees referred to in subsection 1 (4) are also considered to be entrance fee-type fees charged for the use of amusement park equipment and other similar equipment.

The following shall not be considered as a book referred to in subsection 1 (7):

1) a publication prepared in a manner other than in print or in a comparable manner;

2) periodical; or

3) a publication containing mainly advertisements.

Section 85 b (30.11.2012 / 706)

By way of derogation from Articles 85 and 85a, the tax payable on packaging and transport equipment eligible for refund shall be 24% of the taxable amount.

Chapter 9
Import of goods
Obligation to pay the tax
§ 86 (29.4.2016 / 305)

Importation of goods means the importation of goods into the Community. However, the importation of goods placed under the internal transit procedure referred to in Article 227 of the Customs Code in a situation other than that referred to in Article 86a (4) shall not be deemed to be the importation of goods.

Section 86 a (29.12.1994 / 1486)

The goods are imported in Finland if the goods are in Finland when they are imported into the Community, unless otherwise provided in subsection 2.

When goods are brought into the customs territory of the European Union referred to in Article 4 of the Customs Code under the procedure referred to in subsection 3, the goods shall be imported into Finland if the goods are in Finland when they cease to be in any of the procedures referred to in subsection 3. (29.4.2016 / 305)

The procedures referred to in subsection 2 are:

(1) temporary storage within the meaning of Article 144 of the Customs Code;

(2) the storage procedure referred to in Article 237 of the Customs Code;

(3) the inward processing procedure referred to in Article 256 of the Customs Code;

4) the temporary importation procedure referred to in Article 250 of the Customs Code free of import duties;

5) the external transit procedure referred to in Article 226 of the Customs Code.

(29.4.2016 / 305)

Paragraph 2 shall also apply to goods imported from the customs territory of the European Union but outside the Community which are placed under the internal transit procedure referred to in Article 227 of the Customs Code or one of the procedures referred to in paragraphs 3 (1) to (4). (29.4.2016 / 305)

Section 86 b (11.8.2017 / 523)

The declarant referred to in Article 5 (15) of the Customs Code is liable to tax on the importation of the goods. If the declarant is a representative, the taxable person is the declarant's principal. In the cases referred to in Article 79 (1) (a) or (c) of the Code, the taxable person shall be the person referred to in paragraph 3 (a) or the first subparagraph of paragraph 4.

The provisions of subsection 1 shall also apply to a person who acts as a declarant or his principal upon importation from the customs territory of the European Union into the Community.

In addition to the provisions of paragraph 1, the person liable under Article 160 (3), Article 78 (3) or Article 79 (3) (b) or (c) or the second subparagraph of Article 79 (4) of the Customs Code shall be jointly and severally liable for the payment of the tax due under Article 160. liable to pay the customs debt incurred.

The buyer is liable to pay tax on the goods sold at the customs auction.

§ 87 (29.4.2016 / 305)

Articles 77 to 80 and 83 to 88 of the Customs Code shall apply to the time at which the tax becomes chargeable.

Tax base
§ 88

The taxable amount for the importation of goods is based on Articles 69 to 76 of the Customs Code, Article 71 of Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules for certain provisions of the Union Customs Code and the customs value determined in accordance with Articles 127 to 146 of Commission Implementing Regulation (EU) 2015/2447 laying down detailed rules for the implementation of certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Customs Code, unless otherwise provided in this Law. (11.8.2017 / 523)

The basis of assessment for goods sold at a customs auction is the auction price of the goods.

Section 89 (29.12.1994 / 1486)

The tax base of the media and the standard computer program stored on it is based on the total value of the media and the computer program stored on it.

Where the importer is a non-trader or a legal person entered in the VAT register, the tax on the media and the special computer program stored on it is based on the total value of the media and the special computer program. (27.6.2014 / 505)

Section 90 (29.12.1994 / 1486)

The taxable amount of goods repaired, manufactured or otherwise processed outside the Community, as well as goods of the same quality brought into the place of repair for export, shall be based on the amount of repair, handling or other similar costs and shipping costs and the value of parts added outside the Community. However, this provision shall not apply if the goods have been sold duty-free outside the Community or if the goods used in Finland for deductible use have been sold outside the Community. (29.12.1995 / 1767)

The provisions of subsection 1 on the basis of taxation of goods of the same type imported for repair outside the Community shall also apply when the defective goods have been exported, destroyed under official supervision or handed over to the State without incurring costs before being entered in the accounts for customs duties.

Section 91 (29.12.1995 / 1767)

The tax base includes the costs of transporting, loading, unloading and insuring the goods, as well as other costs related to import, up to the first destination in Finland in accordance with the transport contract.

Jos veron suorittamisvelvollisuuden syntyhetkellä on tiedossa, että tavara kuljetetaan toiseen Yhteisön alueella sijaitsevaan määräpaikkaan, kustannukset sisällytetään kuitenkin veron perusteeseen tähän määräpaikkaan saakka.

92 § (29.12.1994/1486)

92 § on kumottu L:lla 29.12.1994/1486.

93 § (29.12.1994/1486)

Veron perusteeseen sisällytetään tavaran maahantuonnin johdosta tullauksen yhteydessä valtiolle tai Yhteisölle kannettavat verot, tullit, tuontimaksut ja muut maksut lukuun ottamatta arvonlisäveroa. Veron perusteeseen sisällytetään myös Suomen ulkopuolella maksettavat verot ja muut maksut. Säännöstä ei sovelleta tullihuutokaupassa myytyyn tavaraan.

93 a § (29.12.1995/1767)

Veron perusteeseen sisällytetään myös maahantuotuun tavaraan kohdistuneiden sellaisten palvelujen veron perusteen arvo, jotka on 72 h §:n 1 momentin 5 kohdan nojalla myyty verotta.

Jos maahantuotu tavara on 72 h §:n 1 momentin 3 kohdan nojalla myyty verotta, veron peruste on viimeisen tällaisen tavaran myynnin veron perusteen arvo lisättynä tämän myynnin jälkeen suoritettujen 1 momentissa tarkoitettujen palvelujen veron perusteen arvolla.

Poikkeukset maahantuonnin verollisuudesta
94 §

Verotonta on seuraavien tavaroiden maahantuonti:

1) äidinmaito, ihmisveri sekä ihmiselimet ja ihmiskudokset;

2) electricity, gas supplied through the natural gas network or a network connected to it, gas supplied from a gas tanker to the natural gas network or the gas pipeline of the production stage, and heating and cooling energy supplied through the heating and cooling network; (30.12.2010 / 1392)

Paragraphs 3 to 4 have been repealed by L on 16.12.1994 / 1218 .

5) investment gold referred to in section 43 b; (8.10.1999 / 940)

Paragraph 6 has been repealed by L 2.12.2011 / 1202 .

7) editions of newspapers and magazines referred to in section 56; (29.10.2004 / 935)

8) gold when the importer is the central bank; (29.12.1994 / 1486)

9) watercraft referred to in section 58 (1) and aircraft, spare parts and equipment referred to in section 70 (1) (6); (24.6.1999 / 763)

10) banknotes and coins referred to in section 59 (1); (29.10.2004 / 935)

11) dental prostheses referred to in section 36 (3); (29.12.1994 / 1486)

(12) Articles 3 to 22, 54 to 56, 59, 60 to 65, 74 to 103, 106, 112 and 113 and point B of Annex II to Council Regulation (EC) No 1186/2009 setting up a Community system of *reliefs from customs duty* (*Duty Free Regulation*) Duty-free goods under Article 43; (29.4.2016 / 305)

13) ground and safety equipment, teaching aids and spare parts and accessories for the said goods, as well as documents and forms used in the international air transport operations of a foreign airline; (29.12.1994 / 1486)

14) pursuant to Articles 25 to 27 of the exemption regulation, duty-free goods, with the exception of cigarettes, cigarillos, cigars, pipe and cigarette tobacco, alcohol and alcoholic beverages, subject to the following additional restrictions:

(a) not more than 500 grams of coffee or 200 grams of coffee extract and essence;

(b) not more than 100 grams of tea or 40 grams of tea extract and essence;

(22.12.2009 / 1359)

(15) under Article 53 of the Duty-Free Regulation, duty-free goods, provided that the goods are obtained free of charge and are intended for use by public educational and scientific establishments or by private establishments approved by the authority and engaged in such activities; (22.12.2009 / 1359)

16) under Article 104 of the Duty-Free Regulation, duty-free goods if they are imported free of charge to public authorities, entities or bodies; (22.12.2009 / 1359)

(17) under Article 105 of the exemption regulation, duty-free goods, provided that the consideration paid for them is included in the taxable amount for the importation of the goods transported; (22.12.2009 / 1359)

17 a) pursuant to Articles 107-111 of the Duty Free Regulation, duty-free goods within the restrictions provided for in section 48 of the Customs Act (304/2016) ; (29.4.2016 / 305)

18) in accordance with Articles 203 to 207 of the Customs Code, duty-free goods, provided that the goods have not been sold duty-free outside the Community or goods in Finland which have been used for deduction outside the Community; (29.4.2016 / 305)

(19) under Articles 208 and 209 of the Customs Code, goods which are admitted free of duty, provided that the goods are not sold before importation; (29.4.2016 / 305)

20) duty-free goods pursuant to section 44 (1) (1) and (2) of the Customs Act; (29.4.2016 / 305)

21) duty-free goods referred to in section 46 (1) (1) - (3), subsection 2 and section 48 of the Customs Act and goods referred to in section 46 (3); (29.4.2016 / 305)

22) goods brought into official use by the European Union or a body of the European Atomic Energy Community referred to in Article 129, subject to the conditions and restrictions agreed in the Protocol or Agreement referred to in Article 129, provided that the taxable amount plus VAT is at least EUR 80; (30.12.2010 / 1392)

23) goods imported by an international organization referred to in section 129b and its staff, subject to the conditions and restrictions agreed in the agreement establishing the organization or in the host country, provided that the taxable amount of the import tax plus VAT is at least EUR 170; the Ministry of Foreign Affairs confirms whether the applicant is entitled to tax exemption on the basis of the treaty of establishment or host country, the status of the applicant and the intended use of the goods; (30.12.2010 / 1392)

24) goods with a total value not exceeding 22 euros, with the exception of tobacco products, alcohol, alcoholic beverages and perfumes. (30.12.2010 / 1392)

The provisions of subsection 1 shall also apply to goods imported from the customs territory of the Community but outside the tax territory of the Community, which would be duty-free if imported from outside the customs territory. (29.12.1995 / 1767)

Section 94 a (30.12.2010 / 1392)

The importation of a data carrier and a special computer program stored on it is tax-free when the importer is a trader or a legal person entered in the VAT register.

Section 94 b (29.12.1994 / 1486)

The importation of goods is exempt if the importation of the goods ends in another Member State and the goods are exempt from intra-Community sales and the importer is a trader.

Where the importation is followed by an intra-Community sale referred to in section 72b (1) or (6), the exemption of the importation shall be conditional on the importer being at the time of importation:

1) notified him or her of the VAT identification number issued to him or her in Finland;

(2) notified the purchaser of the VAT identification number issued in another Member State or, in the case of a transfer of goods, of the importer's own VAT identification number in the Member State of arrival of the transport; and

(3) on request, provided proof that the imported goods are to be dispatched or transported to another Member State.

(30.12.2010 / 1392)

Section 95 (28.11.2008 / 737)

A passenger arriving in Finland from outside the Community may import goods in his or her personal luggage tax-free up to the maximum amounts provided for in sections 95a to 95e. Exemption is conditional on the imports not being of a commercial nature.

Imports shall not be considered to be of a commercial nature if:

1) imports are occasional;

2) tuontiin sisältyy yksinomaan matkustajan henkilökohtaiseen tai perheen käyttöön taikka lahjaksi tarkoitettuja tavaroita; ja

3) tavaroiden luonne ja määrä ovat sellaisia, ettei niitä voida pitää kaupallisiin tarkoituksiin tuotavina tavaroina.

Henkilökohtaisina matkatavaroina pidetään matkatavaroita, jotka matkustaja pystyy esittämään Tullille Suomeen saapuessaan. Henkilökohtaisina pidetään myös matkatavaroita, jotka matkustaja voi esittää Tullille vasta myöhemmin, jos matkustaja esittää selvityksen siitä, että kuljetuksesta vastaava yritys oli matkustajan lähtöhetkellä rekisteröinyt nämä tavarat mukana seuraaviksi matkatavaroiksi. (29.4.2016/305)

95 a § (28.11.2008/737)

Verotta 95 §:n nojalla tuotavien tupakkatuotteiden enimmäismäärä on:

1) 200 savuketta;

2) 100 pikkusikaria;

3) 50 sikaria; tai

4) 250 grams of pipe and cigarette tobacco.

More than one tobacco product referred to in subsection 1 may be imported duty-free if their percentage shares of the tax-free ceilings do not exceed 100% in total.

Under 18s are not allowed to import tobacco products tax-free.

Cigars weighing not more than 3 grams each are considered to be cigarillos.

Section 95 b (28.11.2008 / 737)

Pursuant to section 95, a passenger may import 4 liters of still wine and 16 liters of beer tax-free.

In addition, the passenger may bring tax-free:

1) a liter of alcohol or alcoholic beverage with an alcoholic strength of more than 22 per cent by volume; or

2) 2 liters of alcohol or alcoholic beverage with an alcoholic strength of not more than 22% vol.

Both the products referred to in subsection 2 (1) and (2) may be imported duty-free if their percentages of the tax-free ceilings do not exceed 100% in total.

Section 95 c (28.11.2008 / 737)

Pursuant to section 95, no more than 10 liters of fuel in a portable tank carried by such a vehicle may be imported duty-free for the fuel contained in the standard fuel tank of a motor vehicle and for each motor vehicle.

Section 95 d (28.11.2008 / 737)

Goods other than alcohol, alcoholic beverages, tobacco products listed in section 95a and motor vehicle fuel may be imported duty-free under section 95 up to a value of EUR 300. However, if the passenger has arrived by air or sea on a non-recreational aircraft or watercraft, the maximum value of duty-free imports is EUR 430.

The values referred to in subsection 1 above do not include the value of the following goods:

1) personal luggage temporarily brought by the passenger;

2) personal luggage re-imported by the passenger after temporary removal;

3) medicines personally needed by the passenger.

An aircraft and watercraft is in recreational use in the manner referred to in subsection 1 when its owner or holder uses it for non-commercial purposes. Commercial purposes means, in particular, the transport of goods or persons or the provision of services for remuneration or for official purposes.

If the value of the imported goods exceeds that provided for in subsection 1, the value of the individual goods cannot be divided into tax-free and taxable shares.

§ 95 e (28.11.2008 / 737)

Pursuant to section 95, a member of the staff of a vehicle in professional traffic between Finland and a third country or territory may import goods tax-free during a calendar month in an amount that may be imported duty-free at one time in accordance with sections 95a to 95d.

Exemption is also subject to the condition that the importer enters the goods on importation at the time of importation. Customs shall issue more detailed provisions on the issue, form and content of the customs certificate. (21.12.2012 / 962)

By way of derogation from the provisions of subsection 1, a member of the staff of a vehicle in land transport may import goods referred to in section 95 d for a value of EUR 430 per calendar month, provided that the value of the goods imported at one time does not exceed EUR 300.

§ 96

The importation of goods is tax-free if the tax exemption has been agreed upon with the entry into force of this Act by an agreement entered into with a foreign state binding on Finland.

Sections 97–99

Sections 97–99 have been repealed by L on 16 December 1994/1218 .

special provisions
Section 100 (11.8.2017 / 523)

VAT collected by the customs authorities pursuant to section 160 shall not be reimbursed by a decision on repayment or remission of duties within the meaning of the Customs Code or on appeal if the tax paid on the imported goods has been deducted or reimbursed under section 122, 130 or 131.

Section 100 a (11.8.2017 / 523)

With regard to the importation of goods subject to its tax jurisdiction, the tax administration may prescribe that the special procedure referred to in subsection 2 applies to the taxable person's imports for a maximum of 36 months if the taxpayer has materially neglected or his duties in taxation referred to in subsection 2 of the said section or if he has repeatedly or seriously violated customs legislation during that period.

Under the special procedure, the customs authorities shall release the imported goods for free circulation or for a specific use other than the temporary importation procedure under Chapter 4 of Title VII of the Customs Code free of import duties only after the taxable person has fulfilled his obligation to declare and pay VAT on importation.

The tax administration will make a decision on the matter. An appeal is lodged against the decision as provided in section 62 (5) of the Act on the Taxation Procedure for Spontaneous Taxes.

Section 101 (29.12.1994 / 1486)

VAT provisions on the importation of goods shall not apply, unless otherwise provided in this Act.

With regard to VAT, which is the responsibility of the customs authorities in accordance with section 160 (1) and (2), for the importation, payment, refund and recovery of goods and other procedures, tax deferral, securities, tax increases, error payments, post-taxation and appeals and the customs duty provided for in the customs legislation shall apply, unless otherwise provided in this Act. (11.8.2017 / 523)

The customs legislation referred to in Article 5 (1) (2) of the Customs Code concerning the formalities for goods brought into the customs territory of the European Union and their temporary storage, placing under a customs warehousing or free zone procedure, inward processing procedure or temporary importation imported goods. (29.4.2016 / 305)

Section 101 a (29.12.1994 / 1486)

If the conversion of currency is necessary in determining the taxable amount of the import of goods, the same conversion rate shall be applied as in determining the customs value at the time referred to in section 87 of this Act.

Section 101 b (25.3.2011 / 267)

In the case of VAT on the importation of goods, which is the responsibility of the customs in accordance with section 160, subsections 1 and 2, the minimum amount of tax to be levied or collected is 5 euros. (11.8.2017 / 523)

The provisions of subsection 1 shall not apply to the importation of alcoholic beverages and tobacco products brought by a passenger or a member of the staff of a Finnish or third country or a vehicle in inter-professional traffic or sent to a private individual. (29.4.2016 / 305)

Section 101 c (11.8.2017 / 523)

The provisions of the Act on Tax Addition and Interest on Delay (1556/1995) shall apply to penalties for delay in the payment of tax on the importation of goods, which shall be borne by the customs in accordance with section 160 (1) and (2) . For the purposes of Article 3 (3) of that law, the tax increase is calculated for the period for which the interest referred to in Article 114 (2) of the Customs Code is calculated.

If the Customs grant a deferral of payment of the tax payable on the importation of the goods, interest in the amount provided for in section 4 of the Act on Tax Increase and Delay Interest shall be charged.

Section 101 d (12.1.2018 / 23)

Maahantuonnista suoritettavaa, Tullin kannettavaksi 160 §:n 1 ja 2 momentin mukaisesti kuuluvaa veroa palautettaessa maksetaan veronkantolain (11/2018) 37 §:ssä säädetty korko. Korko lasketaan tullilain 93 §:n 3 momentissa tarkoitetusta ajankohdasta.

L:lla 23/2018 muutettu 101 d § tuli voimaan 1.11.2019. Aiempi sanamuoto kuuluu:

101 d § (11.8.2017/523)

Maahantuonnista suoritettavaa, Tullin kannettavaksi 160 §:n 1 ja 2 momentin mukaisesti kuuluvaa veroa palautettaessa maksetaan veronkantolain (769/2016) 32 §:ssä säädetty korko. Korko lasketaan tullilain 93 §:n 3 momentissa tarkoitetusta ajankohdasta.

101 e § (9.9.2016/773)

The rectification referred to in section 88 of the Customs Act may not be required for a preliminary ruling issued by the Customs, but an appeal shall be lodged against it as provided in the Customs Act. The time limit for appeal is 30 days from the date of notification of the order for reference. A decision not to give a preliminary ruling may not be subject to rectification or appeal.

Chapter 10
Deductible tax
General right of deduction
§ 102

A taxable person may deduct for taxable business:

1) a tax payable on goods or services purchased from another taxable person or a tax payable on a purchase on the basis of sections 8 a to 8 d or 9; (27.6.2014 / 507)

2) the tax payable on the goods imported;

3) the tax payable on the intra-Community acquisition made;

Paragraph 4 has been repealed by L on 9 January 2009/6 .

5) the tax payable on the transfer of goods referred to in section 72 l from the storage procedure. (29.12.1995 / 1767)

(29.12.1994 / 1486)

Taxable business means an activity which, according to this Act, imposes a tax liability on the seller of a good or service.

The tax included in the acquisition means the tax referred to in subsection 1 of this Act. (29.12.1995 / 1767)

Subsection 4 has been repealed by L on 29.12.1995 / 1767 .

Section 102 a (29.12.1995 / 1767)

The right to deduct referred to in section 102 (1) (1) and (3) presupposes that the taxable person has an invoice or other document serving as an invoice issued by the seller in accordance with sections 209e and 209f for the goods or services purchased. In the case referred to in section 209a (4), the invoice must comply with the provisions of the seller's Member State of establishment corresponding to section 209e. (29.6.2012 / 399)

In the case of a deduction of input tax under section 2a, 8a to 8d or 9, or a tax on an intra-Community acquisition, the right to deduct is also conditional on the taxable person having fulfilled his obligation to declare under section 16 of the Spontaneous Tax Procedure Act or the tax is ordered to be paid. If the taxpayer does not receive the invoice referred to in subsection 1 from the seller, the right to deduct is subject to a document prepared by the taxpayer himself, which shows the information referred to in section 209e (1) and the tax and tax rate on the purchase or intra-Community acquisition. (9.9.2016 / 773)

The right to deduct tax on imported goods is conditional on the importer having a customs decision and related documents.

Section 102 b (9.1.2009 / 6)

Section 102 b has been repealed by L on 9 January 2009/6 .

Section 102 c (25.4.2003 / 325)

The condition for deducting the tax referred to in section 102 (1) (5) above is that the taxable person has a calculation of the basis of the tax to be paid. The taxable person must also have the documents referred to in section 102a for sales, imports and intra-Community acquisitions included in the taxable amount under section 72n (1) or (2).

Deductions for construction services
Section 103 (23.11.2007 / 1061)

A taxable person may deduct from the immovable property or construction service acquired for taxable business the tax which the transferor must pay on construction services provided on the immovable property pursuant to sections 31, 31a or 33 if the immovable property was not taken over by the transferor before the transfer.

The right to deduct is conditional on the donor providing the transferee with a statement of the amount of tax to be paid by the donor.

Sections 104–105

Sections 104–105 have been repealed by L on 23.11.2007 / 1061 .

§ 106 (23.11.2007 / 1061)

If the owner of the property applies for tax in the manner referred to in section 30, instead of reviewing the deduction referred to in Chapter 11, he may make the deduction referred to in sections 102 and 103 before making an application for a taxable tax on construction services performed. The condition is that the property owner has applied for tax liability within six months of the commissioning of the property.

The right of deduction referred to in subsection 1 above applies only to new construction and basic improvement of the property.

If a property owner applies for a taxpayer in the manner referred to in section 30, he or she shall be deemed to have used the property which he or she has acquired or purchased or provided construction services for tax purposes in connection with the review of the deduction referred to in Chapter 11. The condition is that the property owner has applied for tax liability within six months of taking the property into use.

Sections 107-109

Sections 107-109 have been repealed by L on 16.12.1994 / 1218 .

Other special deductions
Section 110 (29.12.1994 / 1486)

Section 110 has been repealed by L on December 29, 1994/1486 .

§ 111

A taxable person may make the deduction referred to in section 102 from a purchased energy good even if the charge is included in the tax-free rent or consideration of the property. However, only the amount corresponding to the tax on the energy good or fuel purchased by the owner or occupier of the property can be deducted.

