



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**VAT and other turnover taxes**

TAXUD/1032/07-EN Part 21

**VAT in the European Community**

**APPLICATION IN THE MEMBER STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS  
INFORMATION NETWORKS ETC.**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# FINLAND

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## GENERAL INFORMATION

**1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

Uusimaa Regional Tax Office  
Department of Corporate Taxation  
Opastinsilta 12, PO Box 30  
00052 VERO

Finland

Telephone: +358 10 193 390

Fax: +358 9 7311 4392

**2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT ARE AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?**

The address of the Finnish tax administration website is [www.vero.fi](http://www.vero.fi).

This website contains all the publications and forms on VAT issued by the Finnish Tax Administration and also contact details. The publications and forms are available in Finnish and Swedish.

The website also contains general information on VAT, contact points and the VAT forms in English.

**3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?**

The Finnish Value Added Tax Act and other regulations can be found in Finnish and Swedish on the Finlex legislation database website: [www.finlex.fi](http://www.finlex.fi). An English translation of the Value Added Tax Act is available at [www.finlex.fi/pdf/saadkaan/E9931501.PDF](http://www.finlex.fi/pdf/saadkaan/E9931501.PDF).

## VAT REGISTRATION OF FOREIGN TRADERS

**4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

VAT is payable on the sale of goods and services carried out as business in Finland, even if the business is conducted by a foreign taxable person and not from a fixed establishment.

A foreign taxable person with a fixed establishment in Finland is liable for VAT in the normal way for sales that take place in Finland. A foreign taxable person is registered for VAT the same way as Finnish taxable persons. A foreign taxable person has the same rights, and is subject to the same obligations and other rules and regulations as any other taxable person.

For administrative reasons, minor sales transactions are excluded from the scope of VAT. The threshold for the inclusion of this type of business is turnover of EUR 8 500. The threshold does not apply to foreign businesses without a fixed establishment in Finland. Such traders may, however, apply for registration.

Generally, the purchaser is VAT-liable for goods and services sold in Finland (reverse charge) when the seller is a foreign taxable person with no fixed establishment in Finland.

The seller is always VAT-liable, i.e. the reverse charge does not apply, in the following circumstances:

- where the purchaser is a foreigner with no fixed establishment in Finland and has not been registered for VAT;
- where the purchaser is a private individual. Private individuals are, however, liable for VAT when they purchase a new means of transport from another Member State;
- where distance sales of goods to Finland from another Member State are involved and the purchasers are private individuals or equivalent;
- where passenger transport services are involved;
- where the following services performed in Finland are involved: teaching, scientific services, cultural, entertainment and sports events and other such services, and services directly linked to their organisation.

A foreigner engaged in intra-Community acquisitions or supplies in Finland is required to submit a declaration. A foreigner engaged in “zero-rated” sales in Finland must register as VAT-liable in Finland, in order to receive a refund of the VAT included in acquisitions made in Finland.

**5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

A foreign trader without a fixed establishment in Finland need not register for VAT when it is possible to apply the reverse charge system. Under this system, the purchaser is liable for VAT on sales. The circumstances in which the reverse charge is not applied are described under question 4.

A foreign trader without a fixed establishment in Finland may register on a voluntary basis.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX E-MAIL...)**

Uusimaa Regional Tax Office  
Department of Corporate Taxation  
Opastinsilta 12, PO Box 30  
00052 VERO

Finland

Telephone: +358 10 193 390

Fax: +358 9 7311 4700

Registration is conducted in cooperation with the National Board of Patents and Registration, using joint forms. Registration forms are available at [www.ytj.fi](http://www.ytj.fi).

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

There is no separate VAT number for domestic trade in Finland. Every business is, however, given a business/corporation identity code, in other words, a business ID. A new business receives a business ID as soon as the authorities have received the start-up notification form and have registered the business in the Finnish Business Information System (YTJ).

The trader must complete a start-up notification form (the Y form). There are three types of this form, and the trader must select the right one for his company. The Y1 form is for limited liability companies and associations, the Y2 form for general and limited partnerships and the Y3 form for private traders.

A foreign trader must append to the form an extract from the foreign trade register as well as its Finnish or Swedish translation, showing the company's name, domicile, business sector, accounting period and the persons with signatory rights. If the trader is an association or company, the form must be accompanied by the articles of association or partnership or equivalent regulations or a certified copy of the regulations concerned, along with a Finnish or Swedish translation.