The right to deduct is conditional on the seller's statement to the buyer of the amount of tax payable on the energy good or fuel purchased by the seller. (25.4.2003 / 325)

§ 112

When a taxable person takes over goods for other uses which qualify for deduction, he may deduct the tax included in the acquisition of the goods or the tax paid on the manufacture for his own use. However, if the probable transfer price of the goods is lower than their original purchase price or the equivalent value, the depreciation tax may not be deducted. (29.12.1994 / 1486)

Upon the commencement of a taxable business, a taxable person may make the deduction referred to in subsection 1 from the goods in his possession which he has acquired or manufactured for tax-deductible purposes.

The deduction referred to in subsection 1 or 2 above may not be made on the property. (25.4.2003 / 325)

What is provided in subsections 1 and 2 for goods also applies to a service other than construction services. (25.4.2003 / 325)

The right to deduct is conditional on a document drawn up by the taxable person at the time of the deductible use. In addition, the provisions of section 102a apply to goods or services purchased by a taxable person or imported goods. (25.4.2003 / 325)

Section 113 (29.12.1995 / 1767)

The purchaser of the rental service may deduct the tax payable on the importation of the goods which he has rented if he is required to pay tax on the rental of the goods on the basis of section 9.

Restrictions on the right to deduct
§ 114

No deduction shall be made where the supply relates to the following goods and services:

1) immovable property used as a dwelling, kindergarten, hobby or leisure place of a taxpayer or his or her staff and goods and services related thereto or its use;

2) goods and services related to transport between the residence of the taxable person or his or her staff and the place of work;

3) goods and services used for representation purposes;

Paragraph 4 has been repealed by L on 29.4.2011 / 417 .

5) passenger cars, motorcycles, caravans, watercraft intended primarily for recreational or sports use and aircraft with a maximum permissible take-off mass not exceeding 1,550 kg, and goods and services related thereto or their use. (29.12.1994 / 1486)

The restriction on the right to deduct referred to in subsection 1 (5) does not apply to a vehicle and vessel acquired for sale, rental or use for professional passenger transport or driving instruction, nor to a passenger car acquired exclusively for deductible use.

The provisions of subsection 1 (5) and subsection 2 above also apply to a passenger car and to a light car modified from a category M_1 vehicle referred to in section 14b of the Vehicle Act (1090/2002) . (18.1.2019 / 136)

By L 136/2019 modified 3 subsection comes into force on 01.11.2020. The previous wording reads:

What is provided in subsection 1 (5) and subsection 2 above for a passenger car also applies to a dual-use car. (14.12.1998 / 962)

A dual-use vehicle is a vehicle of category N_1 which, in addition to the driver's seat and the seats adjacent to it, is fitted with other seats or devices for their attachment, except for temporary use under section 24 of the Car Tax Act (1482/1994) in force before 1 April 2009. seats approved in accordance with the road traffic regulations in force before 30 September 1998. (30.12.2010 / 1392)

Section 114 a (29.12.1994 / 1486)

The tour operator may not make a deduction for the services and goods referred to in section 80 (1) which it has acquired immediately for the benefit of the passenger.

Section 115 (29.12.1995 / 1767)

The goods may not be deducted as referred to in section 102 if the seller of the goods has applied the procedure referred to in section 79a to the sale.

A taxable dealer may not deduct tax on an art, collectible or antique object which he has imported himself or on an art object which he has purchased if he applies the procedure referred to in section 79a to the sale of goods. (11.12.2002 / 1071)

§ 116

The state may not deduct its purchases.

Allocation of the right to deduct
§ 117

A deduction may be made in respect of goods or services which the taxable person has acquired or put into use only in part for the purpose of deducting them, in so far as the goods or services are used for that purpose.

Deduction adjustment
Section 118 (9.12.2016 / 1064)

If the purchaser is credited with the amounts referred to in section 78 (1) (1) or (4) or section 78a, the deducted tax must be adjusted accordingly.

If, after deduction of the acquisition, the contract is canceled, canceled or terminated, the deducted tax must be adjusted.

Chapter 11 (23.11.2007 / 1061)

Revision of the deduction for investment property

Real Estate Investing
Section 119 (23.11.2007 / 1061)

Real estate investment refers to the purchase or self-completion of a construction service related to the new construction or renovation of a property. Real estate investment also means the acquisition of real estate to the transfer of which section 31 (1) (1) or section 33 has been applied.

Situations giving rise to a review
Section 120 (23.11.2007 / 1061)

The deduction of input tax on an investment property is reviewed when:

1) the investment in immovable property has been made in full or in part for a purpose entitling to deduction and the use of the immovable property changes in such a way that the proportion of use entitling to deduction decreases in relation to the original use;

2) the investment in immovable property has been made in whole or in part for a purpose other than that entitling to deduction and the use of the immovable property changes in such a way that the proportion of use entitling to deduction increases in relation to the original use;

3) the immovable property is removed from the business assets by permanently putting the immovable property for non-business use, if the real estate investment has been made in full or in part for a purpose entitling to deduction;

4) kiinteistö luovutetaan, jos kiinteistöinvestointi on suoritettu kokonaan tai osittain vähennykseen oikeuttavaan tarkoitukseen, ja 121 e–121 g §:ssä ei toisin säädetä;

5) verovelvollisuus päättyy, jos verovelvollisen haltuun jääneeseen kiinteistöön kohdistunut kiinteistöinvestointi on suoritettu kokonaan tai osittain vähennykseen oikeuttavaan tarkoitukseen.

Tarkistamisen edellytyksenä on, että elinkeinonharjoittaja on suorittanut kiinteistöinvestoinnin liiketoimintaa varten taikka että kiinteistöinvestoinnin suorittaja on kunta.

Tarkistamista ei suoriteta, kun kiinteistö puretaan taikka kun se palaa tai muutoin tuhoutuu siten, ettei sitä enää voida käyttää.

121 § (23.11.2007/1061)

Mitä 120 §:ssä säädetään, sovelletaan myös kiinteistön käyttöoikeuden haltijan kiinteistöinvestointia koskevan hankintaan sisältyvän veron vähennykseen.

Kiinteistön käyttöoikeuden haltija tarkistaa kiinteistöinvestointia koskevan hankintaan sisältyvän veron vähennystä 120 §:n 1 momentin 4 kohdassa säädetyin edellytyksin myös silloin, kun käyttöoikeus päättyy, jollei tämän pykälän 3 momentissa tai 121 f §:ssä toisin säädetä.

Mitä 2 momentissa säädetään, sovelletaan kiinteistön käyttöoikeuden haltijan hankkimaan tai suorittamaan perusparantamiseen vain, jos hän saa siitä korvauksen.

Tarkistuskausi
121 a § (23.11.2007/1061)

Kiinteistöinvestointia koskevan hankintaan sisältyvän veron vähennystä tarkistetaan vain, jos kiinteistön käyttötarkoitus muuttuu tai kiinteistö luovutetaan 120 tai 121 §:ssä tarkoitetulla tavalla tarkistuskauden aikana.

The review period is ten years from the beginning of the calendar year during which the construction service related to the new construction or renovation has been completed or, if the property has been handed over in accordance with section 31 (1) (1) or section 33, the property has been received. However, the review period does not include the part of the calendar year preceding the completion of the construction service or the receipt of the property.

Changes in use before the start of the review period
Section 121 b (23.11.2007 / 1061)

If a property that has been the subject of a non-deductible investment is taken into deduction before the beginning of the review period, the trader may adjust the tax on the investment before the change of use as if the property had been originally intended for deduction.

If the property subject to the deductible investment is taken for other purposes before the beginning of the review period, the trader shall adjust the tax payable on the investment for the period before the change of use as if the property had been originally intended for non-deductible use.

Calculation of the check
Section 121 c (23.11.2007 / 1061)

When the use of the property changes, the deduction of the tax included in the acquisition of the real estate investment is reviewed annually for each calendar year (*review* year) included in the *review period* . The first review year shall be the part of the calendar year following the completion of the construction service referred to in section 121a (2) or the receipt of the property.

Upon the transfer of the property, the end of the tax liability and the removal of the property from the business assets, the deduction of the tax included in the acquisition of the real estate investment is reviewed once for the entire remaining review period. In this case, the property is considered to be in a completely non-deductible use for the remaining inspection period.

Section 121 d (23.11.2007 / 1061)

The amount to be revised annually is 1/10 of the part of the tax included in the acquisition referred to in subsection 2, which corresponds to the difference between the share of the original deductible use and the deductible use of the revision year.

The tax included in the acquisition on the basis of which the amount to be checked is calculated is:

1) a tax payable on purchased construction services related to new construction or renovation;

2) a tax payable on a self-performed construction service related to new construction or renovation, or a tax that would have been payable if the service had been performed for a use other than that entitling to deduction;

3) in the case of acquired real estate, the tax payable pursuant to section 31 (1) (1) or section 33 of the transferor;

4) uudisrakentamiseen tai perusparantamiseen liittyvän rakentamispalvelun yhteydessä asennettavaksi hankitusta, maahantuodusta, itse valmistetusta tai siirretystä tavarasta suoritettava vero taikka vero, joka olisi ollut suoritettava, jos tavara olisi valmistettu tai siirretty muuhun kuin vähennykseen oikeuttavaan käyttöön.

Tarkistusoikeuden ja -velvollisuuden siirto
121 e § (23.11.2007/1061)

Kiinteistönluovutuksissa luovuttajan oikeus ja velvollisuus tarkistaa kiinteistöinvestointia koskevan hankintaan sisältyvän veron vähennystä siirtyvät luovutuksensaajalle, jos:

1) luovuttaja on elinkeinonharjoittaja tai kunta, jolle tarkistusoikeus tai -velvollisuus on alun perin syntynyt tai jolle se on siirtynyt;

2) luovutuksensaaja hankkii kiinteistön liiketoimintaa varten taikka luovutuksensaaja on kunta tai valtio; ja

3) the transferor and the transferee do not agree in connection with the transfer that the transferor performs the inspection.

Section 121 f (23.11.2007 / 1061)

If the holder of the right to use the immovable property transfers his right to use the right, the right holder's right and obligation to review the deduction of the tax included in the acquisition of the real estate investment shall be transferred to the transferee under the conditions provided in section 121e.

When the right to use the property expires, the rightholder shall be deemed to transfer his or her right of use to the owner of the property who has granted the right of use for the purposes of the provisions on the transfer of the right and obligation to review.

Section 121 g (23.11.2007 / 1061)

If a trader joins a group of taxpayers referred to in section 13a, the right and obligation to review the deduction of tax included in the acquisition of the real estate investment shall be transferred to the group.

If the trader differs from the tax group referred to in section 13 a, the trader's right and obligation to review the tax deduction included in the acquisition of the real estate investment shall be transferred from the group to the trader.

The provisions of sections 121h – 121k and 209k – 209m shall apply mutatis mutandis to the transfer of rights and obligations referred to in subsections 1 and 2 above. (29.6.2012 / 399)

Section 121 h (23.11.2007 / 1061)

When the right and obligation to inspect is transferred to the transferee, the transferor shall not review the deduction of the tax included in the acquisition as a result of the transfer, unless otherwise provided in subsection 3.

Upon the transfer of the right and obligation to inspect to the transferee, the transferor shall perform the inspection on the basis of changes in use that have occurred during his or her period of control and the transferee on the basis of subsequent changes, unless otherwise provided in subsection 3. When calculating the amount to be reviewed, the transferor takes into account the share of its own management period in the review year and the transferee's share after that.

When the right and obligation to inspect is transferred to a transferee who was not entered in the VAT register at the time of the supply, the supplier shall carry out the inspection once for the entire remaining inspection period instead of the transferee. In this case, the property is considered to be in a completely non-deductible use for the remaining inspection period.

§ 121 i (29.6.2012 / 399)

When the right and obligation to inspect are transferred and the transferor has not provided the statement referred to in section 209k or has provided incorrect information in the statement, as a result of which the transferee's taxation should be adjusted to the transferee's benefit, the transferor shall

When the right and obligation to review is transferred and the transferor's taxation is subsequently changed so that the transferee's taxation would have to be adjusted to the transferee's benefit, the transferor shall make the resulting adjustments or adjust the amounts to be adjusted instead of the transferee. report.

Correction of a one - off check
Section 121 j (23.11.2007 / 1061)

If a trader who continues to carry on business at the end of the tax period is subsequently re-entered in the VAT register during the review period, he may rectify the end-of-tax inspection of the property in his possession which has been paid to the State.

A transferee entered in the VAT register or a transferee who was not entered in the register at the time of the transfer but who is entered there later in the review period may rectify the transfer by the transferor at the end of could not be corrected at an earlier stage.

Section 121 k (23.11.2007 / 1061)

The adjustment referred to in section 121j shall be made in such a way that:

1) a trader referred to in section 121j (1) shall deduct the tax he has paid as a check in so far as it relates to the check year from which he is re-entered in the VAT register and to the check period thereafter;

2) The transferee referred to in section 121j (2) deducts the tax paid by the transferor as a check in so far as it relates to the check year in which the transferee entered in the VAT register receives the property or from which the previously unregistered transferee is entered in the register.

The trader or the transferee shall carry out a review of changes in the use of the property or the transfer during the period mentioned in subsection 1 in accordance with the general rules for review.

Chapter 12
Refund of tax to non - taxable persons
Foreign traders

Section 122 (22.12.2009 / 1359)

A foreign trader is entitled to a refund of the VAT included in the acquisition of goods or services if he does not have a permanent establishment in Finland from which he carries out transactions and if he does not sell goods and services in Finland other than:

1) sales for which the buyer is a taxable person pursuant to sections 8 a – 8 d or 9 or where the buyer is the state; and (27.6.2014 / 507)

2) the sale of transport services and their ancillary services, which is tax-free pursuant to section 71, 72 d or 72 h.

The tax is refunded to the extent that the acquisition relates to a foreigner:

1) activities carried out abroad which would have caused tax liability or entitled to the refund referred to in section 131 if the activities had been carried out in Finland; or

2) to sell in Finland referred to in subsection 1 (1) or (2).

The right to a refund applies only to tax which, under the provisions of Chapter 10, could have been deducted if the alien had been liable to tax on his activities.

However, a foreign trader is not entitled to a refund in the case of the services referred to in section 8c and is a taxable person as a purchaser of those services under section 8c or 9. (16.7.2010 / 686)

Section 122 a (22.12.2009 / 1359)

A foreign trader referred to in section 122 (1) is entitled to a refund of the tax included in the acquisition referred to in section 131a if the acquisition of goods or services is related to an alien's activity abroad that would have entitled to the refund referred to in section 131a Finland.

§ 123 (22.12.2009 / 1359)

The right of refund is conditional on the trader having acquired the goods or services in the State of establishment for deductible transactions.

If a trader carries out both deductible and non-deductible transactions in the State of establishment, he will receive a maximum of the deductible proportion of the refundable tax under sections 122 and 122a. The deductible proportion shall be determined, in the case of a trader established in another Member State, in accordance with the legislation of the State of establishment based on Article 173 of Council Directive 2006/112 / EC on the common system of value added tax (*VAT Directive*).

State of *establishment* means the State in which a trader has his registered office or a fixed establishment from which he carries on business. (27.6.2014 / 505)

Section 124 (29.12.1994 / 1486)

Section 124 has been repealed by L on December 29, 1994/1486 .

Section 125 (22.12.2009 / 1359)

Section 125 has been repealed by L on 22.12.2009 / 1359 .

§ 126 (22.12.2009 / 1359)

If the refund application relates to the whole or the rest of the calendar year, no refund will be paid if the amount to be refunded is less than EUR 50. Otherwise, no refund will be paid if the amount to be refunded is less than EUR 400.

Diplomatic Acquisitions (December 29, 1995/1767)
Section 127 (29.12.1995 / 1767)

The tax included in the acquisition of goods and services purchased for official use may be refunded to the diplomatic mission and other mission of the same state in Finland and to the office of the sent consul on a reciprocal basis.

The tax included in the acquisition of goods and services may be reciprocally refunded to a diplomatic agent and a consul sent abroad in Finland when the goods or services have been purchased for the personal use of the diplomatic agent or seconded consul or a member of his or her household.

The refund is conditional on the taxable purchase price of an individual good or service being at least 170 euros. (26.10.2001 / 915)

§ 128

An application for a tax refund must be submitted to the Ministry of Foreign Affairs for a quarter of a calendar year and no later than one year from the date of payment of the invoice. The Ministry for Foreign Affairs confirms whether the applicant is entitled to a refund on the basis of reciprocity, the applicant's status and the intended use of the goods or services. The tax administration will review the other conditions for the refund and refund the tax. (9.9.2016 / 773)

The tax administration determines in more detail the information to be included in the application and the documents to be attached to the application. (11.6.2010 / 529)

If the tax has been refunded too much, the amount of tax refunded too much can be deducted from the amount of tax refunded later. (29.12.1995 / 1767)

No appeal shall lie from a decision taken under this section. (9.9.2016 / 773)

European Union and other international organizations (30.12.2010 / 1392)
Section 129 (30.12.2010 / 1392)

The tax included in the acquisition of goods and services purchased in Finland shall be refunded to a body of the European Union or the European Atomic Energy Community located in Finland to which the Protocol on the Privileges and Immunities of the European Union of 8 April 1965 applies.

The condition for the return referred to in subsection 1 above is that the goods or services have been acquired for official use and that its taxable purchase price is at least 80 euros. The restrictions and conditions agreed in the protocol referred to in subsection 1 and in the agreement on its implementation or in the host country agreement shall otherwise apply to the return.

Vero palautetaan neljänneskalenterivuodelta Verohallinnolle tehdyn hakemuksen perusteella.

129 a § (30.12.2010/1392)

Euroopan unionille palautetaan Euroopan unionin ja Suomessa sijaitsevan julkisen tai yksityisen yhteisön välillä tehdyn tilaustutkimusta koskevan sopimuksen tai yhteistyösopimuksen perusteella Suomesta ostettujen tavaroiden ja palvelujen sekä maahan tuotujen tavaroiden hankintaan sisältyvä vero.

Edellä 1 momentissa tarkoitettu vero palautetaan siltä osin kuin Euroopan unioni rahoittaa hankinnan ja ostajalla ei ole 10 luvun nojalla oikeutta vähentää hankintaan sisältyvää veroa tai saada sitä 122 tai 131 §:n nojalla palautuksena. Palautuksen edellytyksenä on, että tavaran tai palvelun verollinen ostohinta tai maahantuonnista suoritettavan veron peruste lisättynä arvonlisäveron osuudella on vähintään 80 euroa.

Vero palautetaan neljänneskalenterivuodelta Verohallinnolle tehdyn hakemuksen perusteella.

Väliotsikko on kumottu L:lla 9.9.2016/773. (9.9.2016/773)
129 b § (30.12.2010/1392)

Suomessa sijaitsevalle Suomen tunnustamalle muulle kansainväliselle järjestölle kuin 129 §:ssä tarkoitetulle ja tämän henkilökunnalle palautetaan Suomesta ostettujen tavaroiden ja palvelujen hankintaan sisältyvä vero, jos tästä on sovittu perustamis- tai isäntämaasopimuksessa.

Edellä 1 momentissa tarkoitetun palautuksen edellytyksenä on, että tavaran tai palvelun verollinen ostohinta on vähintään 170 euroa. Palautukseen sovelletaan muutoinkin järjestön perustamis- tai isäntämaasopimuksessa sovittuja rajoituksia ja edellytyksiä.

The application is made for a quarter of a calendar year to the Ministry of Foreign Affairs. The Ministry for Foreign Affairs confirms whether the applicant is entitled to a refund on the basis of the agreement on establishment or the host country, the applicant's status and the intended use of the goods or services. The tax administration will review the other conditions for the refund and refund the tax.

Section 129 c (9.9.2016 / 773)

If the tax has been overpaid under section 129, 129a or 129b, the amount of overpaid tax may be deducted from the amount of tax subsequently refunded.

Section 129 d (9.9.2016 / 773)

The provisions of section 59 of the Act on the Taxation Procedure of Spontaneous Taxes shall also apply to a person entitled to a refund referred to in sections 129, 129a and 129b.

When appealing against a decision made under sections 129, 129a and 129b, the time limit for lodging an appeal shall be calculated from the end of the calendar year to which the decision relates.

Localities
§ 130

The municipality has the right to receive as a refund the tax referred to in Chapter 10 included in the acquisition, from which no deduction may be made or from which the refund referred to in section 131 is not received. The refund is also obtained from the tax paid on the support or grant referred to in section 79 (1). (27.5.1994 / 377)

The refund referred to in subsection 1 above does not apply to tax which is included in private consumption, the acquisition for use referred to in section 114 or 114a or the acquisition made for the rental of immovable property. (29.12.1994 / 1486)

Subsection 3 has been repealed by L on 21.12.2001 / 1457 .

The municipality shall notify the Tax Administration of the total amount of taxes received as a refund under a subsection for a calendar year no later than the end of the second month following the calendar year to the extent that the information has not been previously notified. The tax payable for a calendar year pursuant to section 6 (3) may be deducted from the amount to be notified. (30.12.2010 / 1392)

Section 130 a (21.12.2001 / 1457)

The municipality has the right to receive a refund of deferred tax on the following services and goods acquired tax-free:

1) the health and medical care service referred to in section 34 and the care-related service and goods referred to in the said section of the Act, as well as the services and goods referred to in section 36 (1) to (4);

2) a service or good related to social welfare referred to in sections 37 and 38a. (14.12.2018 / 1119)

The municipality also has the right to receive a refund for the support or assistance provided to the operator of the activity referred to in subsection 1 for the activity.

Deferred tax is 5% of the purchase price of the service or goods, the tax base referred to in Chapter 9 of the imported goods or the amount of subsidy or subsidy.

No refund:

1) purchases made from the municipality and not the support or assistance given to the municipality;

2) compensation paid on the basis of employment.

The municipality shall notify the Tax Administration of the total amount of deferred taxes to be received as a refund under calendar subsections 1 and 2 by the end of the second month following the calendar year at the latest, insofar as the information has not been previously notified. (11.6.2010 / 529)

Companies engaged in foreign trade and tax-free activities
Section 131 (29.12.1994 / 1486)

A trader is entitled to a refund of the tax included in the acquisition of goods or services if the acquisition relates to:

1) activities for which no tax is paid on the basis of sections 56 and 58, section 59 (4), 70, 70b, 71, 72, 72a – 72e or section 72h;

2) the sale of a financial service referred to in section 41, an insurance service referred to in section 44 or tax-free banknotes and coins referred to in section 59 (1) if the buyer is a trader not established or has a fixed establishment in the Community or is directly related to goods intended for export;

3) activities for which the buyer is a taxable person on the basis of sections 8 a to 8 d; or (6/27/2014 / 507)

4) sales abroad which would have caused tax liability or entitled to the refund referred to in subsections 1–3 if the activity had been carried out in Finland.

(27.6.2014 / 505)

The right to a refund applies only to tax which, under the provisions of Chapter 10, could have been deducted if the activity had given rise to a tax liability.

Section 131 a (8.10.1999 / 940)

If the goods or services are acquired for the tax-free sale of investment gold referred to in section 43 a, the trader is entitled to receive as a refund:

1) tax payable on taxable investment gold purchased from a seller referred to in section 43 c;

2) the tax included in the acquisition of other gold to be converted into investment gold by him or on his behalf;

3) a tax paid on a service purchased to change the shape, weight or concentration of investment gold or other gold.

If the goods or services are acquired for the tax-free sale of investment gold referred to in section 43a, a trader who manufactures investment gold or converts investment gold or other gold into investment gold is entitled to a refund of the tax on the acquisition of goods or services related to production or conversion. if the activity would have given rise to a tax liability.

A trader is also entitled to a refund of the tax included in the acquisition referred to in subsections 1 and 2 when the acquisition is related to a sale abroad that would have entitled to the refund referred to in subsection 1 or 2 if the activity had been carried out in Finland.

Section 132 (22.12.2009 / 1359)

Ulkomaalaisella ei ole oikeutta saada 131 tai 131 a §:ssä tarkoitettua palautusta hankinnasta, jonka osalta hän on 122 tai 122 a §:n mukaan oikeutettu palautukseen. Tätä ei sovelleta, jos Suomessa 71, 72 d tai 72 h §:n nojalla verotonta kuljetuspalvelujen ja niiden liitännäispalvelujen myyntiä harjoittava ulkomaalainen merkitään tästä toiminnastaan Suomessa arvonlisäverovelvollisten rekisteriin. Tällöin hän on oikeutettu vain 131 tai 131 a §:n mukaiseen palautukseen.

Erityissäännöksiä (29.12.1994/1486)
133 § (8.10.1999/940)

Mitä tässä laissa säädetään vähennykseen oikeuttavasta käytöstä ja vähennettävästä verosta, sovelletaan myös 130, 131 ja 131 a §:ssä tarkoitettuun palautukseen oikeuttavaan käyttöön ja palautettavaan veroon. (21.12.2001/1457)

Edellä 1 momentista poiketen, mitä 60 a §:ssä säädetään vähennykseen oikeuttamattomasta toiminnasta, sovelletaan myös 130 §:ssä tarkoitettuun palautukseen oikeuttavaan toimintaan. (8.11.2013/761)

Mitä 21 ja 22 §:ssä säädetään verollisen liiketoiminnan yhteydessä valmistetusta tavarasta tai suoritetusta palvelusta, sovelletaan myös 131 ja 131 a §:ssä tarkoitettuun palautukseen oikeuttavan toiminnan yhteydessä valmistettuun tavaraan tai suoritettuun palveluun.

Mitä 13–23 luvussa ja oma-aloitteisten verojen verotusmenettelystä annetussa laissa säädetään verovelvollisesta, sovelletaan myös 130, 131 ja 131 a §:ssä tarkoitettuun palautukseen oikeutettuun sekä tavaran yhteisöhankkijaan, jonka ei ole 72 f §:n nojalla suoritettava veroa. (9.9.2016/773)

Henkilöön, joka ei harjoita Suomessa muuta kuin 131 §:ssä tarkoitettuun palautukseen oikeuttavaa myyntiä ja joka ei halua käyttää palautusoikeuttaan, sovelletaan 4 momenttia vain, jos kyse on seuraavista myynneistä:

1) 43 b §:ssä tarkoitettu sijoituskullan myynti;

2) 72 a §:ssä tarkoitettu myynti;

3) 65 §:ää vastaavan säännöksen mukaan verotettavan palvelun myynti, josta palvelun ostava elinkeinonharjoittaja tai arvonlisäverovelvollisten rekisteriin merkitty oikeushenkilö, joka ei ole elinkeinonharjoittaja, on 9 §:n 1 momenttia vastaavan säännöksen mukaan velvollinen suorittamaan veron toisessa jäsenvaltiossa; tai

4) tavaran tai palvelun myynti, josta ostaja on 8 b–8 d §:n perusteella verovelvollinen.

(20.3.2015/251)

Mitä 13–22 luvussa ja oma-aloitteisten verojen verotusmenettelystä annetussa laissa säädetään vähennettävästä verosta ja verovelvollisesta, sovelletaan myös 130 a §:ssä tarkoitettuun palautettavaan veroon ja palautukseen oikeutettuun. (9.9.2016/773)

133 a § (29.12.1994/1486)

Kun muuhun kuin vähennykseen oikeuttavaan tarkoitukseen hankittu 26 d §:ssä tarkoitettu uusi kuljetusväline myydään siten, että myyjä, ostaja tai joku muu heidän puolestaan kuljettaa kuljetusvälineen Suomesta toiseen jäsenvaltioon, myyjä saa palautuksena kuljetusvälineen hankintaan sisältyvän veron. Palautusta ei kuitenkaan saada siltä osin kuin mainittu vero ylittää sen veron, jonka myyjä olisi velvollinen suorittamaan, jos myynti olisi verollinen. (13.11.2009/886)

The right to a refund arises when the seller has delivered the means of transport to the buyer.

Section 133 b (29.12.1994 / 1486)

A legal person who is not a trader is entitled to a refund of the tax he has paid on the importation of the goods if he proves that the intra-Community acquisition of the goods has been taxed in another Member State.

Section 133 c (29.12.1994 / 1486)

The refund referred to in sections 133a and 133b of the Act must be applied for in writing from the Tax Administration. The application must be made within one year of the end of the calendar year in which the right to a refund arose. (11.6.2010 / 529)

If default interest is payable on an amount overpaid under section 133a or 133b, the interest shall be paid from the day following the day on which the repayment is made. (9.9.2016 / 773)

The provisions of Part II of this Act, the Act on the Tax Procedure for Spontaneous Taxes or another Act shall otherwise apply to the refund. (9.9.2016 / 773)

The provisions of Sections 37, 40, 41, 50 and 59 of the Act on the Taxation Procedure of Spontaneous Taxes shall also apply to a person entitled to a refund within the meaning of Sections 133a and 133b of this Act. (9.9.2016 / 773)

The period referred to in sections 44 and 61 of the Act on the Tax Procedure for Own-initiative Taxes shall be calculated from the end of the calendar year to which the decision relates. (9.9.2016 / 773)

Chapter 12 a (25.11.2002 / 971)

Special schemes for radio and television broadcasting services, electronic services and telecommunications services (27.6.2014 / 505)

Special scheme for non-established taxable persons (27.6.2014 / 505)

Section 133 d (27.6.2014 / 505)

A taxable person not established in the Community shall be entitled to benefit from the special scheme referred to in this Article and in Articles 133e to 133j if the taxable person sells a radio or television broadcasting service, an electronic service or a telecommunications service to a non-trader established or domiciled in the Community.

Section 133 e (27.6.2014 / 505)

For the purposes of this Chapter, a non- *established taxable person shall* mean a trader who does not have a registered office or a fixed establishment in the Community. (13.7.2018 / 545)

For the purposes of the special scheme referred to in Article 133d, the Member State of identification shall be the Member State contacted by the non-established taxable person to notify the commencement of the activities referred to in Article 133d.

Member State of *consumption* means the Member State in which the radio or television broadcasting service, the electronic service or the telecommunications service is supplied in accordance with Article 58 of the VAT Directive.

Section 133 f (27.6.2014 / 505)

A taxable person not established in the Community who chooses Finland as the Member State of identification shall notify the Tax Administration electronically of the commencement of the activities referred to in section 133d.

A non-established taxable person who chooses a Member State other than Finland as the Member State of identification and who is liable to tax in Finland shall comply with the corresponding provisions applicable in the Member State of identification.

Section 133 g (27.6.2014 / 505)

The taxpayer referred to in section 133f (1) above shall be entered in the identification register and given an individual identification number. The tax administration informs the person concerned of the identification number electronically.

The taxable person shall be removed from the identification register if:

1) he or she declares that he or she no longer provides radio and television broadcasting services, electronic services or telecommunications services;

2) it can otherwise be presumed that his taxable activities have ended;

3) he no longer fulfills the conditions for the application of the special scheme; or

4) he constantly fails to comply with the rules concerning the special scheme.

The register referred to in subsection 1 shall also include a non-established taxable person who has chosen a Member State other than Finland as the Member State of identification and who is consequently registered in the identification register of the Member State concerned.

Section 133 h (27.6.2014 / 505)

A taxable person not established in the Community whose Member State of identification is Finland must file a tax return electronically for each tax period, regardless of whether radio and television broadcasting services, electronic services or telecommunications services were sold during the tax period. The notification is submitted to the Tax Administration.

The tax return must state:

1) the identification number of the taxpayer;

(2) for each Member State of consumption where the tax is due, the total value, exclusive of tax, of the radio and television broadcasting services, electronic services and telecommunications services sold during the tax period, the corresponding total amount of tax for each rate and the applicable rate;

3) the total amount of taxes referred to in paragraph 2.

The tax period of the taxable person referred to in subsection 1 above is a quarter calendar year. The tax return must be submitted no later than on the 20th day of the calendar month following the tax period.

A taxable person using a special scheme whose Member State of identification is a Member State other than Finland shall comply with the corresponding provisions applicable in the Member State of identification as regards the tax payable in Finland.

Section 133 i (25.11.2002 / 971)

Edellä 133 h §:n 1 momentissa tarkoitetun verovelvollisen on maksettava verokaudelta tilitettävänä verona 133 h §:n 2 momentin 3 kohdassa tarkoitettu suoritettavien verojen yhteismäärä viimeistään verokautta seuraavan kalenterikuukauden 20 päivänä. (27.6.2014/505)

Erityisjärjestelmää käyttävän verovelvollisen, jonka tunnistamisjäsenvaltio on muu jäsenvaltio kuin Suomi, on Suomeen suoritettavan veron osalta noudatettava vastaavia tunnistamisjäsenvaltiossa sovellettavia määräyksiä.

133 j § (25.11.2002/971)

Erityisjärjestelmää soveltava verovelvollinen ei saa tehdä 10 luvussa tarkoitettua vähennystä. Sen sijasta hänellä on, sen estämättä, mitä 122 §:n 1 momentissa säädetään, oikeus saada 122 §:ssä tarkoitettu palautus.

The right to a refund applies only to tax which, under the provisions of Chapter 10, could have been deducted if the taxable person had been a taxable person in accordance with the general rules of law.

Special scheme for taxable persons established in a Member State other than the Member State of consumption (27.6.2014 / 505)
Section 133 k (27.6.2014 / 505)

A taxable person not established in the Member State of consumption shall be entitled to benefit from the special scheme referred to in this Article and in Articles 133l to 133q if the taxable person sells a radio or television broadcasting service, electronic service or telecommunications service to a non-trader established or domiciled in the Member State of consumption.

Section 133 l (27.6.2014 / 505)

A taxable person not *established in the Member State of consumption shall be a* trader who has his place of business or fixed establishment in the Community but does not have his place of business or fixed establishment in the Member State of consumption.

For the purposes of the special scheme referred to in Article 133k, the Member State of identification shall be the Member State in which the taxable person is established or, if he is not established in the Community, the Member State in which he has his permanent establishment.

The Member State of identification of a taxable person who is not established in the Community but who has several permanent establishments in the Community shall be the Member State in which the permanent establishment for which the taxable person declares to benefit from the special scheme is situated. The taxable person shall be bound by this decision for the calendar year in question and for the following two calendar years.

Member State of *consumption* means the Member State in which the radio or television broadcasting service, the electronic service or the telecommunications service is supplied in accordance with Article 58 of the VAT Directive.

Section 133 m (27.6.2014 / 505)

A taxable person not established in the Member State of consumption, the Member State of identification of which is Finland, must notify the Tax Administration electronically of the commencement of the activities referred to in section 133k.

A taxable person not established in the Member State of consumption, whose Member State of identification is a Member State other than Finland and who is liable to tax in Finland, must comply with the corresponding provisions applicable in the Member State of identification.

Section 133 n (27.6.2014 / 505)

The taxable person referred to in section 133 m (1) above shall be entered in the VAT register referred to in section 172 in respect of sales covered by the special scheme. The unique identification number is the one previously assigned to the taxpayer in order to fulfill the obligations related to the tax liability.

The taxable person referred to in subsection 1 above shall be excluded from the special scheme if:

1) he or she declares that he or she no longer provides radio and television broadcasting services, electronic services or telecommunications services;

2) his or her activities covered by the special scheme may otherwise be presumed to have ceased;

3) he no longer fulfills the conditions for the application of the special scheme; or

4) he constantly fails to comply with the rules concerning the special scheme.

A taxable person not established in the Member State of consumption, the Member State of identification of which is a Member State other than Finland, shall be entered in the identification register referred to in section 133g (1) of sales under the special scheme in Finland. The unique identification number shall be the VAT identification number issued to the taxable person by the State of identification.

Section 133 o (27.6.2014 / 505)

Kulutusjäsenvaltioon sijoittautumattoman verovelvollisen, jonka tunnistamisjäsenvaltio on Suomi, on annettava sähköisesti veroilmoitus kultakin verokaudelta riippumatta siitä, onko radio- ja televisiolähetyspalveluja, sähköisiä palveluja tai telepalveluja myyty verokauden aikana. Ilmoitus annetaan Verohallinnolle.

Veroilmoituksessa on ilmoitettava:

1) verovelvollisen tunnistamisnumero;

2) eriteltynä jokaista kulutusjäsenvaltiota varten, jossa veroa on suoritettava, verokauden aikana myytyjen radio- ja televisiolähetyspalvelujen, sähköisten palvelujen ja telepalvelujen kokonaisarvo ilman veron osuutta, vastaava veron kokonaismäärä kunkin verokannan osalta ja sovellettava verokanta;

3) 2 kohdassa tarkoitettujen suoritettavien verojen yhteismäärä.

Jos verovelvollisella on Suomessa olevan kiinteän toimipaikan lisäksi muualla Yhteisössä yksi tai useampi kiinteä toimipaikka, josta palvelut luovutetaan, veroilmoituksessa on lisäksi ilmoitettava kulutusjäsenvaltioittain jaoteltuna erityisjärjestelmän piiriin kuuluvien palvelujen kokonaisarvo kunkin sellaisen jäsenvaltion osalta, jossa verovelvollisella on kiinteä toimipaikka, sekä kyseisen kiinteän toimipaikan tunnistamisnumero.

Edellä 1 momentissa tarkoitetun verovelvollisen verokausi on neljänneskalenterivuosi. Veroilmoitus on annettava viimeistään verokautta seuraavan kalenterikuukauden 20 päivänä.

Erityisjärjestelmää käyttävän verovelvollisen, jonka tunnistamisjäsenvaltio on muu jäsenvaltio kuin Suomi, on Suomeen suoritettavan veron osalta noudatettava tunnistamisjäsenvaltiossa sovellettavia vastaavia määräyksiä.

133 p § (27.6.2014/505)

Edellä 133 o §:n 1 momentissa tarkoitetun verovelvollisen on maksettava verokaudelta tilitettävänä verona 133 o §:n 2 momentin 3 kohdassa tarkoitettu suoritettavien verojen yhteismäärä viimeistään verokautta seuraavan kalenterikuukauden 20 päivänä.

Erityisjärjestelmää käyttävän verovelvollisen, jonka tunnistamisjäsenvaltio on muu jäsenvaltio kuin Suomi, on Suomeen suoritettavan veron osalta noudatettava vastaavia tunnistamisjäsenvaltiossa sovellettavia määräyksiä.

133 q § (27.6.2014/505)

Erityisjärjestelmää käyttävä verovelvollinen, jolla ei ole liiketoiminnan kotipaikkaa tai kiinteää toimipaikkaa Suomessa, ei saa tehdä 10 luvussa tarkoitettua vähennystä erityisjärjestelmän piiriin kuuluvaan verolliseen toimintaan liittyvistä hankinnoista, jollei 2 momentissa toisin säädetä. Sen sijaan verovelvollisella on, sen estämättä, mitä 122 §:n 1 momentissa säädetään, oikeus saada 122 §:ssä tarkoitettu palautus.

Jos verovelvollinen harjoittaa Suomessa myös erityisjärjestelmän piiriin kuulumatonta toimintaa, josta hän on velvollinen rekisteröitymään arvonlisäverovelvolliseksi, hän saa tehdä erityisjärjestelmän piiriin kuuluvaan verolliseen toimintaansa liittyvistä hankinnoista 10 luvussa tarkoitetun vähennyksen oma-aloitteisten verojen verotusmenettelystä annetun lain 16 §:ssä tarkoitetussa ilmoituksessa. (9.9.2016/773)

The right to a refund and the deduction referred to in subsection 2 applies only to tax which could have been deducted under the provisions of Chapter 10 if the taxable person had been a taxable person for his activities in accordance with the general rules of law.

§ 133 r – 133 y

Sections 133 r – 133 y have been repealed by L on 27 June 2014/505 .

PART II (27.6.2014 / 505)

The title has been revoked by L on 27.6.2014 / 505 .

Chapter 13
The title has been revoked by L on 27.6.2014 / 505 . (27.6.2014 / 505)
Common rules of procedure (27.6.2014 / 505)
§ 134 (27.6.2014 / 505)

The special scheme applies to all sales referred to in section 133d or 133k by a taxable person using the scheme. However, it does not apply to sales to a legal person entered in the VAT register who is not a trader.

Article 9 (1) shall not apply to sales by a taxable person applying the special scheme referred to in Article 133d or 133k to a legal person who is not a trader and who is not entered in the VAT register.

§ 134 a (27.6.2014 / 505)

Changes in the information provided in the notice of initiation, as well as the termination or change of activities so that the taxable person is no longer entitled to use the special scheme, must be notified electronically to the Tax Administration.

The tax administration shall prescribe in more detail the information to be provided in the notification concerning the commencement of operations and the method of submitting the notification of commencement and the notifications referred to in subsection (1).

Section 134 b (27.6.2014 / 505)

The tax administration shall notify the taxpayer referred to in section 133g (1) and section 133n (1) electronically of the registration and deregistration and that the person concerned has not been entered in the register or removed from the register, contrary to the notification.

The tax administration shall notify by electronic means the decision provided for in Article 58 of Council Implementing Regulation (EU) No 282/2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax. The decision shall be deemed to have been notified on the seventh day after it has been filed for retrieval from a server designated by the Tax Administration. (9.9.2016 / 773)

Section 134 c (27.6.2014 / 505)

The tax return must be made in euros. If the sale was made in another currency, the exchange rate on the last day of the tax period must be used in the tax return. The conversion shall be made using the exchange rates published by the European Central Bank for that day or, if no exchange rates have been published on that day, the following publication date.

Verohallinto määrää tarkemmin 133 h ja 133 o §:ssä tarkoitetun veroilmoituksen antotavasta.

134 d § (27.6.2014/505)

Verokaudelta tilitettävän veron maksun yhteydessä on viitattava asianomaiseen veroilmoitukseen. Vero maksetaan Verohallinnon määräämälle euromääräiselle pankkitilille.

134 e § (27.6.2014/505)

Erityisjärjestelmää käyttävän verovelvollisen on pidettävä erityisjärjestelmän piiriin kuuluvista liiketoimista riittävän yksityiskohtaista kirjanpitoa, jotta kulutusjäsenvaltio voi määrittää 133 h ja 133 o §:ssä tarkoitetun veroilmoituksen oikeellisuuden.

Tiedot on pyydettäessä saatettava Verohallinnon käytettäviksi sähköisesti, jos Suomi on tunnistamisjäsenvaltio tai kulutusjäsenvaltio. Verohallinto määrää tarkemmin sähköisten tietojen antotavasta.

Tiedot on säilytettävä kymmenen vuotta sen kalenterivuoden päättymisestä, jonka aikana liiketoimi suoritettiin.

134 f § (12.1.2018/23)

Jollei tässä luvussa toisin säädetä, erityisjärjestelmää käyttävään verovelvolliseen, jonka tunnistamisjäsenvaltio on Suomi, sovelletaan soveltuvin osin, mitä 13–22 luvussa, oma-aloitteisten verojen verotusmenettelystä annetussa laissa tai muussa laissa säädetään verovelvollisesta. Sama koskee verovelvollista, jonka

tunnistamisjäsenvaltio on toinen jäsenvaltio, siltä osin kuin kysymys on Suomeen suoritettavasta verosta.

However, a taxable person using the special scheme whose Member State of identification is Finland shall not be subject to the provisions of the Tax Collection Act and the Act on Tax Addition and Interest on Delay in respect of tax paid in another Member State, unless otherwise provided in this Chapter. (15.3.2019 / 342)

Subsection 2 added by L 342/2019 entered into force on 1 November 2019 .

By L 23/2018 amended § 134 f came into force on 11.01.2019. The previous wording reads:

§ 134 f (9.9.2016 / 773)

Unless otherwise provided in this Chapter, the provisions of Chapters 13 to 22 and the Act on the Tax Procedure for Spontaneous Taxes shall apply mutatis mutandis to a taxable person using the special scheme whose Member State of identification is Finland. The same applies to a taxable person whose Member State of identification is another Member State in so far as the tax is payable in Finland.

§ 134 g (27.6.2014 / 505)

A taxable person using the special scheme whose Member State of identification is Finland shall not be subject to the provisions of Chapter 13 on temporal allocation in so far as it concerns a tax payable in another Member State.

§ 134 h (27.6.2014 / 505)

The provisions of Sections 32 and 33 of the Act on the Tax Procedure for Spontaneous Taxes do not apply to transactions covered by the special scheme for a taxable person using a special scheme. (9.9.2016 / 773)

If a taxable person using a special scheme cannot make the deductions referred to in section 78 in full when calculating the tax to be credited to Finland for the tax period, the amount not deducted shall be returned to the taxable person.

§ 134 i (27.6.2014 / 505)

Matters concerning a taxpayer using the special scheme are handled by the Tax Administration.

Section 134 j (15.3.2019 / 342)

The provisions of section 161 and Chapter 3 of the Act on the Tax Procedure for Own-initiative Taxes and sections 16–18, 22, 23 and 25 do not apply to a taxpayer using the special scheme regarding the tax period and the obligation to notify. The provisions of section 19 of the Act on the Tax Procedure for Spontaneous Taxes concerning the date of filing a tax return apply only if Finland is a Member State of identification.

The provisions of sections 7 and 16–18 of the Tax Collection Act do not apply to a taxpayer using the special scheme insofar as it is a question of tax to be paid to Finland. The provisions of section 6 of the Tax Collection Act do not apply to the payment referred to in the Tax Collection Act of a taxpayer using a special scheme insofar as it is a question of tax to be paid to Finland.

The compensatory interest referred to in section 37 of the Tax Collection Act shall not be paid for the payment of a taxable person using the special scheme before the date provided for in sections 133i and 133p of this Act insofar as it is a matter of tax payable in Finland.

By way of derogation from Article 134f (2), Chapters 4 and 5 of the Tax Collection Act shall apply to a taxable person using a special scheme for the use and refund of a refund in respect of an overpaid tax paid to another Member State which Finland is required to refund to the special scheme. the taxpayer.

Section 134j, as amended by L 342/2019 , entered into force on 1 November 2019 . The previous wording reads:

Section 134 j (9.9.2016 / 773)

The provisions of section 161 and Chapter 3 of the Act on the Tax Procedure for Own-initiative Taxes and sections 16–18, 22, 23 and 25 do not apply to a taxpayer using the special scheme regarding the tax period and the obligation to notify.

Section 134 k (27.6.2014 / 505)

A taxable person not established in the Community using the special scheme shall not be entered in the VAT register referred to in Article 172.

A taxable person not established in the Member State of consumption using the special scheme and whose Member State of identification is other than Finland shall not be entered in the VAT register referred to in Article 172 for transactions covered by the special scheme.

The provisions of section 175 (1) concerning the notification of the registration measures to the party concerned shall not apply to the taxable person referred to in subsection 1 or 2 above.

§ 134 l (9.9.2016 / 773)

A taxpayer using a special scheme whose Member State of identification is Finland shall not be subject to the provisions of Chapter 8 of the Act on the procedure for taxing own-initiative taxes in so far as transactions covered by the special scheme are taxed in another Member State.

Section 134 m (15.3.2019 / 342)

Section 134 m has been repealed by Act L 15.3.2019 / 342 , which entered into force on 1 November 2019. The previous wording reads:

Section 134 m (27.6.2014 / 505)

The tax administration notifies the taxpayer using the special scheme of the unpaid tax to be paid to Finland.

Subsection 2 has been repealed by L on 9 September 2016/773 .

If a taxpayer using the special scheme pays tax payable in Finland for a tax period without being ordered to pay the tax after the time limit provided for in section 133i (1) or section 133p (1), he or she must pay the tax surcharge on his or her own initiative. If the tax has not been paid without the tax being ordered to be paid, or if the taxpayer has not paid the tax surcharge on his own initiative, the tax surcharge is imposed.