If it is necessary to appoint a tax representative, the foreign trader should attach the power of attorney given to the tax representative, drawn up in the proper legal fashion. The power of attorney authorizes the tax representative to act as the trader's representative and, as such, to sign documents required by the VAT Act. A Finnish or Swedish translation of the power of attorney must also be attached to the form.

When a tax representative needs to be appointed, and the foreign trader has himself signed the registration form, the tax representative's undertaking to act as representative must be attached.

The trader is notified of the registration and is given a business ID.

A VAT number is required for intra-Community trade. A trader who engages in intra-Community sales or acquisitions forms his VAT number from his business ID by adding the country code FI to the beginning and removing the hyphen.

Examples:

Business ID - 1234567-8

VAT number - FI12345678

## **THRESHOLDS**

### **8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

### **9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

### **10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

A foreign national who does not have a domicile or fixed establishment in another Member State or in a State with which Finland has a legal arrangement for mutual assistance between the authorities, the scope of which corresponds to Council Directive 76/308/EEC on mutual assistance for the recovery of claims relating to certain payments, customs duties, levies and other measures and to Council Regulation (EC) No 1798/2003 on administrative cooperation in the field of value-added tax and repealing Regulation (EEC) No 218/92, and who does not have a fixed establishment in Finland and who wishes to derogate from the reverse charge system, may apply to become VAT-liable for sales conducted in Finland. For the application to be approved, however, the foreign taxable person must have a tax representative with a domicile in Finland. The tax representative must be approved by the Uusimaa Regional Tax Office.

## **11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

A foreign taxable person with no fixed establishment in Finland and who wishes to derogate from the reverse charge system may apply to become VAT-liable for sales conducted in Finland. For the application to be approved, however, the foreign taxpayer must have a tax representative with a domicile in Finland. The tax representative must be approved by the Uusimaa Regional Tax Office. Only in exceptional cases will the Uusimaa Regional Tax Office approve a natural person as a representative.

The start-up notification form must be accompanied by an extract from the trade register, showing the business sector and the persons with signatory rights.

If the representative's business is not in accountancy, the form must include details of the representative's capacity to conduct the duties of a representative under the VAT Act.

If the foreign trader has signed the registration form, the form must be accompanied by the representative's undertaking to act as tax representative.

## **12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

A tax representative must be approved by the Uusimaa Tax Office, and must have sufficient skills and expertise to perform the duties of a representative. In principle, the representative must be included in the register of the National Board of Patents and Registration.

A tax representative is responsible for meeting the administrative obligations arising from a foreigner's tax liability. In principle, the condition for approval as a representative is that the representative is capable of performing the accounting and other duties himself. The representative must keep accounts of the foreigner's business so that it is possible to ascertain reliably the facts that are significant for determining tax. The accounts material must be kept in Finland for a minimum period of five years after the end of the corresponding accounting period. The foreign taxable person is personally responsible for complying with the declaration requirement. If the foreign taxable person has a tax representative in Finland, the requirement also applies to the representative. The representative is not, however, liable for payment of the tax levied on the foreigner.

At the request of the Uusimaa Regional Tax Office or a relevant official of the Tax Administration, the tax representative must also present the accounts material for audit.

## **13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

The foreign trader is not entered in the VAT register.

## **14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

The Uusimaa Tax Office may require a bank guarantee.

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

### **15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE OR A TAX AGENT?**

No.

### **16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

### **17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

### **18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

## **INVOICING**

### **RULES ABOUT INVOICING**

#### **19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?**

Acts 325/2003 and 326/2003, which were passed on 25 April 2003, are available in Finnish and Swedish on the Finlex legislation database website: [www.finlex.fi](http://www.finlex.fi).

The Tax Administration issued instructions concerning the new invoicing regulations on 30 June 2003 (No 1731/40/2003), 20 February 2004 (No 357/40/2004) and 6 September 2005 (No 1119/40/2004). The instructions are available on the Tax Administration's website: [www.vero.fi](http://www.vero.fi). An excerpt of the instructions issued on 30 June 2003 is also available in English on the website.

## **ISSUANCE OF INVOICES**

### **20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED**

**a) Is an invoice to be issued only in cases referred to in Article 22, paragraph 3, point a) (supplies made by taxable persons to other taxable persons or non-taxable**

**legal persons, distance sales and sales of new means of transport and payments on account) or also in other cases? If so, in which cases and under what specific rules?**

An invoice must be issued under Article 22(3)(a) for zero-rated supplies on the acquisitions for which the seller receives a tax refund. A non-taxable supplier must issue an invoice when supplying a municipality with exempt goods and services relating to health, medical care or social welfare.