The tax increase referred to in subsection 3 above shall be calculated as provided in the Act on Tax Increase and Delay Interest. (29.4.2016 / 305)

When a tax surcharge is imposed on a taxpayer using a special scheme, the provisions of Sections 52 and 54 of the Act on the Tax Procedure for Spontaneous Taxes apply to the assessment of tax. (9.9.2016 / 773)

§ 134 n (27.6.2014 / 505)

A taxable person using the special scheme whose Member State of identification is Finland shall not be subject to the provisions of Chapter 20 on guidance and preliminary ruling in so far as it concerns a tax payable in another Member State.

§ 134 o (27.6.2014 / 505)

If a taxpayer using the special scheme has declared the tax payable to Finland for the tax period to be too high for the transactions covered by the special scheme, the overpaid tax shall be paid to him on the basis of the application or other received statement. The tax may be refunded no later than the end of the third calendar year following the end of the calendar year in which the taxable person has declared the excess tax, or at the latest on the basis of a request made by the taxable person at that time.

Subsection 2 has been repealed by L on 9 September 2016/773 .

§ 134 p (15.3.2019 / 342)

Interest shall be paid to the tax refundable to a taxable person using the special scheme as provided in the Tax Collection Act.

Section 134 p, as amended by L 342/2019 , entered into force on 1 November 2019 . The previous wording reads:

§ 134 p (27.6.2014 / 505)

The tax refunded to the taxable person using the special scheme must be paid without delay.

The tax to be repaid shall bear the interest provided for in section 37 of the Tax Collection Act. Interest is calculated from the date of payment of the tax. (01.12.2018 / 23)

Subsection 2 amended by L 23/2018 entered into force on 1 November 2019 . The previous wording reads:

The interest provided for in section 32 of the Tax Collection Act (769/2016) shall be paid on the tax to be repaid . Interest is calculated from the date of payment of the tax. (9.9.2016 / 773)

§ 134 q (27.6.2014 / 505)

A taxable person using the special scheme whose Member State of identification is Finland shall not be subject to the provisions of section 209b concerning the obligation to issue invoices in so far as the tax due in another Member State is concerned.

§ 134 r (15.3.2019 / 342)

Articles 35 and 37 of the Law on the procedure for taxing own-initiative taxes do not apply to a taxable person using a special scheme in respect of penalty payments in so far as the tax is payable in another Member State.

Section 134 r as amended by L 342/2019 entered into force on 1 November 2019 . The previous wording reads:

§ 134 r (9.9.2016 / 773)

The provisions of Sections 35 and 37 of the Act on the Tax Procedure for Spontaneous Taxes do not apply to a taxable person using a special scheme.

A taxpayer using a special scheme whose Member State of identification is other than Finland may be granted a tax increase referred to in section 37 of the Spontaneous Tax Procedure Act if the tax return for Finland is submitted after the date provided for in this chapter or the tax return is incomplete or incorrect or not submitted at all. .

PART II (27.6.2014 / 505)
Chapter 13
Time allocation (6/27/2014 / 505)
Section 135 (11.8.2017 / 523)

Tax on the sale and intra-Community acquisition of goods and tax on the importation of goods to the Tax Administration, deductible tax and notifiable transactions shall be allocated for tax purposes and reporting of transactions for the calendar month as provided in this Chapter.

§ 135 a (27.6.2014 / 505)

The tax payable on the sale is allocated to the calendar month during which the obligation to pay the tax has arisen pursuant to sections 15 and 16.

The tax payable on importation to the Tax Administration is allocated for the calendar month during which the customs clearance decision was issued. However, if the taxpayer's imports are subject to the special procedure referred to in section 100a, the tax shall be levied on the calendar month during which the obligation to pay the tax has arisen. (11.8.2017 / 523)

§ 136

During the financial year, the tax due for the financial year may, in the situations referred to in section 15 (1) (1), be allocated to the calendar month during which the buyer has been charged for the goods or services provided. If the charge is not used, the tax may be levied on the calendar month during which the sales price or part thereof was accrued. (27.6.2014 / 505)

At the end of the financial year, the tax payable on the sales prices referred to in subsection 1 that have not been charged or, if the charge is not used, that has not accrued shall be allocated to the last calendar month of the financial year. At the end of the tax liability, the tax is allocated to the last calendar month of operation.

§ 137 (16.12.2016 / 1152)

A taxable person whose turnover for a financial year does not exceed EUR 500 000 or a taxable person who is not subject to the Accounting Act or who has the right to draw up accrual-based accounts or not to draw up accounts may, in the situations referred to in section 15 (1) (1), apply sales tax to the calendar month or part of it has accumulated.

However, the tax referred to in subsection 1 shall be levied no later than for the calendar month during which 12 months have elapsed since the delivery of the goods or the provision of the service, unless there is a credit loss on the sale.

The tax payable on the sales prices referred to in subsection 1 that have not accrued at the end of the tax liability shall be allocated to the last calendar month of operation.

If the turnover of a taxpayer applying the procedure referred to in subsection 1 who is not entitled to prepare defined contribution financial statements or not to prepare financial statements exceeds EUR 500,000 and the excess is due to an unforeseen or unexpected reason, the taxpayer may continue to apply the procedure until the end of the financial year.

The turnover for the financial year referred to in subsections 1 and 4 above shall be calculated in accordance with section 3.

§ 138 (13.11.2009 / 886)

By way of derogation from Articles 136 and 137, the tax on the sale of a service referred to in Article 65 which a trader purchasing the service or a legal person entered in the VAT register who is not a trader is required to pay under Article 9 (1) shall be for the calendar month during which the obligation to pay the tax has arisen pursuant to section 15.

According to a provision corresponding to Article 65 of the Law, the sale of a taxable service for which the trader purchasing the service or a non-traded legal person entered in the VAT register is liable to tax in another Member State is subject to the calendar month during which the tax the obligation to pay would have arisen under section 15 if the sale had taken place in Finland.

Section 138 a (29.12.1994 / 1486)

Intra-Community sales of goods are allocated to the calendar month following the month of delivery of the goods. However, if the buyer has been issued an invoice or similar document for the delivered goods during the delivery month, the sale is allocated to the delivery month.

§ 138 b (29.6.2012 / 399)

The intra-Community acquisition of goods shall be allocated to the calendar month following the month during which the obligation to pay the tax has arisen pursuant to section 16a (1). However, if the buyer of the goods has received an invoice or an equivalent document for the goods received during the month of receipt, the purchase is allocated to the month of receipt of the goods.

§ 139

The items to be deducted from the tax base referred to in section 78 (1) above and the increase in the accumulated credit loss referred to in section 78 (2) shall be allocated to the calendar month for which it must be recorded in the accounts in accordance with good accounting practice. (29.12.1994 / 1486)

At the end of the tax liability, the items mentioned in subsection 1 are allocated to the last calendar month of operation.

Section 139 a (7.6.1996 / 381)

The sale of returnable packaging and transport equipment referred to in section 85b above may be subject to the same tax rate during the financial year as the sale of packaged or transported goods if the sales cannot be distinguished without considerable difficulty. Unpaid tax for a calendar month is allocated no later than the last calendar month of the financial year.

Section 140 (29.12.1995 / 1767)

The purchase price of goods acquired during the tax period referred to in section 79k (2) and the purchase price of a service or goods acquired directly for the benefit of a passenger referred to in section 80 (2) shall be allocated to the calendar month during which the service or goods were received. (16.7.2010 / 686)

The addition to the profit margin made pursuant to section 79k (4) or section 80 (3) shall be allocated to the calendar month during which the service or goods have been put to other use or the buyer has been charged for the goods referred to in section 79h. (16.7.2010 / 686)

If a taxable dealer applies the general provisions of the law to the sale of an imported art, collectible or antique object or to the sale of an art object which has been subject to a reduced rate pursuant to section 85a (1) (9), the tax included in the acquisition shall be deducted for that calendar month. to which the tax on the sale of goods is levied. (2.12.2011 / 1202)

§ 141

The reductions referred to in Chapter 10 shall be applied to the calendar month during which:

1) the purchased goods or services have been received;

2) the purchase price or part thereof has been paid before the date mentioned in paragraph 1;

3) the goods or services have been taken into use entitling to deduction;

4) a customs clearance decision has been issued for the imported goods. (11.8.2017 / 523)

Paragraph 5 has been repealed by L on 9 January 2009/6 .

Section 141 a (29.12.1995 / 1767)

The deduction for the intra-Community acquisition of goods shall be made for the same calendar month as the tax on the intra-Community acquisition.

§ 142

During the financial year, the deduction due for the financial year pursuant to section 141 (1) may be allocated to the calendar month during which the person entitled to the deduction has been charged for the goods or services provided. If the charge is not used, the deduction may be applied to the calendar month

during which the purchase price or part thereof was paid.

At the end of the financial year, the deduction from the unpaid or, if the debit is not used, unpaid purchases referred to in subsection 1 shall be applied to the last calendar month of the financial year. At the end of the tax liability, the deduction is allocated to the last calendar month of operation.

Section 143 (16.12.2016 / 1152)

A taxable person applying section 137 to the allocation of sales tax shall, in the situations referred to in section 141 (1), apply the deduction to the calendar month during which the purchase price or part thereof has been paid, unless otherwise provided in subsection 2.

A taxable person who is not subject to the Accounting Act or who has the right to draw up defined contribution accounts or not to draw up accounts may, in the situations referred to in section 141 (1), apply the deduction to the calendar month during which the purchase price or part thereof was paid.

At the end of the tax liability, the deduction from the unpaid purchases referred to in subsections 1 and 2 shall be allocated to the last calendar month of the operation.

Section 144 (23.11.2007 / 1061)

The deduction referred to in section 103 above from the acquired property or construction service shall be allocated to the calendar month during which the property has been received or the construction service has been completed and received. Alternatively, the deduction may be applied to the calendar month during which the seller's obligation to pay the tax on taking the construction service for his own use arises under section 16.

§ 145

The deduction referred to in section 106 and subsection 112 (2) above shall be applied to the calendar month during which the tax liability has begun.

§ 145 a (23.11.2007 / 1061)

The adjustment referred to in section 118 above shall be allocated to the calendar month for which it must be recorded in the accounts in accordance with good accounting practice.

At the end of the tax liability, the adjustment is applied to the last calendar month of operation.

Section 145 b (23.11.2007 / 1061)

The review referred to in section 121c (1) above shall be applied to the last calendar month of the review year.

The review referred to in section 121c (2) above shall be applied to the calendar month during which the property has been transferred, the tax liability has ended or the property has been removed from the business assets.

The inspection performed by the transferor referred to in subsections 2 and 3 of section 121h above shall be allocated to the calendar month during which the management of the property has been transferred.

Section 145 c (23.11.2007 / 1061)

The adjustment referred to in section 121k (1) (1) shall be applied to the calendar month from which the trader is re-entered in the VAT register.

The adjustment referred to in section 121k (1) (2) shall be applied to the calendar month in which the management of the property has been received or from which the transferee has been entered in the VAT register.

Section 146 (23.11.2007 / 1061)

The adjustments referred to in section 121 b above shall be allocated to the calendar month during which the purpose of the property changes.

Chapter 13a (29.12.1994 / 1486)
General tax procedure and appeal (9.9.2016 / 773)

§ 146 a (9.9.2016 / 773)

The provisions of the Act on the Tax Procedure for Spontaneous Taxes shall apply to the payment, declaration, imposition, adjustment and other tax proceedings of a tax, as well as to appeals, unless otherwise provided in this Act.

Section 146 b (9.9.2016 / 773)

Section 146 b has been repealed by L on 9 September 2016/773 .

§ 147 (9.9.2016 / 773)

The taxpayer shall pay to the state the difference between the taxes payable and deductible taxes (*accountable tax*) for the calendar months belonging to the tax periods referred to in sections 11 and 12 of the Act on Taxation of Own Taxes as provided in Chapter 6 of the Act on Taxation of Own Taxes.

Those subject to the special procedure referred to in section 100a above may pay the tax on the importation of the goods separately from the time when the obligation to pay the tax arises. (11.8.2017 / 523)

§ 147 a (9.9.2016 / 773)

If the deductions referred to in Chapter 10 or Section 78 or Section 80 cannot be made in full when calculating the tax to be accounted for the tax period, the taxpayer is entitled to a refund of the tax not deducted for the tax period.

The amount referred to in subsection 1 above shall be refunded as provided in the Tax Collection Act.

§ 148 (9.9.2016 / 773)

The tax is ordered to be paid jointly by the taxpayer and the persons responsible for the tax.

The tax of a public limited company and a limited partnership is jointly and severally liable for the partner of the public limited company and the partner personally liable for the limited partnership. The same liability for the tax of the group referred to in section 13 and the shipowner's company rests with the shareholder of the group or company.

All traders belonging to the group are jointly and severally liable for the tax of the taxpayer group referred to in section 13a above.

The liability of a shareholder and partner referred to in subsection 2 above and of a trader referred to in subsection 3 shall begin at the beginning of the month during which he joins the company, group or group of taxable persons and ends at the end of the month during which he resigns.

The persons responsible for the tax are entered in the decision of the Tax Administration. If the person responsible for the tax referred to in subsection 2 or 3 or the trader has not been entered in the decision, the provisions of the Tax Collection Act shall apply to the exercise of tax liability and appeal.

Chapter 14
Taxation procedure for certain intra-Community acquisitions (9.9.2016 / 773)
§ 148 a (9.9.2016 / 773)

If the purchaser of a new means of transport referred to in section 26d (1) (1) is not taxable under this Act and the means of transport is subject to car tax under the Car Tax Act, VAT on intra-Community acquisitions what the car tax is.

Section 148 b (9.9.2016 / 773)

If the purchaser of excisable goods referred to in section 26e is a person whose other acquisitions do not constitute an intra-Community acquisition pursuant to section 26c (2), payment of VAT on the intra-Community acquisition of excisable goods, tax authorities, the provisions of the Excise Duty Act apply to the refund and otherwise to the procedure.

Section 149 (9.9.2016 / 773)

Section 149 has been repealed by L on 9 September 2016/773 .

Chapter 14a (30.12.2003 / 1301)
Relief related to the lower limit of tax liability
Section 149 a (30.12.2003 / 1301)

A taxpayer whose turnover for the financial year (in the formula turnover) exceeds EUR 10,000 receives a relief from the tax payable for the financial year (in the formula tax), the amount of which is determined as follows:

$$\text{tax} - \frac{(\text{turnover} - 10{,}000) \times \text{tax}}{20{,}000}$$

(24.4.2015 / 515)

A taxpayer whose turnover for a financial year does not exceed EUR 10,000 will receive a tax credit for the entire financial year as a relief. (9.9.2016 / 773)

The turnover for the financial year referred to in subsections 1 and 2 above shall be calculated in accordance with section 3. However, the turnover does not include the share of the tax or the consideration received from forestry and the transfer of the right to use the property referred to in section 30.

The provisions of subsections 1 and 2 shall not apply if:

1) the relief according to the calculation formula referred to in subsection 1 is negative;

2) the tax to be settled for the financial year is negative;

3) the taxable person is a foreigner who does not have a permanent establishment in Finland; or

4) the taxpayer is a municipality.

No relief available:

1) the tax to be accounted for in forestry;

2) the tax payable on the transfer of the right to use the property referred to in section 30;

3) the tax payable on the sale of fixed assets;

4) tax paid as a purchaser on the basis of sections 2a, 8a – 8d and 9;

5) the tax payable on the acquisition of an entity referred to in section 2 b; and not

6) the tax payable on the importation of goods referred to in section 1 (1) (2).

(13.7.2018 / 545)

The items mentioned in subsection 5 above are not included in the tax to be settled for the financial year when calculating the relief.

Section 149 b (7.8.2009 / 605)

If the taxpayer's tax period is a calendar month or a quarter calendar year, the information concerning the calculation and amount of relief shall be provided in connection with the tax return referred to in section 16 of the Act on Spontaneous Tax Procedure for the last tax period. (9.9.2016 / 773)

If the taxpayer's tax period is a calendar year or a reindeer husbandry year, the information concerning the calculation and amount of relief shall be provided in connection with the tax return referred to in section 16 of the Act on the Tax Procedure for Spontaneous Taxes. (9.9.2016 / 773)

By way of derogation from section 147 (1), the taxable person shall pay for the tax period referred to in subsections 1 and 2 only the amount corresponding to the difference between the tax to be accounted for and the relief referred to in section 149a. If the relief is greater than the taxable tax payable under section 147 (1) of the taxpayer, the taxable person is entitled to a refund equal to the difference between the relief and the taxable tax or, if the taxable person is not liable to pay tax, the full amount of the relief.

A taxable person who has failed to provide the information referred to in subsection 1 or 2 concerning the lower limit relief or has declared the relief too small shall be entitled to a refund of the undisclosed amount within three years after the end of the financial year to which the relief applies. If the taxpayer's financial year is not a calendar year and the tax period is a calendar month, the taxpayer is entitled to a refund within three years from the beginning of the year following the end of the financial year to which the relief relates. If the taxpayer's tax period is a reindeer husbandry year, the taxpayer is entitled to a refund within three years from the beginning of the year following the end of the reindeer husbandry year to which the relief applies. (9.9.2016 / 773)

Section 149 c (9.9.2016 / 773)

If, as a result of incorrect or incomplete information provided by the taxpayer, the tax administration has received an excessive amount of relief, the tax administration must order the overpaid amount to be paid by the taxpayer within three years of the end of the financial year to which the relief relates.

If the taxable person's financial year is not a calendar year and the tax period is a calendar month, the tax shall be assessed within three years from the beginning of the year following the end of the financial year to which the relief relates. If the taxpayer's tax period is a reindeer husbandry year, the tax must be assessed within three years from the beginning of the year following the end of the reindeer husbandry year.

A tax increase shall be imposed on the tax determined to be paid pursuant to subsection 1 above, as provided in sections 37 and 38 of the Act on the Tax Procedure for Spontaneous Taxes.

Section 149 d (9.9.2016 / 773)

The relief shall be adjusted if the taxable person has received too much or too little relief as a result of a declaration of adjustment of the amount of tax to be paid or deducted for the financial year, a decision of the tax authority or an appeal. An adjustment may be made even if the time limit referred to in section 149b (4) or section 149c has expired.

Section 149 e (9.9.2016 / 773)

Otherwise, the provisions of Part II of this Act, the Act on the Tax Procedure for Spontaneous Taxes and other acts shall apply to relief.

§ 149 f (9.9.2016 / 773)

A taxpayer whose financial year changes to a calendar year on the basis of section 216 is entitled to the relief referred to in section 149a from the tax payable for the financial year preceding the change in the accounting period ending on or after the accounting date. The financial year is the calendar months preceding the change in the financial year, which belong to the financial year in accordance with the Accounting Act.

A taxpayer whose financial year changes from a calendar year referred to in section 216 to a financial year in accordance with the Accounting Act is entitled to the relief referred to in section 149a from the tax for calendar years following the change in the accounting period ending after the change date. The financial

year is the calendar months following the change in the financial year that belong to the financial year in accordance with the Accounting Act.

Information concerning the calculation and amount of the relief referred to in subsections 1 and 2 above shall be provided in connection with the tax return referred to in section 16 of the Act on the Tax Procedure for Spontaneous Taxes issued for the last tax period of the financial year.

Chapter 15
Tax refund for certain foreign traders
Traders not established in the Community (22.12.2009 / 1359)
Section 150 (22.12.2009 / 1359)

A trader not established in the Community shall apply in writing to the Tax Administration for the refund referred to in sections 122 and 122a.

For the purposes of this Chapter, a non- *established trader* means a trader who does not have a registered office or a fixed establishment in the Community from which he carries on business. (27.6.2014 / 505)

The refund application shall cover a period of at least three consecutive calendar months of the same calendar year and a maximum of one calendar year. However, the application may be made for a period of less than three months if the application relates to the remainder of the calendar year.

The tax included in the acquisition is allocated to the application period during which:

1) the obligation to pay tax on the sale in question has arisen pursuant to section 15 (1) (1) or (2) or the goods or services have been invoiced, whichever occurs last; or

2) a customs clearance decision has been issued for the imported goods. (11.8.2017 / 523)

The application may also cover the invoiced purchase of goods and services and the importation of goods supplied, performed or cleared during the same calendar year, if the purchase or import has not been included in previous applications.

The application must be submitted within six months of the end of the calendar year to which the application relates.

§ 151

The refund application must be made on a form approved by the Tax Administration in Finnish, Swedish or English. (22.12.2009 / 1359)

The application must be accompanied by:

1) a certificate issued by the applicant's domestic tax authority not more than one year in advance stating the quality of the applicant's business;

2) other documents necessary for resolving the application.

(9.9.2016 / 773)

The tax administration may request the original invoices and import documents or a copy thereof. (9.9.2016 / 773)

The tax administration shall issue more detailed regulations on the information to be provided in the application and the documents to be attached to the application. (22.12.2009 / 1359)

Section 152 (22.12.2009 / 1359)

The refund will be paid in euros to the bank account in Finland indicated by the applicant. At the request of the applicant, the refund may be paid to a bank located in another Member State, in which case the applicant shall bear the costs incurred by the foreign bank in paying the refund. No interest is paid on the return.

Subsection 2 has been repealed by L on 9 September 2016/773 .

Sections 153–154

Sections 153–154 have been repealed by L on 9 September 2016/773 .

§ 155

Requests for further clarification and decisions on refunds or recoveries may be notified by post to the address provided by the applicant. The person concerned shall be deemed to have been informed, unless otherwise indicated, on the seventh day after the document has been delivered for carriage by post.

§ 156 (9.9.2016 / 773)

The provisions of Part II of this Act, the Act on the Tax Procedure for Spontaneous Taxes and other Act shall otherwise apply to the refund.

Interest on arrears shall be payable on the amount overpaid from the day following that on which the refund was paid.

The provisions of sections 37, 40, 41, 50 and 59 of the Act on the Taxation Procedure of Spontaneous Taxes shall also apply to the applicant for a refund referred to in section 150 of this Act.

The period referred to in sections 44 and 61 of the Act on the Tax Procedure for Own-initiative Taxes shall be calculated from the end of the calendar year to which the decision relates.

Traders established in another Member State (22.12.2009 / 1359)
§ 156 a (22.12.2009 / 1359)

A trader established in another Member State must apply for the refund referred to in Articles 122 and 122a electronically from the tax authorities by submitting the application to the Member State of establishment via the electronic information system set up by him.

A trader established in another Member State means a trader who has his registered office or a fixed establishment in a Member State other than Finland from which he carries out transactions. (27.6.2014 / 505)

Section 156 b (22.12.2009 / 1359)

The refund application shall cover a period of at least three consecutive calendar months of the same calendar year and a maximum of one calendar year. However, the application may be made for a period of less than three months if the application relates to the remainder of the calendar year.

The tax included in the acquisition is allocated to the application period during which:

1) the obligation to pay tax on the sale in question has arisen pursuant to section 15 (1) (1) or (2) or the goods or services have been invoiced, whichever occurs last; or

2) a customs clearance decision has been issued for the imported goods. (11.8.2017 / 523)

The application may also cover the invoiced purchase of goods and services and the importation of goods supplied, performed or cleared during the same calendar year, if the purchase or import has not been included in previous applications.

The application must be submitted within nine months of the end of the calendar year to which the application relates. However, the deadline for applications for 2009 is 31 March 2011. (25.3.2011 / 267)

Section 156 c (22.12.2009 / 1359)

The refund application must be made in Finnish, Swedish or English.

The tax administration may request an electronic copy of invoices and import documents with a tax base of at least EUR 1,000. (9.9.2016 / 773)

The tax administration shall issue more detailed regulations on the information to be provided in the application and the method of providing the information, as well as on the documents to be attached to the application. The application is considered to have been made only if the applicant has provided all the information required by the order of the Tax Administration.

Section 156 d (22.12.2009 / 1359)

If the deductible proportion referred to in Article 123 (2) applicable in the Member State of establishment is checked after the refund application has been submitted in accordance with Article 175 of the VAT Directive, the trader shall declare the adjusted deductible proportion during the calendar year following the refund period.

The tax administration will issue more detailed regulations on the information to be provided in the correction notice.

The amount returned or not returned as a result of the revision of the deductible proportion referred to in subsection 1 above may be taken into account as a reduction or increase in the amount to be returned on the basis of a refund application made during the calendar year following the refund period.

§ 156 e (22.12.2009 / 1359)

The tax administration shall immediately inform the applicant by electronic means of the date on which it received the application from the Member State of establishment.

A decision on the refund shall be sent to the applicant within four months of receipt of the application, if no further information is requested.

§ 156 f (22.12.2009 / 1359)

If the Tax Administration does not have all the information necessary to resolve the matter, it must request additional information within four months of receiving the application. Additional information may be requested if necessary.

If the Tax Administration has reasonable doubts about the correctness of the refund application, the applicant may also be asked to submit an invoice or import document as additional information.

The requested information must be submitted to the Tax Administration within one month from the date of receipt of the request.

§ 156 g (22.12.2009 / 1359)

If the Tax Administration has requested additional information, it must send the refund decision to the applicant within two months of receiving the information or, if no information has been received, within two months of the expiry of the time limit for providing additional information. However, the deadline for the refund decision is always at least six months from the receipt of the application by the Tax Administration.

If the Tax Administration has requested additional information, the refund decision must be sent to the applicant within eight months of receipt of the application.

Section 156 h (22.12.2009 / 1359)

The refund shall be paid within 10 working days after the expiry of the period referred to in section 156 e or 156 g.

The refund will be paid in euros to the bank account in Finland indicated by the applicant. At the request of the applicant, the refund may be paid to a bank located in another Member State, in which case the applicant shall bear the costs incurred by the foreign bank in paying the refund.

§ 156 i (22.12.2009 / 1359)

If the refund is paid after the time limit provided for in section 156 h (1), the interest provided for in section 37 of the Tax Collection Act shall be paid for the refund. Interest shall be calculated from the day on which the refund should have been paid in accordance with section 156h (1) at the latest, from the day following the day on which the amount to be refunded is debited from the Tax Administration's account. (01.12.2018 / 23)

Subsection 1 amended by L 23/2018 entered into force on 1 November 2019 . The previous wording reads:

If the refund is paid after the time limit provided for in section 156 h (1), the interest provided for in section 12 of the Tax Collection Act shall be paid for the refund. Interest shall be calculated from the day on which the refund should have been paid in accordance with section 156h (1) at the latest, from the day

following the day on which the amount to be refunded is debited from the Tax Administration's account. (9.9.2016 / 773)

No interest will be paid if the applicant has not provided the requested additional information or additional information within the deadline.

Section 156 j (9.9.2016 / 773)

Section 156 j has been repealed by L on 9 September 2016/773 .

§ 156 k (22.12.2009 / 1359)

Notification of the date of receipt of the refund application will be sent to the applicant by e-mail to the address provided by him. Requests for additional information regarding the return or recovery of the refund shall also be sent by electronic mail, unless the request is not sent by post due to subsection 2 or the need to protect the privacy, other special protection or protection concerned or the protection of rights. Alternatively, the notification and requests for additional information may be sent to the applicant electronically via the electronic information system set up by the applicant's Member State of establishment, with the assistance of the Member State of establishment.

If additional information is requested from an authority or a person other than the applicant, the request shall be made electronically only if an electronic procedure is possible for the recipient of the request.

Decisions on refunds or recoveries may be notified by post to the address provided by the applicant. Decisions may also be sent to the applicant electronically via the electronic information system set up by the applicant's Member State of establishment, with the assistance of the Member State of establishment.

The person concerned shall be deemed to have received the document sent by post by letter, unless otherwise indicated, on the seventh day after the document has been delivered for carriage by post. If a request for additional information referred to in subsection 1 has been sent to the applicant electronically via an electronic information system set up by the applicant's Member State of establishment, the applicant shall be deemed to have received the document on the seventh day after the document is made available to the applicant.

§ 156 l (9.9.2016 / 773)

The provisions of Part II of this Act, the Act on the Tax Procedure for Spontaneous Taxes and other Act shall otherwise apply to the refund.

Interest on arrears shall be payable on the amount overpaid from the day following that on which the refund was paid.

The provisions of Sections 37, 40, 41, 50 and 59 of the Act on the Taxation Procedure of Spontaneous Taxes shall also apply to the applicant for a refund referred to in Section 156a of this Act.

The period referred to in Sections 44 and 61 of the Act on the Taxation Procedure of Own-initiative Taxes shall be calculated from the end of the calendar year to which the decision referred to in this Chapter applies.

Chapter 15 a (22.12.2009 / 1359)
Refund applications to other Member States

Section 156 m (22.12.2009 / 1359)

A trader established in Finland who applies for a VAT refund referred to in section 122 or 122a from another Member State must submit a refund application to the Finnish Tax Administration via the electronic information system established by it. An application shall be deemed to have been made only if the applicant has provided all the information required by Articles 8, 9 and 11 of the VAT Directive of the Member State in which the refund is sought.

The tax administration shall immediately provide the applicant with an electronic acknowledgment of receipt via the electronic information system.

The tax administration shall not submit a refund application to the Member State from which the refund is sought if the applicant has not been entered in the VAT register during the refund period.

The decision not to submit the application referred to in subsection 3 above may be notified by sending it by post to the address indicated by the applicant. The person concerned shall be deemed to have been informed, unless otherwise indicated, on the seventh day after the document has been delivered for carriage by post. In addition, the decision shall be notified electronically without delay via the information system.

The provisions of section 65 (2) of the Act on the Tax Procedure for Spontaneous Taxes shall apply to the decision referred to in subsection 3 of the appeal. (9.9.2016 / 773)

Chapter 16
tax authorities
§ 157

Taxation and its supervision are the responsibility of the Tax Administration, as provided separately. (9.9.2016 / 773)

Subsection 2 has been repealed by L on 9 September 2016/773 .

The tax administration decides on the right to the refund referred to in section 122 and performs other tasks related to the refund. (11.6.2010 / 529)

The tax administration shall receive and forward the refund applications referred to in Article 156m to other Member States through the electronic information system which it has set up and shall perform other tasks related to the forwarding of applications. (22.12.2009 / 1359)

Section 158 (9.9.2016 / 773)

Section 158 has been repealed by L on 9 September 2016/773 .

Section 159 (29.12.1995 / 1767)

Section 159 has been repealed by L on December 29, 1995/1767 .

Section 160 (11.8.2017 / 523)

Customs is responsible for the taxation and control of the import of goods if the taxable person for the import has not been entered in the VAT register at the time of the obligation to pay the tax. The tax authority is also Customs when the taxable person is a natural person and the import is not related to his business.

However, where the importation of goods takes place at the end of the customs procedure referred to in Article 86a as a result of a situation referred to in Article 79 (1) (a) or (c) of the Code or where the imported goods have not been presented to Customs, the importation shall be subject to Customs duty.

In the context of a business inspection and other customs control related to the customs clearance of imported or imported goods, the customs also monitor the correctness of the VAT on import, even when the Tax Administration is the tax authority for the import in question. The customs authorities have the right to provide the Tax Administration with information on control findings relevant to the assessment of the correctness of VAT, without prejudice to confidentiality provisions and other restrictions on access to information. The information may be provided using an electronic data transmission method.

Chapter 17
Notice of incorporation and summary notice (9.9.2016 / 773)

Section 161 (16.3.2001 / 250)

A person who engages in the taxable activity referred to in section 1 must make a declaration of incorporation referred to in the Business and Corporate Information Act (244/2001) before commencing the activity .

Changes in the information provided in the declaration of incorporation, as well as the termination of taxable activities, must be notified without delay in accordance with the Companies and Corporate Information Act.

The provisions of subsections 1 and 2 shall not apply to a purchaser of a new means of transport referred to in section 26d (1) (1) who is not taxable under this Act for other activities and to whom section 148a does not apply. (9.9.2016 / 773)

Section 162 (29.11.2019 / 1113)

The taxable person shall submit a recapitulative statement for each calendar month:

1) intra-Community sales referred to in sections 72b and 72c;

2) sales of services taxable under a provision corresponding to section 65 for which the trader purchasing the service or a legal person entered in the VAT register who is not a trader is liable to tax in another Member State under a provision corresponding to section 9 (1), except for those exempt in the taxing State sales of services;

3) resale of goods in the State of termination of the transport, if the intra-Community acquisition of goods by the taxable person is deemed to be in the State of termination of the taxed transport pursuant to section 63g;

4) the VAT identification numbers of traders for whom the goods have been transported in accordance with the delivery warehouse arrangements referred to in section 18 c, and changes to this information.

The annual and exchange rebates, rebates, surplus returns, other such adjustments or other changes to sales granted to the buyer in respect of the sales declared in the recapitulative statement shall be indicated in the recapitulative statement for the calendar month for which it is to be recorded in accordance with good accounting practice.

The notification shall be made no later than the 20th day of the month following the calendar month.

The tax administration shall issue more detailed regulations on the information to be provided in the recapitulative statement and the method of providing the information.

By L 1113/2019 amended § 162 came into force on 01.01.2020. The previous wording reads:

Section 162 (9.9.2016 / 773)

The taxable person shall submit a recapitulative statement for each calendar month:

1) intra-Community sales referred to in sections 72b and 72c;

2) sales of services taxable under a provision corresponding to section 65 for which the trader purchasing the service or a legal person entered in the VAT register who is not a trader is liable to tax in another Member State under a provision corresponding to section 9 (1), except for those exempt in the taxing State sales of services.

The recapitulative statement shall also be issued where the intra-Community acquisition of goods by the taxable person is deemed to be effected in accordance with Article 63g in the State of termination of the taxable supply.

The annual and exchange rebates, rebates, surplus returns, other such adjustments or other changes to sales granted to the buyer in respect of the sales declared in the recapitulative statement shall be indicated in the recapitulative statement for the calendar month for which it is to be recorded in accordance with good accounting practice.

The notification shall be made no later than the 20th day of the month following the calendar month.

The tax administration shall issue more detailed regulations on the information to be provided in the recapitulative statement and the method of providing the information.

§§ 162 a – 162 e

Sections 162 a – 162 e have been repealed by L on 9 September 2016/773 .

Section 163 (13.11.2009 / 886)

The notification of incorporation, amendment and termination referred to in section 161 above may also be submitted electronically.

The summary notification referred to in section 162 above shall be submitted electronically. The tax administration may, for a special reason, accept the filing of a return on paper. (9.9.2016 / 773)

The tax administration will issue more detailed regulations on what electronic procedure can be used to submit an electronic declaration, as well as on the other procedure for submitting a declaration. (9.9.2016 / 773)

Section 164 (9.9.2016 / 773)

The summary declaration referred to in section 162 above shall be submitted to the Tax Administration.

The recapitulative statement is deemed to have been submitted when it has been received by the Tax Administration.

When applying subsection 2 above, the provisions of section 10 (13/2003) of the Act on Electronic Transactions in Public Administration and section 18 of the Administrative Procedure Act (434/2003) shall be complied with .

§ 165 (9.9.2016 / 773)

The person liable to declare shall sign the recapitulative statement referred to in section 162 and other documents as provided in section 80 of the Act on the Tax Procedure for Spontaneous Taxes.

Section 166 (16.3.2001 / 250)

The persons responsible for fulfilling the notification obligation referred to in section 161 above are provided for in the Companies and Corporate Information Act.

Section 20 of the Act on the Tax Procedure for Spontaneous Taxes provides for those responsible for fulfilling the obligation to notify referred to in section 162 above. (9.9.2016 / 773)

A representative in Finland is also responsible for fulfilling the notification obligation referred to in sections 161 and 162 above on behalf of the alien. (9.9.2016 / 773)

Subsection 4 has been repealed by L on 9 September 2016/773 .

Section 167 (11.6.2010 / 529)

Upon request, the tax administration must issue a certificate of receipt of the document.

§ 168 (9.9.2016 / 773)

A person who has failed to submit the summary declaration referred to in section 162 within the prescribed time or has submitted the declaration incomplete shall, at the request of the Tax Administration, fulfill his or her obligations.

§ 168 a (9.9.2016 / 773)

The penalty for failure to make the recapitulative statement referred to in section 162 above is provided for in section 22a of the Tax Procedure Act.

Sections 169–171 a

Sections 169–171a have been repealed by L on 9 September 2016/773 .

Chapter 18
Registration

§ 172 (9.9.2016 / 773)

Taxable persons are entered in the VAT register.

By way of derogation from subsection 1, the purchaser of a new means of transport referred to in section 26d (1) (1) who is not a taxable person for other activities in accordance with this Act and to whom section 148a does not apply shall not be entered in the VAT register.

§ 173

The tax administration enters the taxpayer in the register from the time the taxable business begins. However, a taxable person may be entered in the register from the time he commences the acquisition of goods and services for the purposes of his taxable business. (11.6.2010 / 529)

Pursuant to sections 12, 26f and 30 above, the taxable person shall be entered in the register at the earliest from the submission of the application. However, if the trader referred to in section 30 can make the deduction provided for in section 106 or apply section 106 (3) and the application is made after the commencement of the activity referred to in section 30, he is nevertheless taxable from the commencement of the said activity. (23.11.2007 / 1061)

The taxpayer group referred to in section 13a above shall be deemed to have been formed at the earliest from the submission of the application. (27.5.1994 / 377)

§ 173 a (29.6.2012 / 399)

If the alien does not have a domicile or a fixed establishment in another Member State or in a country with which Finland has a legal arrangement on mutual assistance between public authorities corresponding to Council Directive 2010/24 / EU on mutual assistance for the recovery of claims relating to taxes, duties and other measures The approval of the application referred to in Article 12 (2) of Council Regulation (EU) No 904/2010 on co-operation and the fight against fraud in the field of VAT is conditional on the appointment of a representative approved by the Tax Administration who has a registered office in Finland. In addition, the tax administration may require a security for the payment of the tax. (27.6.2014 / 505)

The provisions of Sections 24, 26 and 27 of the Act on the Tax Procedure for Own-initiative Taxes and Sections 209 n – 209 q of this Act concerning the obligations of a taxpayer shall also apply to the representative referred to in subsection (1). (9.9.2016 / 773)

§ 174

The tax administration removes the taxpayer from the register as soon as the taxable business has ended. The taxable business can be considered to continue as long as the trader or the bankruptcy administration sells the business assets acquired by the trader. However, if the bankruptcy administration independently continues the trader's business, the trader's tax liability is always considered to have ended at the latest at the time of the bankruptcy. (11.6.2010 / 529)

Pursuant to section 12 above, a taxable person and a taxable person whose total sales do not exceed the euro limit referred to in section 3 shall be removed from the register as soon as the taxable person has made a request to that effect. (26.10.2001 / 915)

Pursuant to section 30 above, a taxable person is not removed from the register as a result of a request from the taxable person to that effect, but only when the conditions for the taxable person have ceased to exist. (16.12.1994 / 1218)

The group of taxable persons referred to in section 13a above shall be deemed to be dissolved as of the making of a request to that effect by the traders belonging to the group. (27.5.1994 / 377)

§ 174 a (11.6.2010 / 529)

A decision made by the tax administration pursuant to section 26 f is valid for the period specified by the purchaser, however, for at least two calendar years.

Section 175 (11.6.2010 / 529)

The tax administration shall notify the person concerned of the registration and deregistration, the formation and dissolution of the taxpayer group referred to in section 13a and the fact that, contrary to the declaration or application, the taxpayer has not been entered or removed from the register or formed or dissolved.

At the request of the person concerned or the Taxpayers' Enforcement Unit, the tax administration issues a decision on the registration matter and the matter of forming and dissolving the tax group.

Chapter 19 (9/9/2016 of 773)
(9.9.2016 / 773)

Chapter 19 has been repealed by L on 9 September 2016/773 .

Chapter 20
Guidance and preliminary ruling (9/9/2016 / 773)
Section 189 (11.6.2010 / 529)

The tax administration provides guidance in a matter related to VAT.

Section 190 (26.7.1996 / 542)

If the matter is important to the applicant, the Tax Administration will issue a preliminary ruling on how the law applies to the applicant's transaction upon written application. No preliminary ruling shall be issued if the matter has been resolved by a decision of the Central Tax Board or an application to that effect is pending before the Central Tax Board. (11.6.2010 / 529)

The application shall identify the question referred for a preliminary ruling and provide the information necessary to resolve the matter.

The preliminary ruling shall be issued for a specified period, but not later than the end of the calendar year following the issue. A reference for a preliminary ruling which has become final shall, at the request of the addressee of the preliminary ruling, be binding for the period for which it was given.

The reference for a preliminary ruling must be dealt with as a matter of urgency by the Tax Administration. (9.9.2016 / 773)

A preliminary ruling on the tax on the importation of goods is issued by the Customs if the applicant is not entered in the VAT register at the time the reference for a preliminary ruling is lodged. However, a preliminary ruling is issued by Customs if the applicant is a natural person and the imports covered by the application are not related to his business. The provisions of a preliminary ruling issued by the Tax Administration shall apply to the issuance of a preliminary ruling and its validity. (11.8.2017 / 523)

Section 190 a (11.6.2010 / 529)

Upon application, the Central Tax Board may issue a preliminary ruling on how the law applies to the applicant's transaction as provided in the Act on the Tax Administration (503/2010) .

Chapter 21 (9/9/2016 of 773)
(9.9.2016 / 773)

Chapter 21 has been repealed by L on 9 September 2016/773 .

Chapter 22
Invoices and other supporting documents (9/9/2016 / 773)
Section 209 (9.9.2016 / 773)

Section 209 has been repealed by L on 9 September 2016/773 .

Section 209 a (29.6.2012 / 399)

Sections 209b – 209g apply to invoicing if the sale takes place in Finland according to Chapter 5.

Sections 209 b – 209 g also apply to invoicing in the situations referred to in subsection 3, if the seller delivers the goods or provides services from a permanent establishment located in Finland or when the transfer or performance does not take place from any fixed establishment if the seller is domiciled in Finland. (27.6.2014 / 505)

The situations referred to in subsection 2 above are:

1) the seller draws up an invoice for a sale which takes place in another Member State and the taxable person for the sale is a purchaser pursuant to a provision corresponding to section 2a or 9;

(2) the sale does not take place in the Community.

By way of derogation from subsection 1, sections 209b to 209g do not apply to sales made in Finland by a seller established in another Member State, for which the buyer is taxable under section 2a or 9 and for which the seller issues an invoice. A seller is established in another Member State if he supplies goods or services from a fixed establishment in another Member State or if the supply does not take place from any fixed establishment if the seller is established in another Member State. (27.6.2014 / 505)

For the purposes of subsections 2 and 4 above, a fixed establishment from which goods are delivered and services are performed means a permanent establishment whose personnel and other resources are used for the transfer or performance.

Section 209 b (29.6.2012 / 399)

The seller must issue an invoice to the buyer if the buyer is a trader or a legal person who is not a trader:

1) taxable sales of goods or services;

2) sales which are tax-free pursuant to sections 43a, 56 and 58, section 59 (4), 70, 70b, 71, 72, 72a to 72e and 72h;

(3) sales in another Member State which would be exempt under Articles 4, 5, 27, 34, 36, 37, 39 and 45, Article 59 (1) to (3) and (5) to (6) and Articles 60 and 61; if it had happened in Finland.

The invoice must also be issued:

1) the sale referred to in section 63 a and section 72 b (4), when the buyer is a private person;

2) the sale of goods or services referred to in section 130a (1) to the municipality.

The seller shall also issue an invoice for the sales referred to in subsections 1 and 2:

(1) advances, except where they relate to the intra-Community sale of goods;

2) the adjustment items and compensation referred to in section 78 (1) (1), (2) and (4) and section 78a, unless they have been taken into account in previously issued invoices.

(9.12.2016 / 1064)

An invoice issued by the buyer is considered to be issued by the seller if the seller and the buyer have agreed and if there is an arrangement whereby the seller accepts the invoice.

Section 209 c (29.6.2012 / 399)

The invoice for the intra-Community sale of goods shall be issued no later than the 15th day of the calendar month following that in which the goods were delivered.

In accordance with a provision corresponding to Article 65 of another Member State, an invoice relating to a taxable supply of a service in that Member State must be issued no later than the 15th day of the calendar month following that in which the service was supplied. This applies only if the trader purchasing the service or a legal person entered in the VAT register who is not a trader is a taxable person in accordance with a provision corresponding to section 9 (1) of the sale.

Section 209 d (29.6.2012 / 399)

The invoice referred to in section 209b above may, with the consent of the recipient, be issued electronically. Electronic invoice means an invoice that is issued and received in electronic form.

A joint invoice may be issued for several separate sales of goods and services.

§ 209 e (29.6.2012 / 399)

The invoice referred to in section 209b shall contain the following information in any language:

1) the date of issue of the invoice;

2) a running identifier based on one or more series, by which the invoice can be identified;

3) the VAT identification number under which the trader has sold the goods or services;

4) the VAT identification number of the purchaser, which the purchaser has used in the purchase, if he is a taxable person on the purchase or if it is an intra-Community sale of goods referred to in section 72 a;

5) the name and address of the seller and the buyer;

6) the quantity and type of goods sold and the scope and type of services;

7) the date of delivery of the goods, the date of performance of the services or the date of payment of the advance payment, if it can be determined and is not the same as the date of issue of the invoice;

8) the tax base for each tax rate or tax exemption, the unit price excluding tax and credits and discounts, if they have not been taken into account in the unit price;

9) the tax rate;

10. The amount of tax due in the currency of the Member State in which the sale takes place, except in the case of the sale referred to in paragraph 15;

11) if the sale is not subject to tax, an indication of the exemption or a reference to the relevant provision of this Act or the VAT Directive;

12) if the taxable person is a purchaser on the basis of section 2a, 8a to 8d or 9 or a provision corresponding to section 2a or 9 of another Member State, the indication "reverse charge"; (27.6.2014 / 507)

13) if the buyer prepares an invoice, the indication "self-invoicing";

14) in the case of a new means of transport sold to another Member State, information on the basis of which the conditions referred to in section 26d (1) and (2) can be established;

15) if the procedure referred to in section 79a is applied to the sale, the indication "profit margin system - second-hand goods", "profit margin system - works of art" or "profit margin system - collectibles and antiques", as the case may be;

16) in the case of the sale of a travel agency service referred to in section 80, the entry "profit margin system - travel agencies";

17) if the seller of investment gold chooses the taxability of the sale in the manner referred to in section 43 c, an entry indicating the taxability of the sale;

18) if the invoice modifies a previously issued invoice, an unambiguous reference to this invoice.

If part of the information referred to in subsection 1 is included in a document previously issued to the purchaser or in the purchaser's possession, these documents shall be deemed to together constitute an invoice. However, it is a condition that the latter document contains an unambiguous reference to the former document. However, the provisions of this subsection shall not apply to the distance sale of goods referred to in section 63a, the intra-Community sale of goods referred to in section 72b or the sale of goods or services in another Member State for which the buyer is taxable under a provision corresponding to section 2a or 9.

When a batch of several electronic invoices is sent to the same recipient, the common information related to the individual invoices only needs to be mentioned once, if the information for each invoice is available in full.

The amount of tax payable in subsection 1 (8) and (10) and on the basis of the tax means the tax which the seller is required to pay by law on the sale invoiced on this invoice or a part thereof and the basis thereof. However, the amount of the tax or the tax rate may not be entered on the invoice unless the seller has been entered in the VAT register. However, if the registration is pending and the invoice contains a note to that effect, the tax and the rate may be indicated.

If the buyer is a taxable person on the sale, the invoice shall state the tax base for each type of goods and services sold instead of the information referred to in subsection 1 (8) to (10).

The unit price need not be entered on the invoices referred to in section 209b (3) (2).

Section 209 f (29.6.2012 / 399)

Notwithstanding the provisions of Section 209e (1) (1) to (10), the following invoices need contain only the information referred to in subsection (3) below:

1) invoices with a total amount not exceeding EUR 400;

2) invoices issued in retail trade or other similar sales activities carried out almost exclusively for private individuals;

3) invoices for restaurant or catering services or passenger transport, with the exception of services intended for resale;

4) receipts printed by parking meters and other similar devices.

The provisions of subsection 1 shall not apply to the distance sale of goods referred to in section 63a, the intra-Community sale of goods referred to in section 72b or the sale of goods or services in another Member State for which the buyer is taxable under a provision corresponding to section 2a or 9.

The invoices referred to in subsection 1 shall contain the following information:

1) the date of issue of the invoice;

2) the seller's name and VAT identification number;

3) the quantity and type of goods sold and the type of services;

4) the amount of tax to be paid by tax rate or the tax base by tax rate.

§ 209 g (29.6.2012 / 399)

The trader shall ensure the authenticity of the origin of the invoices referred to in section 209b issued and received, as well as the integrity and legibility of the information referred to in section 209e (1) mentioned in the invoices from the time the invoice is issued until the end of the invoice. This can be done by any means of business control chosen by the trader that reliably verifies the link between the invoice and the sale of goods or services.

Authenticity of origin refers to the assurance of the identity of the seller or the issuer of the invoice mentioned on the invoice.

The information referred to in section 209e (1) of invoices on a computerized medium must be available in plain written form.

Section 209 h (29.6.2012 / 399)

The statement referred to in section 103 (2) above shall indicate the date of issue of the statement, the names and addresses of the seller and the buyer, as well as the company and entity codes, the nature of the supply and the amount of tax to be paid by the seller.

The report referred to in section 111 (2) shall contain the date of issue of the report, the names and addresses of the seller and buyer and any company and entity codes, the nature and target month of the transfer, the total amount of rent or company consideration and the share of energy therein.

The document referred to in section 112 (5) shall contain the date of preparation of the document, the name of the taxable person, the quantity and type of goods and the scope and type of services, the date of deductible use, unless it is the same as the date of preparation, the tax included in proof of own use tax, probable

transfer price exclusive of tax, tax rate and deductible tax.

§ 209 i (29.6.2012 / 399)

The tax administration may accept a deduction made in connection with an inspection or refund or imposition of tax, even if the taxpayer does not have an invoice, statement or other document in accordance with the law, if the taxpayer is otherwise able to prove that he or she is entitled to a deduction.

In connection with an inspection or other tax supervision, the tax administration may require the translation of invoices received and issued for sales in Finland to the extent necessary. In the case of invoices received by a foreign trader, this applies only to invoices received by a permanent establishment located in Finland.

Section 209 j (29.6.2012 / 399)

The successor of the business referred to in section 19 a shall provide the transferor of the business or part thereof with a statement that the transferred goods and services will be used for the purpose entitling to the deduction.

The transferor of a shop or part thereof referred to in section 19a shall, in respect of second-hand goods and works of art, collectors' items and antiques to be transferred, provide the business successor with an explanation of the existence of the conditions referred to in sections 79f and 79g.

The transferor of a business or part thereof referred to in section 19 a shall provide the business successor with the statement referred to in section 209 k of the real estate to be transferred.

The provisions of this Act concerning invoices apply to the transfer of a business or part thereof referred to in section 19 a.

Section 209 k (29.6.2012 / 399)

When the right and obligation to verify the deduction of tax included in the acquisition of a real estate investment is transferred to the transferee, the transferor shall provide the transferee with a statement containing the information referred to in section 209l.

If the tax included in the acquisition concerning the real estate investment, the right to deduct it or other information affecting the transferee's taxation referred to in section 209 l has changed after the document referred to in subsection 1 has been prepared, the transferor shall provide the transferee with an additional explanation.

The transferor shall provide the transferee with a copy of the statement in his possession prepared by the previous owner of the property pursuant to subsection 1 or 2, which contains information affecting the transferee's right of inspection or obligation.

§ 209 l (29.6.2012 / 399)

The report referred to in section 209 k above shall show:

1) the date of issue of the report;

2) the name, address and company and entity code of the donor and transferee;

3) the time of delivery;

4) the nature of the transfer;

5) the time of completion of the construction service or the time of receipt of the property referred to in section 121 a (2);

6) the tax included in the acquisition concerning real estate investment referred to in section 121 d (2);

7) that part of the tax referred to in paragraph 6 which may have been deducted in connection with the completion of the construction service or the receipt of the property or which would have been payable if the construction service had been performed or the goods manufactured or transferred for purposes other than deduction;

8) the tax included in the acquisition concerning real estate depreciated from business assets;

9) a statement as to whether the transferor or the previous transferor has performed an uncorrected adjustment referred to in section 121c (2) or in connection with the transfer of the immovable in connection with the transfer of real estate at the end of the tax liability;

10) other matters prescribed by the Tax Administration which are necessary to determine the right or obligation of the transferor or transferee to inspect.

Section 209 m (29.6.2012 / 399)

When the right and obligation to verify the deduction of input tax on a real estate investment is transferred to the trader, the transferee must provide the transferor with a statement that the real estate is being acquired for business purposes.

Section 209 n (29.6.2012 / 399)

The taxable person shall keep copies of the invoices he has issued for the sales referred to in Article 1 (1) (1) and the invoices he has received for purchases of goods and services relating to that activity and the refundable activity referred to in Article 131 (1) (4). as a purchaser a taxable person.

Invoices shall be kept for at least six years from the beginning of the year following the calendar year to which the invoice relates to sales, purchases, adjustments or advances to be made in accordance with the provisions of Chapter 13. If the taxable person's financial year is not a calendar year and the tax period is a calendar month, invoices shall be kept for at least six years from the beginning of the financial year to which the invoice relates to sales, purchases, adjustments or advances in accordance with Chapter 13. If the taxable person's tax year is a reindeer husbandry year, the invoices shall be kept for at least six years from the beginning of the year following the end of the reindeer husbandry year to which the calendar month of the purchase, purchase,(9.9.2016 / 773)

What is provided in subsection 2, applies to invoices received by a foreign trader only to invoices received by a permanent establishment located in Finland.

§ 209 o (29.6.2012 / 399)

The invoices referred to in section 209 n above shall be kept in Finland.

However, invoices may be kept in another Member State if:

1) the storage is performed electronically in such a way as to ensure a complete real-time computer connection to this data; or

2) the trader is a foreigner who does not have a permanent establishment in Finland.

However, invoices may be kept elsewhere than provided for in subsections 1 and 2 above under the conditions provided for in Chapter 2, Section 9, Subsections 1 and 2 of the Accounting Act. The provisions of this subsection shall also apply, mutatis mutandis, to accounting entities other than those referred to in the Accounting Act.

Section 209 (29.6.2012 / 399)

The provisions of sections 209n and 209o on invoicing also apply to other documents on which the recording of transactions affecting the amount of tax to be paid and deducted is based.

The provisions of sections 209n and 209o on invoices also apply to documents and information by which the trader fulfills his obligation to ensure the authenticity of the origin and content of the invoice provided for in section 209g (1).

The provisions of sections 209n and 209o of an issued invoice shall also apply to other notes of the taxpayer if the taxpayer is not an accountant according to the Accounting Act.

The integrity and legibility of the documents, information and records relevant to the application of the Act referred to in subsections 1 to 3 above shall be ensured throughout the retention period. The information on the computer medium must be available in plain written form.

Section 209 q (29.6.2012 / 399)

By way of derogation from section 209n (2) and section 209p, the taxable person shall keep the invoices and supporting documents related to the real estate investment and the reports referred to in section 103 (2), 209k and 209m for 13 years from the end of the calendar year during which the review period has begun. After the term provided for in section 209 n, subsection 2 above, invoices and supporting documents may be replaced by a statement which indicates the facts necessary for determining the right or obligation to review prescribed by the Tax Administration.

Section 209 r (9.9.2016 / 773)

The invoice on which the application referred to in section 128 is based shall be kept for three years from the beginning of the year following the date of payment of the invoice.

Section 209 s (29.11.2019 / 1113)

The trader must keep a list of the goods which he or someone else carries to another Member State for the transactions referred to in Article 18b (1) (1) to (3).

A trader who moves goods in accordance with the delivery warehouse arrangements referred to in section 18c shall keep a list enabling proper compliance with that section to be monitored.

It must be possible to identify from the trader's accounts movable property which a trader registered for VAT purposes in another Member State has sent to him from that Member State for the purpose of carrying out work or valuing the object.

A trader to whom goods are sold in accordance with the delivery warehouse arrangements referred to in section 26h shall keep a list of those goods.

The information requirements for the lists referred to in paragraphs 2 and 4 are laid down in Article 54a of Council Implementing Regulation (EU) No 282/2011 laying down measures for the implementation of Directive 2006/112 / EC on the common system of value added tax.

By L 1113/2019 amended § 209 s came into force on 01.01.2020. The previous wording reads:

§ 209 s (9.9.2016 / 773)

The taxable person shall keep a list of the goods which he or someone else carries to another Member State for the transactions referred to in Article 18b (1) (1) to (3).

§ 209 t (9.9.2016 / 773)

The seller of investment gold referred to in sections 43a and 43c above shall identify the customer whenever the total value of one transaction or related transactions is at least 15,000 euros. The seller must also use the means available to identify the person on whose behalf the customer referred to above is likely to act.

Subsection 2 has been repealed by L on 28 June 2017/455 .

More detailed provisions concerning the identification of customers referred to in subsection 1 and the recording of transactions shall be issued by a Government decree.

The material referred to in subsections 1 and 3 above shall be kept for six years from the end of the calendar year during which the financial year in which the transaction or the last of the related transactions was performed was completed.

Chapter 22 a
Miscellaneous provisions (25.4.2003 / 325)
Section 210 (21.12.2012 / 877)

Where the customs authorities have levied the tax, they may, for a specific reason, reduce or eliminate the VAT paid and to be paid and the penalties for delay and other penalties on application. (21.12.2012 / 962)

The Ministry of Finance may take a matter of principle to Customs to resolve. (21.12.2012 / 962)

The provisions of this section shall apply mutatis mutandis to the person liable for the tax.

A decision made under this section may not be appealed.

Exemption from tax levied by the tax administration is provided for separately.

Section 211 (21.12.2012 / 877)

Section 211 has been repealed by L on 21.12.2012 / 877 .

Sections 212-213

Sections 212–213 have been repealed by L on 30.12.1999 / 1347 .

Sections 214–215

Sections 214–215 have been repealed by L on 18.4.2008 / 246 .

Section 216 (9.9.2016 / 773)

For taxable persons who are not taxable persons or whose tax period is a quarter or calendar year, the financial year shall be deemed to be the calendar year. The financial year of the reindeer herding group is the year of reindeer husbandry.

Section 217 (30.12.1999 / 1347)

Section 217 has been repealed by L on December 30, 1999/1347 .

Section 217 a (29.12.1995 / 1767)

The provisions of customs legislation concerning the formalities relating to goods exported from the customs territory of the Community shall also apply to goods exported from the customs territory of the Community but outside the tax territory of the Community.

§§ 218-219 a

Sections 218–219 a have been repealed by L on 9 September 2016/777 .

Section 220 (22.12.2005 / 1083)

The Act on Electronic Transactions in Public Administration (13/2003) applies to matters handled under this Act .

§ 221

If necessary, more detailed provisions for the implementation of this Act shall be issued by decree.

Chapter 23
Entry into force and transitional provisions
§ 222

This Act shall enter into force on 1 June 1994.

Subsection 2 has been repealed by L on 29.12.1994 / 1486 .

The law applies, unless otherwise provided below, when the sold goods have been delivered or the service has been performed, the imported goods have been released from customs supervision or the goods or services have been taken for personal use on or after the date of entry into force of the Act.

This law repeals the Sales Tax Act of 22 March 1991 (559/91), as subsequently amended. However, that law shall apply unless otherwise provided below when the goods sold have been delivered or the services performed, the imported goods have been released from customs supervision or the goods have been released for their own use before the entry into force of this Act.

Subsection 5 has been repealed by L on December 29, 1994/1486 .

When calculating the total amount of taxable and non-taxable sales for 1994 referred to in section 3 of the Act, sales made during 1994 before the entry into force of the Act which would be taxable under the VAT Act or tax-free under sections 55, 56, 58 or 6 of the Act shall also be taken into account. Taxable sales do not include taxable sales on the basis of section 30 of the Act. (29.12.1994 / 1486)

If the food referred to in section 85 (1) (1) or the feed material referred to in section 85 (2) is delivered or released from customs supervision or taken for personal use before the beginning of 1998, the tax on the sale of goods is 17% of the tax base. (16.12.1994 / 1218)

Section 222 a (29.12.1994 / 1486)

The Turnover Tax Act and the acts and regulations issued pursuant to it shall apply to the exemption from turnover tax and the suspension of tax payment even when the relevant decision is made after the entry into force of this Act. However, the competence of the authorities in matters relating to tax exemptions is determined in accordance with section 210 of this Act.

Section 223 (29.12.1994 / 1486)

No tax shall be payable on the sale of goods acquired as fixed assets which have been delivered or handed over from customs control to the seller or which the seller has prepared for his own use before the entry into force of the law, if the goods have been acquired for non-deductible uses and tax paid.

Section 224 (29.12.1995 / 1767)

Section 224 has been repealed by Act L 29.12.1995 / 1767 .

§ 225

The sale of a service or good which is not subject to tax under the Law on turnover tax shall not be subject to tax in so far as it has accrued consideration before 1 January 1994.

This Act shall not apply to services or supplies of goods in progress which, at the time of entry into force of the Act, would be excluded from turnover tax under the provisions of the Turnover Tax Act if the supply of goods or services was actually commenced before 1 September 1993. thereafter, this Act shall apply to the extent that the service has been performed or the goods delivered to the installation site after the entry into force of the Act.

If this Act does not apply to construction activities, the provisions of the Turnover Tax Act shall apply to the own use of a standard sales product manufactured in connection with construction activities, even when the own use takes place after the entry into force of the Act.

Section 33 of this Act applies to the own use of a construction service only to the extent that this Act has been applied to the provision of construction services.

§ 226

Section 83 of this Act shall apply to goods which have been delivered to a person entitled to a deduction from the taxable amount on or after the date of entry into force of the Act.

Section 227 (29.12.1994 / 1486)

A pharmacist shall pay tax on the sale of a medicinal product and a medicinal product referred to in section 85 (1) (5) of this Act at the rate provided for in section 84 if he has been able to make a deduction under section 50 of the Turnover Tax Act.

§ 228

The provisions of Chapters 10 and 12 of this Act concerning deductible and refundable tax shall apply when the goods sold or the service is performed or the imported goods are released from customs supervision to the person entitled to deduction or refund on or after the date of entry into force of the Act. The provisions of the Turnover Tax Act shall apply to deductions made from goods or services supplied to a taxable person entitled to deduction or from customs supervision before the entry into force of this Act, unless otherwise provided below.

Section 112 of this Act shall apply when, on or after the date of entry into force of the Act, goods or services which have been supplied, performed or transferred from customs supervision to a trader entitled to deduct or which have been produced on or after 1 October 1991 have been taken into use. However, no deduction shall be made for fixed assets acquired or self-produced before the entry into force of this Act. The provision shall apply to the goods and services to be taken into use referred to in section 130, which entitle the holder to return, only if they have been acquired or produced themselves after the entry into force of this Act. Section 52 of the Turnover Tax Act applies to goods taken into use for deduction before the entry into force of this Act.

Subsections 3 to 4 have been repealed by Act L 29.12.1995 / 1767 .

§ 229

Articles 44 and 45 of the Law on turnover tax apply to industrial buildings the construction of which began between 1 October 1991 and 31 August 1993. Buildings started before 1 October 1991 are subject to the provisions in force before the entry into force of the Turnover Tax Act. Construction is deemed to

have begun, unless special circumstances indicate otherwise, once the excavation work on the building or structure has begun, with the exception of any excavation work.

If construction has commenced on or after 1 September 1993, but before the entry into force of this Act, the said sections shall apply to industrial construction to the extent that the construction service was performed before the entry into force of this Act.

Section 229 a (27.5.1994 / 375)

As a deduction or refund, a trader shall receive a deferred tax of 13.5 per cent of the acquisition cost of a new building or permanent structure for a new building or permanent structure purchased from the contractor or builder or used by him in a VAT-taxable or refundable activity referred to in sections 130 and 131. This shall apply only to buildings the construction of which began on or after 1 January 1994 and only in so far as the construction service was provided before 1 June 1994.

The provisions of subsection 1 concerning a new building also apply to goods used for extension, alteration, renovation and other similar renovation work and work on an old building or a permanent structure.

For the purpose of calculating the deduction, the acquisition cost shall be the amount of direct expenditure incurred in acquiring and constructing or renovating a building or permanent structure. The acquisition cost of a building purchased from a builder is considered to be the acquisition cost incurred by the builder. If the acquisition cost incurred by the builder cannot be reliably determined, the acquisition cost is considered to be 80% of the price paid for the building.

To the extent that the deduction referred to in this section may have been made for the construction service or real estate, the provisions of section 33 shall apply. The amount of tax payable is the amount of the deduction.

Half of the reduction will be made in June 1994 and half in January 1995.

§ 230

Upon entry into force of the Act, a trader shall receive the deduction referred to in Chapter 10 or the refund referred to in section 131 from movable property he has acquired or manufactured as unused fixed assets and the installation work related to the acquisition, if no deduction could be made under the Sales Tax Act. released from customs supervision for use within the meaning of those provisions on or after 1 February 1993.

However, the provisions of subsection 1 do not apply to goods the probable economic life of which at the time of acquisition has not been more than three years or which has been acquired as part of a building or permanent structure to be installed or as equipment belonging to them.

Half of the reduction shall be made in the month of entry into force of the Act and half in the eighth month after the entry into force of the Act.

§ 231

The provisions of section 98 and Chapter 11 of this Act concerning the payment of tax refunds and reduced deferred tax shall apply when the goods have been exported, delivered or taken for personal use on or after the date of entry into force of the Act.

If the goods have been subject to a deduction referred to in section 47 (1) (1) to (3), section 48 or 50 or a corresponding deduction referred to in a provision in force before the entry into force of the sales tax law, or if the imported goods have been reimbursed a corresponding refund within the meaning of the provision in force before the entry into force of the Turnover Tax Act, and the goods have been exported, delivered or taken for personal use on or after the entry into force of this Act, the tax shall be paid on the amount deducted and the refund received shall be refunded provisions.

However, if the deduction referred to in section 50 of the Turnover Tax Act has been made for a medicinal product exported abroad, the provisions of Chapter 10 of the Turnover Tax Act shall apply to the refund of the deducted deferred tax.

§ 232

The provisions of the Turnover Tax Act apply to the temporal allocation of sales taxes when the goods have been delivered, the service has been performed, the consideration or part thereof has accrued before the time of delivery or performance or the goods have been taken into personal use before the entry into force of this Act.

§ 233

The provisions of the Turnover Tax Act apply to the temporal allocation of deductible taxes when the goods or services have been received or put into deductible use, the consideration or part thereof has been accumulated before the time of receipt of the goods or services or the imported goods have been released from customs supervision before the entry into force of this Act.

§ 234

Sections 12 and 102 of the Turnover Tax Act apply to sales made before the entry into force of this Act. If the trader's financial year is in the middle of the entry into force of this Act, the part of the financial year preceding the entry into force shall be deemed to be the financial year for the purposes of sections 12 and 102.

§ 235

Section 130 of this Act shall apply to those goods and services acquired after the entry into force of this Act and the Act referred to in section 130 (3).

§ 236

The buyer shall not be liable to tax under section 9 on the sale of goods or rental services to the extent that he has paid tax on the importation of the goods or rental object if the goods or rental object have been released from customs supervision before the entry into force of this Act.

§ 237

The county tax offices and the Central Tax Board may provide the preliminary information referred to in section 190 even before the entry into force of this Act.

HE 88/93 , VaVM 69/93

Entry into force and application of amending acts:

27.5.1994 / 375:

This Act shall enter into force on 1 June 1994.

HE 3/94 , VaVM 15/94

27.5.1994 / 376:

This Act shall enter into force on 1 June 1994.

HE 71/94 , VaVM 17/94

27.5.1994 / 377:

This Act shall enter into force on 1 June 1994.

HE 76/94 , La 28/94, La 29/94, VaVM 18/94

28.6.1994 / 613:

This Act shall enter into force on 1 September 1994.

The law applies to pending and subsequent applications when it enters into force.

HE 68/94 , VaVM 24/94

2.8.1994 / 700:

This Act shall enter into force on 1 December 1994.

The provisions of section 198 of the Act shall apply to an appeal against a decision of a county court issued after the entry into force of this Act.

HE 143/93 , LaVM 11/94

19.8.1994 / 735:

This Act shall enter into force on 1 September 1994.

Prior to the entry into force of the law, the necessary measures for its implementation may be taken.

HE 21/94 , LaVM 12/94

8.12.1994 / 1108:

HE 161/94 , VaVM 53/94

16.12.1994 / 1216:

This Act shall enter into force on 1 March 1995.

HE 126/94 , VaVM 74/94

16.12.1994 / 1218:

1. This Act shall enter into force on a date to be determined by regulation.

2. The law shall apply when the goods or services have been delivered, the imported goods have been released from customs supervision or the goods or services have been used for their own use on or after the date of entry into force of the law.

3. No tax shall be payable on the sale of goods acquired as capital goods which have been delivered or transferred from customs supervision to the seller or which the seller has prepared for his own use before the entry into force of the law, if the goods have been acquired for non-deductible uses and a tax has been paid for the use.

4. A person who becomes a taxable person under this Act may not make the deduction referred to in section 112 from fixed assets acquired or manufactured himself before the entry into force of this Act. Feed materials and fertilizers acquired before the entry into force of the Act may not be deducted within the meaning of section 112 of the VAT Act or this Act.

5. A person who is taxable under this Act shall, at the time of entry into force of this Act, receive a deduction referred to in Chapter 10 or a refund referred to in section 131 from movable property and installation work in his possession which he has acquired or manufactured himself, if it has not been deductible under the VAT Act the goods have been delivered, manufactured or released for customs use for the purposes referred to in those paragraphs or the service has been performed on or after 1 July 1994.

6. A taxable person under this Act shall receive the deduction or refund referred to in subsection 5 from goods or services in his possession used in the construction or renovation of a building or permanent structure when the Act enters into force, if no deduction could be made under the VAT or Turnover Tax Act and the construction or renovation taken on or after 1 July 1994.

7. However, the provisions of subsection 5 shall not apply to goods the probable economic life of which at the time of acquisition has not exceeded three years or which have been acquired as part of a building or permanent structure or equipment belonging to them, unless the goods referred to in subsection 6 are goods.

8. If, at the time of entry into force of this Act, a trader is in possession of feed or fertilizer substances or raw materials intended for resale, the acquisition of which may have been subject to a deduction under the Turnover Tax Act or the VAT Act, the trader shall pay 18% the tax-free purchase price of the feed materials or the tax base of the imported goods.

HE 222/94 , VaVM 63/94

16.12.1994 / 1228:

This Act shall enter into force on 1 January 1995.

HE 276/94 , VaVM 72/94

29.12.1994 / 1483:

This Act shall enter into force on a date to be determined by decree.

The law applies to vehicles for which car tax is levied under the Car Tax Act.

HE 322/94 , VaVM 89/94

29.12.1994 / 1486:

1. This Act shall enter into force on a date to be determined by regulation.

2. Unless otherwise provided below, the law shall apply when the goods sold or the services are performed, the intra-Community acquisition is made, the imported goods are released from customs supervision or the goods or services are used for personal use on or after the date of entry into force of the law.

3. No tax shall be payable on the sale of goods or services acquired as capital goods which have been supplied, performed or transferred from customs supervision to the seller or which the seller has taken for his own use before the entry into force of the law, if the goods or services have been acquired for non-deductible uses and a deduction could be made or if a tax had been paid on the taking of the goods or services for their own use.

4. This Act shall apply, upon the entry into force of the Act, to an unfinished service or supply of goods which, under the provisions previously in force, would be excluded from the scope of VAT, in so far as the service was provided or goods delivered to the installation site after the entry into force.

5. The sale of a service or good which was not subject to VAT under the provisions previously in force shall not be subject to tax in so far as it has accrued consideration before the entry into force of this Act.

6. Sections 79 and 85a (3) of this Act shall apply to services received on or after the date of entry into force of this Act. The Act applies to those subscription fees referred to in section 80 of the VAT Act which are received on or after the date of entry into force of the Act. However, the Act does not apply to the above-mentioned subscription fees received during 1995, if the subscription was delivered before the entry into force of the Act.

7. Sections 80 and 83 of this Act shall apply to services and goods supplied to a person entitled to a deduction from the taxable amount on or after the date of entry into force of the Act.

8. The provisions of Chapters 10 and 12 of the Law concerning deductible and refundable tax apply where the goods sold or the services are performed, the intra-Community acquisition is made or the imported goods are released from customs supervision to the person entitled to deduction or refund on or after the date of entry into force.

9. A person who becomes taxable under this Act may not make the deduction referred to in section 112 from fixed assets acquired or manufactured himself before the entry into force of this Act.

10. A taxable person under this Act shall, at the time of entry into force of this Act, receive the deduction referred to in Chapter 10 or the refund referred to in section 131 from movable property and installation work in his possession which he has acquired or manufactured himself, if no deduction has been made under the provisions previously in force. and where the goods have been delivered, self-manufactured or released for customs use for the purposes of those provisions or the service has been performed on or after 1 July 1994.

11. The provisions of subsection 10 shall not apply to goods the probable economic life of which at the time of acquisition has not exceeded three years, nor to goods acquired for installation as part of a building or permanent structure or equipment belonging to them, unless the goods referred to in subsection 12 are goods.

12. A person who becomes taxable under this Act shall receive the deduction or refund referred to in subsection 10 from the goods or services in his possession used in the construction or renovation of a building or permanent structure at the time of entry into force of this Act, if no deduction could be made on the basis of previously valid regulations. basic improvements were made on or after 1 July 1994.

13. The deduction referred to in subsections 10 and 12 above shall be made in the month of entry into force of the Act.

14. If, on the entry into force of this Act, a taxable person is in possession of fuels or natural gas referred to in section 57 of the Act, the acquisition of which may be subject to a deduction under the Turnover Tax Act or the VAT Act, the taxpayer shall pay 18% of the tax-free purchase price or import price. on a complaint. The above shall also apply to fuel from which a deferred deduction may have been made on the basis of an advance payment before the entry into force of this Act but which is used only after the entry into force of this Act. When, after the entry into force of this Act, a taxable person uses fuel referred to in section 57 (2) on which tax has been paid in the manner referred to above, may allow the taxable person to deduct the tax paid on fuel used before the beginning of June 1995. The tax is deducted per month of fuel use.

15. Goods imported into Finland and placed under the temporary importation procedure referred to in sections 17 and 18 of the Customs Tax Act (575/78) or transferred under section 18 of the Customs Act (573/78)the customs terminal referred to in section 20, the free zone referred to in section 20 of the Customs Act or the customs warehouse referred to in section 25 of the Customs Act before the entry into force of this Act shall be subject to the provisions in force when the goods are placed under the procedure. When goods are removed from the scope of the above procedure, the provisions of this Act concerning the importation of goods shall apply. It is a condition that the goods have been in free circulation in a State belonging to the Community on the date of entry into force of this Act before being placed under the above procedures.

16. Goods placed under a transit procedure before the entry into force of this Act shall be subject to the provisions in force when the goods were placed under the procedure during the period in which the goods are subject to the above provisions. At the end of the procedure, the provisions of this Act concerning the importation of goods shall apply. It is a condition that the goods have been in free circulation in a State belonging to the Community on the date of entry into force of this Law before the transit procedure and that the goods have been placed under the procedure in the State of establishment as a result of a sale by a trader.

17. The provisions of this Act concerning the importation of goods shall also apply to the use of goods in Finland after the entry into force of this Act if:

1) the goods have been sold to the user before the entry into force of the Act in a State which is a member of the Community when the Act enters into force;

2) the sale has been or may have been exempted in the State of departure on the basis of the provisions relating to sales abroad; and

3) the goods have not been imported before the entry into force of the Act.

18. The importation referred to in subsections 15 and 16 above shall take place in Finland if the procedure referred to in the said legal acts ends in Finland.

19. The importation of goods is not subject to tax under paragraphs 15 to 17 if the goods are transported or dispatched outside the Community.

20. No tax shall be levied on the importation of goods in the situations referred to in subsection 15 if the goods other than the means of transport are dispatched or transported back to the exporter in the State from which the goods have been temporarily imported.

21. The importation of a means of transport temporarily imported before the entry into force of this Act shall not be subject to tax in the situations referred to in subsection 15 if:

1) the means of transport has been acquired or imported in accordance with the general provisions on taxation and the export of the means of transport has not given rise to any exemption or refund;

(2) the first use of the means of transport took place before 1 January 1987; or

3) the amount of tax payable on the importation of the means of transport would be insignificant.

22. For VAT purposes in January-March 1995, the period referred to in Article 147 (1), Article 162 (2) and Article 162b (5) of the Law is the 25th day of the second month following the calendar month.

23. The possibility of recourse under Article 162 (5) of that law applies for the first time to the 1996 tax.

HE 283/94 , VaVM 91/94, Council Directive 77/388 / EEC; OJ No L 145, 13. 6. 1977, p. 1, 91/680 / EEC; OJ No L 376, 31. 12. 1991, p. 1, 92/111 / EEC; OJ No L 384, 30. 12. 1992, p. 47, 92/77 / EEC; OJ No L 316, 31. 10. 1992, p. 1, 79/1072 / EEC; OJ No L 331, 27. 12. 1979, p. 11, 86/560 / EEC; OJ No L 326, 21. 11. 1986, p. 40, 83/181 / EEC; OJ No L 105, 23. 4. 1983, p. 38, 78/1035 / EEC; OJ No L 366, 28. 12. 1978, p. 34, 69/169 / EEC; OJ No L 133, 4. 6. 1969, p. 6

17.3.1995 / 347:

This Act shall enter into force on 1 April 1995.

LA 113/94, LA 114/94, VaVM 102/94

17.3.1995 / 350:

This Act shall enter into force on 1 April 1995.

HE 336/94 , VaVM 98/94

21.4.1995 / 649:

This Act shall enter into force on 1 September 1995.

HE 94/93 , LaVM 22/94, SuVM 10/94

11.03.1995 / 1244:

This Act shall enter into force on 1 January 1996.

The law applies to the VAT due to the Social Insurance Institution for 1996.

HE 67/95 , VaVM 15/95, EV 67/95

29.12.1995 / 1767:

This Act shall enter into force on 1 January 1996.

This Act shall apply unless otherwise provided below when the goods sold or the service is performed, the intra-Community acquisition is made, the imported goods are released from customs control, the goods or services are taken for personal use or the goods are removed from storage on or after the date of entry into force.

The provisions on the marginal taxation of second-hand goods and works of art, collectors' items and antiques shall apply to goods which have been delivered or transferred from customs supervision to a taxable dealer on or after the date of entry into force of this Act. However, a taxable dealer may also apply the procedure referred to in section 79k to goods which he has supplied on or after the date of entry into force of the law. However, the taxable dealer shall not be entitled to make the deduction referred to in section 72k (2) on the basis of the purchase price of the goods when calculating the profit margin if he has been entitled to deduct the purchase or importation of the goods pursuant to section 83, Based on Chapter 10.

Tax shall not be paid on the sale of goods for the acquisition of which the seller has not been able to make a deduction on the basis of section 228 (3) in force when this Act entered into force.

Section 36 (5), section 58 (1), section 71 (4), section 72d (3), section 94 (22) and section 129 of the Act apply when the goods sold are delivered or the service is performed. the intra-Community acquisition has been made, the imported goods have been released from customs supervision or the goods or services have been used for their own use on or after 1 January 1995.

Section 45 (3) of the Act applies when the service is provided on or after 1 May 1995.

Prior to the entry into force of this Act, the measures required for the implementation of the Act may be taken.

Subsection 8 has been repealed by L on 30.12.1996 / 1264 . (30.12.1996 / 1264)

HE 168/95 , VaVM 48/95, EV 173/95

7.6.1996 / 381:

This Act shall enter into force on 1 July 1996.

The law applies when the goods sold have been delivered, the intra-Community acquisition has been made, the imported goods have been released from customs control, the goods have been taken for personal use or the goods have been removed from storage on or after the date of entry into force of the law.

HE 39/96 , VaVM 12/96, EV 50/96

26.7.1996 / 542:

This Act shall enter into force on 1 January 1997.

HE 46/96 , VaVM 20/96, EV 105/96

11.1.1996 / 805:

This Act shall enter into force on 1 December 1996. Transitional provisions shall be laid down separately by law.

HE 92/1996 , LaVM 10/1996, EV 123/1996

20.12.1996 / 1123:

This Act shall enter into force on 1 January 1997.

For November and December 1996, a tax return shall be issued in accordance with the provisions in force before the entry into force of this Act.

The annual declaration must be submitted for 1996. It is subject to the provisions in force before the entry into force of this Act.

A tax increase in marks referred to in section 182 (4) of the Act may be imposed when the obligation to notify is neglected after the Act enters into force.

HE 202/1996 , VaVM 42/1996, EV 205/1996

30.12.1996 / 1257:

This Act shall enter into force on 1 January 1997.

HE 238/1996 , VaVM 48/1996, EV 253/1996

30.12.1996 / 1264:

This Act shall enter into force on 1 March 1997.

The law applies when the sold goods have been delivered or the service has been performed, the obligation to pay tax on the imported goods has arisen in the manner referred to in section 87, the goods or services have been taken for personal use or the goods have been transferred from storage on or after the entry into force of the Act.

This law repeals subsection 8 of the entry into force of the Act of 29 December 1995 amending the VAT Act (1767/95) .

HE 184/1996 , VaVM 45/1996, SuVM 3/1996, EV 246/1996

19.6.1997 / 585:

This Act shall enter into force on 1 July 1997.

This Act applies unless otherwise provided below when the goods sold or the service is performed, the intra-Community acquisition has been made, the imported goods are liable to tax in the manner referred to in section 87 or the goods or services have been taken for personal use after entry into force.

Section 72d (3) of the Act applies when the goods or services are delivered on or after 1 January 1995.

HE 64/1997 , VaVM 9/1997, EV 76/1997, Council Decision 97/212 / EC; OJ No L 86, 28. 3. 1997, p. 29

19.12.1997 / 1265:

1. This Act shall enter into force on 1 January 1998.

2. The law shall apply, unless otherwise provided below, when the goods sold or the service has been performed, the goods or services have been taken for personal use, an intra-Community acquisition has been made, the goods have been transferred from storage or imported goods have become liable to tax under section 87 into force.

3. The Act shall apply to subsidies or grants included in the taxable amount and to the compensation referred to in Section 85a (1) (5) which have been received after the entry into force of the Act.

4. The consideration or part of the consideration received for the sale of goods or services that has accrued before the entry into force of this Act shall be subject to the tax rates previously in force.

5. Sections 85 and 85a of this Act shall apply to the intra-Community acquisition of goods which, in accordance with section 138b, are allocated to the calendar months following the entry into force of the Act.

6. Section 72d (4) of this Act shall apply when the goods or services are delivered on or after 1 January 1995.

HE 111/1997 , VaVM 35/1997, EV 204/1997

30.12.1997 / 1381

This Act shall enter into force on 1 January 1998.

Upon the entry into force of the Act, appeals pending before the Customs Board will be transferred to the Uusimaa County Court.

HE 192/1997 , LaVM 18/1997, EV 234/1997

9.10.1998 / 727:

This Act shall enter into force on 1 January 1999.

The Act applies to the compensation referred to in section 85a (1) (5) which has been received after the entry into force of the Act.

HE 33/1998 , VaVM 24/1998, EV 94/1998

14.12.1998 / 962:

This Act shall enter into force on 1 January 1999.

This Act shall apply when the goods sold have been delivered or the service has been performed, an intra-Community acquisition has been made or the imported goods have been released from customs supervision to a person entitled to deduction or refund after the entry into force of the Act.

HE 207/1998 , VaVM 44/1998, EV 168/1998

24.6.1999 / 763:

This Act shall enter into force on 1 July 1999.

This Act shall apply when the goods sold have been delivered, the intra-Community acquisition has been made, the imported goods are liable to tax, the goods have been taken for personal use or the goods have been removed from the storage procedure after the entry into force of the Act.

HE 6/1999 , VaVM 1/1999, EV 6/1999

10.8.1999 / 940:

This Act shall enter into force on 1 January 2000.

The law applies when the goods sold or the service has been performed, the intra-Community acquisition has been made, the obligation to pay tax on the imported goods has arisen or the goods or services have been taken for personal use after the entry into force of the law.

The provisions of the Act concerning deductible and refundable tax apply when the goods sold have been supplied or the service has been performed, an intra-Community acquisition has been made or the imported goods have become liable to tax after the entry into force of the Act.

HE 28/1999 , VaVM 5/1999, EV 23/1999, Council Directive 77/388 / EEC; OJ No L 145, 13. 6. 1977, p. 1, Council Directive 98/80 / EC; OJ No L 281, 17. 10. 1998, p. 31

30.12.1999 / 1347:

This Act shall enter into force on 1 January 2000.

HE 149/1999 , VaVM 30/1999, HaVL 10/1999, EV 131/1999

31.3.2000 / 332:

This Act shall enter into force on 15 April 2000.

The law applies to construction services and other property management services performed or taken into personal use on or after 1 January 2000.

HE 179/1999 , VaVM 3/2000, EV 27/2000

20.4.2000 / 391:

This Act shall enter into force on 1 May 2000.

Article 42 (1) (8) of the Law on VAT, repealed by that law, applies until 31 December 2000.

HE 6/2000 , TaVM 4/2000, EV 39/2000

27.10.2000 / 875:

This Act shall enter into force on 1 November 2000.

HE 112/2000 , VaVM 19/2000, EV 134/2000, Council Directive 2000/47 / EC; OJ No L 193, 29. 7. 2000, p. 73

16.3.2001 / 250:

This Act shall enter into force on 1 April 2001.

HE 188/2000 , TaVM 2/2001, EV 13/2001

26.10.2001 / 915:

This Act shall enter into force on 1 January 2002.

The law applies if the goods or services have been delivered, an intra-Community acquisition has been made, the obligation to pay tax has arisen on the imported goods or the goods or services have been taken for personal use after the entry into force of the law.

HE 91/2001 , VaVM 12/2001, EV 101/2001

13.12.2001 / 1239:

This Act shall enter into force on 1 January 2002.

HE 164/2001 , VaVM 31/2001, EV 176/2001

21.12.2001 / 1457:

This Act shall enter into force on 1 January 2002.

The law applies when the goods have been delivered or the service provided to the person entitled to a refund, an intra-Community acquisition has been made or the imported goods have been released from customs supervision after the entry into force of the law.

HE 130/2001 , VaVM 33/2001, EV 183/2001

25.11.2002 / 971:

This Act shall enter into force on 1 July 2003.

This Act applies when the service has been performed or taken for personal use on or after the date of entry into force of the Act.

HE 125/2002 , VaVM 16/2002, EV 147/2002, Council Directive 2002/38 / EC; OJ No L 128, 15. 5. 2002, p. 41. Council Regulation (EC) No 792/2002; OJ No L 128, 15. 5. 2002, p. 1

11.12.2002 / 1071:

This Act shall enter into force on 1 January 2003.

The law shall apply, unless otherwise provided below, when the goods sold have been delivered or the service has been performed, the intra-Community acquisition has been made, the imported goods have been released from customs supervision or the goods have been used for their own use on or after the date of entry into force.

The sale of a service or good that is not taxed before the entry into force of this Act shall not be subject to tax to the extent that it has accrued consideration before the entry into force of this Act.

The provisions on marginal taxation apply to works of art which have been supplied or transferred from customs supervision to a taxable dealer on or after the date of entry into force of the law.

HE 131/2002 , VaVM 24/2002, SiVL 9/2002, EV 170/2002

25.4.2003 / 325:

This Act shall enter into force on 1 January 2004, unless otherwise provided below.

However, section 13a (2) of the Act enters into force on 1 June 2003.

The law shall apply, unless otherwise provided below, when the goods sold have been delivered or the service has been performed, the intra-Community acquisition of goods has been made, the imported goods have been released from customs control, the goods have been taken for personal use or the goods have been removed from storage on or after the date of entry into force.

The provisions of Chapter 10 of the Act concerning deductible tax apply when the goods sold or the service is performed or the imported goods are transferred from customs supervision to a trader entitled to deduct or the intra-Community acquisition of goods is made or the goods or services are produced on or after the entry into force of the law.

HE 266/2002 , VaVM 43/2002, EV 285/2002

15.12.2003 / 1072:

This Act shall enter into force on 1 January 2004.

HE 117/2003 , VaVM 27/2003, EV 67/2003

30.12.2003 / 1301

This Act shall enter into force on 1 January 2004.

Sections 3 and 149a – 149e of the Act shall apply to the financial year or part of the financial year beginning on or after the date of entry into force of this Act, if the financial year has begun before the said date. If part of the financial year is shorter or longer than 12 months, the calculation rule pursuant to section 3 (3) of the Act applies. For financial years or parts of financial years ending in 2004, relief may be applied for no earlier than 1 January 2005.

Section 32 (2) and Section 33 (3) of the Act apply to construction services and other property management services that have been performed or taken for personal use on or after the date of entry into force of the Act.

HE 135/2003 , VaVM 38/2003, EV 110/2003

24.6.2004 / 573:

This Act shall enter into force on 1 July 2004.

The law applies to applications initiated on or after the date of entry into force of the law.

HE 57/2004 , VaVM 4/2004, EV 63/2004

29.10.2004 / 935:

This Act shall enter into force on 1 January 2005.

The law applies when the goods sold have been delivered or the service has been performed, the intra-Community acquisition of the goods has been made, the imported goods have been released from customs control or the goods have been taken for personal use on or after the date of entry into force of the law.

HE 124/2004 , VaVM 17/2004, EV 125/2004, Council Directive 2003/92 / EC (32003L0092); OJ No L 260, 11. 10. 2003, p. 8

21.12.2004 / 1161:

This Act shall enter into force on 1 January 2005.

The Act shall apply to the financial year beginning on or after the date of entry into force of this Act, or to the part of the financial year after the entry into force of this Act, if the financial year has begun before the said date. The provisions in force at the time of entry into force of this Act shall apply to the part of the financial year preceding the entry into force of this Act. If part of the financial year is shorter or longer than 12 months, the calculation rule pursuant to section 3 (3) applies.

HE 147/2004 , LA 124/2004, VaVM 26/2004, EV 171/2004

21.12.2004 / 1234:

This Act shall enter into force on 1 January 2005.

HE 189/2004 , VaVM 32/2004, EV 201/2004

20.5.2005 / 331:

This Act shall enter into force on 1 January 2006.

The law applies when the goods sold have been delivered or the service has been performed or the intra-Community acquisition of the goods has been made on or after the date of entry into force of the law. Section 133 u of the Act applies for the first time to tax payable for a tax period beginning on the date of entry into force of the Act.

HE 22/2005 , VaVM 5/2005, EV 39/2005

23.6.2005 / 453:

This Act shall enter into force on 1 July 2005.

The law applies when the delivered goods or services have been delivered on or after the date of entry into force of the law.

HE 35/2005 , VaVM 11/2005, EV 54/2005

18.11.2005 / 903:

This Act shall enter into force on 1 January 2006.

The Act applies to a service performed or taken for personal use on or after the date of entry into force of the provisions of the Copyright Act mentioned in this Act.

HE 85/2004 , VaVM 21/2005, EV 123/2005

22.12.2005 / 1083

This Act shall enter into force on 1 January 2006.

HE 91/2005 , VaVM 22/2005, EV 141/2005

1.12.2006 / 1060:

This Act shall enter into force on 1 January 2007 and shall remain in force until the end of 2011.

The law applies when the obligation to pay the tax arises during the term of the law. (29.10.2010 / 904)

HE 119/2006 , VaVM 19/2006, EV 143/2006

8.12.2006 / 1103:

This Act shall enter into force on 1 January 2007.

HE 211/2006 , VaVM 29/2006, EV 178/2006

9.2.2007 / 148:

This Act shall enter into force on 15 February 2007.

HE 21/2006 , TaVM 25/2006, EV 252/2006

23.11.2007 / 1061:

This Act shall enter into force on 1 January 2008.

Unless otherwise provided below, this Act shall apply when the immovable property is transferred or its use changes in the manner referred to in section 120 on or after the date of entry into force of the Act.

The provisions of this Act concerning the revision of the deduction for investment property shall not apply if the construction service related to the new construction or renovation of the property was completed before 2004.

If the construction service related to the new construction or renovation of the property was completed in 2004 or later but before the entry into force of this Act, this Act shall apply to the part of the review period after the entry into force of this Act. However, the review period shall be five years from the beginning of the calendar year during which the construction service related to the new construction or renovation of the property was completed. When calculating the amount to be checked, the ratio 1/5 shall then be used instead of the ratio 1/10 referred to in section 121d (1). The provisions in force when the Act entered into force shall apply to the part of the review period prior to the entry into force of the Act.

Sections 33 and 121b of the Act apply if the property is transferred or its purpose changes on or after the date of entry into force of the Act.

Section 33 a of the Act applies when the service is taken for personal use on or after the date of entry into force of the Act. However, this provision shall not apply if the construction service related to the new construction or renovation of the property has been completed before 2004. In cases where such construction service was completed in 2004 or later but before the entry into force of this Act, the review period shall be calculated in accordance with subsection 4.

In the situations referred to in subsection 4, the deduction of the tax included in the acquisition shall not be revised to the detriment of the trader and section 33a shall not apply to the extent that the trader has paid tax on the basis of section 33 in force at the time of entry into force of this Act.

If the property has been sold before the entry into force of the Act in the situations referred to in subsection 4, the tax included in the buyer's acquisition during the review period after the entry into force of the Act or taxation of own use referred to in section 33a shall be considered the seller.

Section 209m of the Act does not apply to real estate investments referred to in subsection 3 or 4.

HE 44/2007 , VaVM 10/2007, EV 54/2007

21.12.2007 / 1312:

This Act shall enter into force on 1 January 2008.

This Act applies if the goods sold have been delivered, the service has been performed, an intra-Community acquisition has been made, the goods or services have been taken for personal use or the goods have been transferred from the storage procedure after the entry into force of the Act.

HE 110/2007 , VaVM 18/2007, EV 97/2007, Council Directive 2006/112 / EC, OJ No L 347, 11.12.2006, p. 1 (Council Directive 2006/69 / EC; OJ)

18.4.2008 / 246:

This Act shall enter into force on 1 May 2008.

HE 148/2007 , VaVM 5/2008, EV 25/2008

28.11.2008 / 737:

This Act shall enter into force on 1 December 2008.

The provisions in force when the Act enters into force shall apply to the importation of goods for which the obligation to pay tax has arisen pursuant to section 87 before the entry into force of this Act.

HE 145/2008 , VaVM 20/2008, EV 144/2008, Council Directive 2007/74 / EC; OJ No L 346, 29. 12. 2007, p. 6

28.11.2008 / 758:

This Act shall enter into force on 1 January 2009.

The law applies to a service performed or taken for personal use on or after the date of entry into force of the law.

HE 159/2008 , VaVM 21/2008, EV 148/2008

12.5.2008 / 785:

This Act shall enter into force on 1 October 2009.

The law applies, unless otherwise provided below, if the goods sold have been delivered, the goods have been taken for personal use, an intra-Community acquisition has been made, the goods have been transferred from the storage procedure or the imported goods have become liable to tax under section 87.

The tax rate in force at the time of the entry into force of this Act shall apply to the consideration received for the sale of the goods or a part thereof which has accrued before the entry into force of this Act.

The Act applies to an intra-Community acquisition of goods which, in accordance with section 138b, is allocated to the calendar months following the entry into force of the Act.

HE 114/2008 , VaVM 19/2008, EV 145/2008

01.09.2009 / 6:

This Act enters into force on a date to be determined by a Government decree.

The provisions in force at the time of entry into force of this Act shall apply to the sale of vehicles from which the provisions of the Car Tax Act in force at the time of entry into force of this Act apply to car tax.

The provisions of the VAT on car tax in force at the time of the entry into force of this Act shall apply to the amount of VAT paid in accordance with the provisions of the Car Tax Act in force at the time of the entry into force of this Act.

HE 192/2008 , VaVM 26/2008 , EV 185/2008

7.8.2009 / 605:

1. This Act shall enter into force on 14 August 2009.

2. The Act shall apply to the tax declared, paid and refunded for the tax period beginning on or after 1 January 2010 and for the tax period referred to in Section 13c (4) ending after 1 January 2010. (16.10.2009 / 747)

3. The provisions in force at the time of the entry into force of this Act shall apply to the tax declared, paid and refunded for the tax period ending before 1 January 2010. (16.10.2009 / 747)

4. Article 148 (1) and (2), in force at the time of the entry into force of this Law, shall not apply to the amount paid by a taxable person after 1 March 2010 or to Article 148 (3) for tax on or after 1 January 2010. 16.10.2009 / 747)

5. A taxable person shall have the right to deduct from the last tax period ending before 1 January 2010 the amount referred to in section 149 in force at the time of entry into force of this Act for the tax period beginning on 1 January 2010. If the taxpayer has received back the non-deductible amount on the basis of section 149 or subsection 6 of the entry into force provision, it may not be deducted for the tax period beginning on 1 January 2010. (16.10.2009 / 747)

6. A taxable person whose financial year on 1 January 2010 becomes a calendar year on the basis of section 208a shall be entitled to a refund of the amount referred to in section 149 in force at the time of entry into force of the law for the last tax period ending before 1 January 2010. The refund shall be paid on the basis of the application or other statement received and the provisions in force when this Act entered into force shall apply mutatis mutandis.

7. Sections 149b – 149d of the Act apply to financial years ending on or after 1 January 2010. (16.10.2009 / 747)

8. A taxable person whose financial year on 1 January 2010 becomes a calendar year pursuant to Article 208a shall be entitled to the relief referred to in Article 149a for the accounting period ending on or after 1 January 2010 for the calendar months preceding 1 January 2010. tax. The provisions in force when this Act enters into force shall apply mutatis mutandis to relief. For the purposes of the provisions on relief, the financial year shall be the calendar months preceding the financial year in accordance with the Accounting Act prior to 1 January 2010. (16.10.2009 / 747)

9. A taxpayer whose financial year on 1 January 2010 changes from a calendar year referred to in section 208a to a financial year in accordance with the Accounting Act shall be entitled to the relief referred to in section 149a for a financial year ending on 1 January 2010 tax payable. For the purposes of the provisions on relief, the financial year shall be the calendar months following the financial year in accordance with the Accounting Act after 1 January 2010. (16.10.2009 / 747)

10. However, a taxable person whose tax period is the tax period referred to in Article 162a (2) to (4) shall, on application, be deemed to have a tax period shorter than that referred to in those paragraphs from 1 January 2010, provided that the taxable person submits an application within three months of 1 January 2010. (16.10.2009 / 747)

11. If a tax return for a tax period ending before 1 January 2010 is received by the tax office after 1 March 2010, the tax office shall order the taxpayer to pay the tax declared by the taxpayer. (16.10.2009 / 747)

12. Section 182 (1) (1), in force at the time of the entry into force of this Act, shall not apply to tax due for a tax period ending before 1 January 2010 which has not been paid within the prescribed period or which has been manifestly underpaid if the tax is due on 1 January 2010 or later (16.10.2009 / 747)

13. If a tax assessment decision for a tax period ending before 1 January 2010 is made on or after 1 January 2010, the tax increase referred to in section 183 (3) in force when this Act enters into force shall be calculated until 31 December 2009. (16.10.2009 / 747)

14. If a decision on tax refundable for a tax period ending before 1 January 2010 is made on or after 1 January 2010, the interest referred to in section 187 (2) in force when this Act enters into force shall be paid until the date of the decision on refundable tax . (16.10.2009 / 747)

15. A taxable person who has declared that the tax due for a calendar month ending before 1 January 2010 is too high or that the deductible tax is too low may correct the error by deducting too much tax during the financial year beginning on or after 1 January 2010. If the taxpayer's financial year on 1 January 2010 becomes a calendar year referred to in section 208a, the correction may be made during the financial year applicable from 1 January 2010. (16.10.2009 / 747)

HE 221/2008 , VaVM 7/2009, EV 66/2009

16.10.2009 / 747:

This Act shall enter into force on 21 October 2009.

The law will apply from 14 August 2009.

HE 129/2009 , VaVM 12/2009, EV 115/2009

16.10.2009 / 748

This Act shall enter into force on 21 October 2009 and shall remain in force until 31 December 2009.

The law will apply from 14 August 2009.

HE 129/2009 , VaVM 12/2009, EV 115/2009

13.11.2009 / 886:

This Act shall enter into force on 1 January 2010, however, with section 69c and its preceding subheading coming into force on 1 January 2013 and section 69d and its preceding subheading coming into force on 1 January 2011.

This Act applies when the obligation to pay the tax arises after the entry into force of the Act.

Section 162e of the Act applies for the first time to a recapitulative statement issued for a calendar month beginning on the date of entry into force of the Act.

Section 204 of the Act shall apply when the decision concerning the second tax period or another taxpayer giving rise to the adjustment referred to in the section has become final after the entry into force of the Act.

HE 136/2009 , VaVM 16/2009, EV 127/2009

13.11.2009 / 887:

This Act shall enter into force on 1 January 2010. Section 69 c and its preceding subheading shall remain in force until 31 December 2012 and Section 69 d and its preceding subheading shall remain in force until 31 December 2010.

This Act applies when the obligation to pay the tax arises during the period of validity of the Act.

HE 136/2009 , VaVM 16/2009, EV 127/2009

22.12.2009 / 1359:

This Act shall enter into force on 1 January 2010.

Reimbursement applications made before the entry into force of this Act shall be subject to the provisions in force at the time of entry into force of this Act.

Section 70 (1) (6) to (8) and Section 71 (3) and (4) of this Act shall not apply to goods and services supplied before the entry into force of this Act.

HE 171/2009 , VaVM 37/2009, EV 197/2009

22.12.2009 / 1432:

This Act shall enter into force on 1 January 2010.

Prior to the entry into force of this Act, the measures required for the implementation of the Act may be taken.

HE 161/2009 , HaVM 18/2009, EV 205/2009

29.12.2009 / 1740:

This Act shall enter into force on 1 January 2010.

HE 244/2009 , VaVM 43/2009, EV 252/2009

29.12.2009 / 1780:

This Act shall enter into force on 1 July 2010.

The law applies, unless otherwise provided below, if the goods sold or the service has been performed, the goods or services have been taken for personal use, an intra-Community acquisition has been made, the goods have been transferred from the storage procedure or the imported goods have become taxable under section 87 .

The Act applies to subsidies and grants included in the tax base, compensation received by Yleisradio Oy from the State Television and Radio Fund and compensation received by Ålands Radio and TV Ab from television fee income received after the entry into force of the Act.

The tax rate in force at the time of the entry into force of this Act shall apply to the consideration or part thereof received from the sale of goods or services.

The Act applies to an intra-Community acquisition of goods which, in accordance with section 138b, is allocated to the calendar months following the entry into force of the Act.

HE 137/2009 , VaVM 32/2009, EV 180/2009

11.6.2010 / 529:

This Act shall enter into force on 1 September 2010.

HE 288/2009 , VaVM 12/2010, EV 37/2010

16.7.2010 / 686:

This Act shall enter into force on 1 April 2011, provided that section 8b, section 80 (2) and (3), section 94 (1) (12) and section 140 (1) and (2) enter into force on 1 August 2010.

This Act applies when the obligation to pay the tax arises after the entry into force of the Act. However, this Act shall not apply to an unfinished service referred to in section 8 c at the time of entry into force of this Act, the performance of which was actually commenced before the entry into force of this Act, but shall be subject to the provisions in force at the time of entry into force of this Act.

HE 41/2010 , VaVM 21/2010, EV 111/2010

16.7.2010 / 687:

This Act shall enter into force on 1 August 2010 and shall remain in force until 31 March 2011.

HE 41/2010 , VaVM 21/2010, EV 111/2010

29.10.2010 / 905:

This Act shall enter into force on 1 January 2011.

The Act applies to construction services and other property management services performed on or after the date of entry into force of the Act.

HE 123/2010 , VaVM 35/2010, EV 154/2010

30.12.2010 / 1392:

This Act shall enter into force on 1 January 2011.

The law applies to goods and services for which the obligation to pay the tax arose after the entry into force of the law.

HE 162/2010 , VaVM 52/2010, EV 257/2010, Council Directive 2009/162 / EU (32009L0162); OJ No L 15, 15. 1. 2010, p. 14

30.12.2010 / 1413:

This Act shall enter into force on 1 January 2011.

HE 122/2010 , HE 258/2010 , VaVM 47/2010, EV 240/2010

25.3.2011 / 267:

Section 101b of this Act shall enter into force on 1 January 2013. Section 156b (4) of the Act shall enter into force on 1 April 2011 and shall apply from 1 October 2010.

HE 311/2010 , VaVM 58/2010, EV 329/2010, Council Directive 2010/66 / EU; OJ No L 275, 20. 10. 2010, p. 1

29.4.2011 / 417:

This Act shall enter into force on 1 June 2011.

The law shall apply, unless otherwise provided below, when the obligation to pay tax on the sale of the service has arisen after the entry into force of the law.

Section 131 (1) (1) of the Act applies when the goods sold have been delivered or the service has been provided to a person entitled to a refund or an intra-Community acquisition has been made, the goods have been transferred from storage or the imported goods have become subject to tax after section 87.

HE 210/2010 , VaVM 62/2010, EV 358/2010

2.12.2011 / 1202:

This Act shall enter into force on 1 January 2012.

This Act shall apply, unless otherwise provided below, when the obligation to pay the tax arises after the entry into force of this Act.

The Act applies to an intra-Community acquisition of goods which, in accordance with section 138b, is allocated to the calendar months following the entry into force of the Act.

HE 52/2011 , VaVM 9/2011, EV 44/2011

29.6.2012 / 399:

This Act shall enter into force on 1 January 2013.

The law applies when the obligation to pay the tax arose on or after the date of entry into force of the law.

HE 25/2012 , VaVM 10/2012, EV 44/2012

31.8.2012 / 492

This Act shall enter into force on 1 January 2013.

HE 28/2012 , VaVM 14/2012, EV 66/2012

30.11.2012 / 706:

This Act shall enter into force on 1 January 2013.

This Act shall apply, unless otherwise provided below, when the obligation to pay the tax arises after the entry into force of this Act.

The Act applies to an intra-Community acquisition of goods which, in accordance with section 138b, is allocated to the calendar months following the entry into force of the Act.

HE 89/2012 , VaVM 24/2012 , EK 112/2012

21.12.2012 / 877:

This Act shall enter into force on 1 January 2013.

The provisions in force at the time of the entry into force of this Act shall apply to an appeal to an administrative court pending at the time of the entry into force of this Act and to a matter concerning tax exemption or deferral of payment of tax. Interest accrued on the basis of deferred payment of tax granted before the entry into force of this Act shall be subject to the provisions in force at the time of entry into force of this Act.

HE 76/2012 , VaVM 29/2012, EV 136/2012

21.12.2012 / 962:

This Act shall enter into force on 1 January 2013.

HE 145/2012 , HaVM 21/2012, EV 150/2012

11.8.2013 / 761:

This Act shall enter into force on 1 January 2014.

The law applies when the obligation to pay tax on the sale of the service has arisen after the entry into force of the law.

HE 108/2013 , VaVM 17/2013, EV 118/2013

11.8.2013 / 762:

This Act shall enter into force on 1 January 2014.

The law applies when the obligation to pay the tax arises on or after the date of entry into force of the law.

HE 107/2013 , VaVM 16/2013, EV 117/2013

11.8.2013 / 785:

This Act shall enter into force on 1 December 2013.

HE 191/2012 , VaVM 15/2013, PeVL 17/2013, LaVL 8/2013, EV 114/2013

27/06/2014 / 505

This Act shall enter into force on 1 January 2015.

This Act applies when the obligation to pay the tax arises after the entry into force of the Act.

HE 56/2014 , VaVM 5/2014, EV 58/2014, Council Directive 2008/8 / EC, OJ No L 44, 20.2.2008, p. 11-12

27/06/2014 / 507

This Act shall enter into force on 1 January 2015.

This Act applies when the obligation to pay the tax arises after the entry into force of the Act.

HE 31/2014 , VaVM 4/2014, EV 55/2014

08.08.2014 / 646:

This Act shall enter into force on 15 August 2014.

HE 39/2014 , TaVM 6/2014, EV 62/2014

12.12.2014 / 1091:

This Act shall enter into force on 1 January 2015.

HE 220/2014 , VaVM 31/2014, EV 193/2014

20.03.2015 / 251:

This Act shall enter into force on 1 July 2015.

HE 267/2014 , VaVM 42/2014, EV 302/2014

24.4.2015 / 515:

This Act shall enter into force on 1 January 2016.

The law applies to financial years beginning on or after the date of entry into force of the law. For the financial year beginning before the entry into force of this Act, the provisions in force at the time of entry into force of this Act shall apply.

HE 363/2014 , VaVM 50/2014, EV 369/2014

7.8.2015 / 941

This Act shall enter into force on 1 January 2016.

An administrative decision issued before the entry into force of this Act shall be subject to the provisions in force at the time of entry into force of this Act.

HE 230/2014 , LaVM 26/2014, EV 319/2014

29.4.2016 / 305:

This Act shall enter into force on 1 May 2016.

If the obligation to pay the tax arose before the entry into force of this Act, the provisions in force when this Act entered into force shall apply to penalties for delay.

An appeal against a decision of the Customs pending at the time of the entry into force of this Act shall be subject to the provisions concerning interest payable on refundable tax in force at the time of the entry into force of this Act.

HE 153/2015 , HaVM 5/2016, EV 39/2016

29.6.2016 / 544:

This Act shall enter into force on 1 July 2016.

HE 74/2016 , LiVM 18/2016, EV 103/2016

09.09.2016 / 773:

This Act shall enter into force on 1 January 2017.

The Act applies to tax declared, paid and refunded for the tax period beginning on and after the date of entry into force of the Act and for the reindeer husbandry year ending after the date of entry into force of the Act.

The provisions in force at the time of entry into force of this Act shall apply to the tax declared, paid or refunded for the tax period ending before the entry into force of this Act, unless otherwise provided below.

In an appeal, a decision made after the entry into force of the Act concerning a tax period which ended before the entry into force of the Act shall be subject to the provisions of this Act.

Tax overpaid for a tax period ending before the entry into force of the Act may not be deducted for tax periods beginning on or after the date of entry into force of the Act and may not be reclaimed on or after the date of entry into force of the Act.

The provisions of this Act shall apply to the procedure for the abolition of tax assessed by assessment for the tax period ending before the entry into force of this Act. In this case, however, the provisions in force when the law entered into force shall apply to the penalties for failure to file a tax return.

The tax period of a taxable person shall be the tax period in force when the Act enters into force until the tax period changes in accordance with the provisions of this Act, unless otherwise provided by law elsewhere.

The provisions in force when the Act entered into force shall apply to the omissions referred to in section 168 a and section 218 (3) committed before the entry into force of the Act.

Penalties for failure to provide information on the obligation to provide information requested by a third party before the entry into force of the Act shall be subject to the provisions in force when the Act entered into force.

However, section 149a (2) of the Act applies to financial years beginning on or after 1 January 2016.

HE 29/2016 , VaVM 9/2016, EV 104/2016

12.09.2016 / 1064:

This Act shall enter into force on 1 January 2017.

This Act shall apply when the obligation to pay the tax arose after the entry into force of the Act, unless otherwise provided below.

If, upon entry into force of the Act, an unfinished construction service is taxed after the entry into force of this Act as a self-introduction of a service and on the basis of previously valid provisions as a sale of goods or services, the service is taxed under the provisions on self-commissioning. The obligation to pay the tax arises from the month of entry into force of the Act to the extent that the construction service is taken into private use before the entry into force of the Act.

However, advances accrued or paid before the entry into force of this Act to construction services which are taxed after the entry into force of this Act as self-employment and which would have been taxed as sales of goods or services under previous regulations shall be subject to the entry into force of this Act. provisions in force at the time of entry into force.

Unless otherwise provided below, this Act shall apply when the immovable property is transferred or its use changes in the manner referred to in section 120 of the VAT Act after the entry into force of this Act.

The deduction of input tax on property investment is not reviewed for machinery, equipment and furniture intended for a specific activity on the property that was acquired before 2016.

When the deduction of tax included in the acquisition of real estate investment is revised after the entry into force of this Act in respect of machinery, equipment or furniture intended for a specific activity performed on real estate, which was acquired in 2016:

1) the share of the deductible use referred to in section 121d (1) of the VAT Act shall be deemed to be the deductible use of the year preceding the entry into force of this Act;

2) the tax included in the acquisition is the tax included in the acquisition referred to in section 121 d (2) of the Value Added Tax Act or a lower tax calculated on the basis of the probable transfer price at the time of entry into force of the Machinery, Equipment or Furniture Act.

HE 110/2016 , VaVM 13/2016, EV 130/2016

16.12.2016 / 1152:

This Act shall enter into force on 1 January 2017.

This Act applies when the goods or services have been delivered after the entry into force of the Act.

HE 139/2016 , VaVM 21/2016, EV 182/2016

28.6.2017 / 455:

This Act shall enter into force on 3 July 2017.

HE 228/2016 , HaVM 8/2017, EV 57/2017

11.8.2017 / 523:

This Act shall enter into force on 1 January 2018.

Sections 86b and 160 shall apply to the importation of goods in respect of which the obligation to pay the tax arose before the entry into force of this Act as they were when this Act entered into force.

HE 45/2017 , VaVM 3/2017, EV 67/2017

14.12.2017 / 882:

This Act shall enter into force on 1 January 2018.

The law applies when the obligation to pay the tax arises on or after the date of entry into force of the law.

HE 111/2017 , VaVM 14/2017, EV 129/2017

28.12.2017 / 1133:

This Act shall enter into force on 1 January 2018.

This Act applies to those comprehensive care services in which construction work begins on or after the date of entry into force of the Act.

HE 155/2017 , VaVM 25/2017, EV 180/2017

12.01.2018 / 23:

This Act shall enter into force on 1 November 2019.

HE 97/2017 , VaVM 26/2017, EV 182/2017

04.05.2018 / 311:

This Act shall enter into force on 1 July 2018.

HE 145/2017 , LiVM 3/2018, EV 20/2018

01.06.2018 / 416:

This Act shall enter into force on 1 January 2019.

This Act applies to the sale of services related to the distribution of an instrument issued after the entry into force of the Act, which entails the obligation to accept it as consideration or part of the consideration for the sale of goods or services, and to the sale of goods and services related to such instrument.

The provisions in force at the time of entry into force of this Act shall apply to the sale of services related to the distribution of an instrument issued before the entry into force of the Act with an obligation to accept it as consideration or part of the sale of goods or services and to the sale of goods and services.

HE 25/2018 , VaVM 4/2018, EV 36/2018, Council Directive (EU) 2016/1065 (32016L1065); OJ L 177, 1.7.2016, p. 9

13.7.2018 / 545:

This Act shall enter into force on 1 January 2019.

The law applies when the obligation to pay the tax arises after the law enters into force.

HE 82/2018 , VaVM 9/2018, EV 73/2018, Council Directive (EU) 2017/2455 (32017L2455) OJ L 348, 29.12.2017, p. 7.

14.12.2018 / 1119:

This Act shall enter into force on 1 January 2019.

This Act applies if the obligation to pay the tax arose on or after the date of entry into force of the Act.

HE 148/2018 , VaVM 20/2018, EV 137/2018

18.01.2019 / 136:

This Act shall enter into force on 1 November 2020. (25.10.2019 / 1040)

The entry into force provision amended by L 1040/2019 entered into force on 1 November 2019 . The previous wording reads:

This Act shall enter into force on 1 November 2019.

HE 173/2018 , LiVM 33/2018, EV 191/2018

2.8.2019 / 182:

This Act shall enter into force on 1 April 2019.

The law applies when the obligation to pay the tax arises after the law enters into force.

HE 258/2018 , VaVM 27/2018, EV 202/2018

15.3.2019 / 342:

This Act shall enter into force on 1 November 2019.

The law applies to tax declared, paid or refunded on the effective date of the Act and for the tax period beginning thereafter.

The provisions in force at the time of the entry into force of this Act shall apply to the tax declared, paid or refunded for the tax period beginning before the entry into force of this Act, unless otherwise provided below.

The provisions in force at the time of entry into force of the Act shall apply to the omissions referred to in section 134 r in force before the entry into force of the Act.

HE 283/2018 , VaVM 30/2018, EV 39/2018

15.3.2019 / 345:

This Act shall enter into force on 1 July 2019.

This Act applies when the obligation to pay the tax arises after the entry into force of the Act, unless otherwise provided in subsection 3.

The Act applies to an intra-Community acquisition of goods which, in accordance with section 138b, is allocated to the calendar months following the entry into force of the Act.

HE 303/2018 , VaVM 33/2018, EV 254/2018

25.10.2019 / 1040:

This Act shall enter into force on 1 November 2019.

HE 21/2019 , LiVM 6/2019, EV 12/2019

29.11.2019 / 1113:

This Act shall enter into force on 1 January 2020.

This Act applies if the goods sold have been delivered on or after the effective date of the Act. The provisions in force when this Act entered into force shall apply to the sale of goods delivered before the entry into force of this Act.

Sections 18c, 18d, 26h and 26i of this Act shall apply if the goods have been transferred to or from another Member State on or after the date of entry into force of this Act. Goods transferred before the entry into force of this Act from Finland to a warehouse in another Member State or from another Member State to a warehouse in Finland from which the buyer has the right to take possession of the goods shall be subject to the provisions in force when this Act enters into force.

HE 7/2019 , VaVM 4/2019, EV 16/2019, Council Directive (EU) 2018/1910 (32018L1910); OJ L 311, 7.12.2018, p. 3

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