**b) Is there an exemption from the obligation to issue invoices in specific situations (such as exempt or zero-rated supplies)?**

An invoice need not be issued for exempt supplies when the acquisitions relating to the supplies are not eligible for a tax refund or deduction. Such exempt supplies include the sale of fixed assets or financial services as well as supplies made by charitable foundations or religious communities.

Also, when the sale is made in a country other than Finland, the Member State where the goods or service have been supplied decides on the obligation to issue an invoice.

For accounting purposes, however, a voucher (such as a receipt) must be drawn up for all supplies.

**21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?**

If a supplier issues an incorrect invoice, he must replace it with a correct one. The supplier must also issue a new invoice if the supply was subsequently amended or a discount or credit granted that were not taken into account in the original invoice. The corrected invoice must make a clear reference to the original invoices.

**22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

There is no set time limit for issuing invoices.

**23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

A summary invoice may be issued for several separate supplies of goods or services.

**24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

An invoice drawn up by the client (self-billing) is considered to have been issued by the supplier if the supplier and the client have agreed on this and if there is an arrangement whereby the supplier approves every single invoice. However, the system is flexible in that both the agreement and the approval procedure can be tacit in nature. Consequently, these invoices are considered to have been issued by the supplier, unless the supplier notifies the client that corrections should be made to the invoice.

**25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

No.

## **CONTENT OF INVOICES**

**26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

The client's VAT number must be stated on the invoice when the transaction is an intra-Community supply of goods and when the client is liable to pay the VAT on the goods or services supplied.

The supplier's business ID must be stated on the invoice.

**27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE**

The information required on the invoice is listed in Article 22(3)(b) of the Sixth VAT Directive. The abovementioned instructions of 30 June 2003 go into the rules in more detail.

## **ELECTRONIC INVOICING**

**28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

Electronic signatures are not required.

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

An additional summary document need not be submitted in Finland when invoices are transmitted by electronic data interchange.

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1) SECOND SUBPARAGRAPH OF THE VAT DIRECTIVE ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

Issuing an invoice by any other electronic means is permitted in Finland.

**31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING**

None.

**STORAGE OF INVOICES**

**32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

Invoices must be stored in Finland. Invoices may, however, be stored in another Member State if the taxable person stores the invoices that he issues and receives electronically so that they are accessible online, or if the taxable person is a foreigner with no fixed establishment in Finland. Invoices may also be stored elsewhere temporarily in accordance with the provisions of the Accounting Act.

**33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

Prior notification is not required.

**34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

Invoices must be stored for at least six years from the end of the year in which the accounting period ends.

**35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

The integrity of content and the legibility of invoices must be safeguarded throughout the storage period. It must be possible to convert invoice content to an easily readable format.

**36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.**

The Ministry of Trade and Industry has issued guidelines on the storage of invoices, according to which, for example, two data media must be used for the permanent storage of invoices.

## **SIMPLIFIED INVOICES**

### **37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?**

The requirements regarding invoice content have been simplified for invoices amounting to less than EUR 250 and which mainly concern sales to private individuals made by, for example, retailers, kiosks and hairdressers, or passenger transport or restaurant services (excluding resale services).

Such invoices must include:

- Date of invoice;
- Name and VAT number (business ID) of the supplier;
- Volume and nature of the goods supplied or the nature of the services provided;
- Amount of VAT payable, broken down by tax rate, or the tax base, broken down by tax rate.

## **PERIODIC VAT RETURNS**

### **38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Every trader recorded in the VAT register is obliged to submit a VAT return on a regular basis.

### **39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

The standard VAT period is one month. The VAT must be paid and the VAT return submitted by the 15<sup>th</sup> day of the second month following the tax period. A monthly VAT return must be submitted even when a VAT-registered trader has no VAT to pay for the month in question or has no taxable business transactions.

### **40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

For primary producers (agriculture, forestry and fisheries), the tax period is one calendar year.

The VAT return must be submitted and the VAT paid in the February following the calendar year in question.

These primary producers may, however, opt for the standard tax period.

**41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

No.

## **RECAPITULATIVE STATEMENTS**

**42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

Recapitulative statements must be submitted quarterly by the 15<sup>th</sup> day of the second month following the end of each quarter of the calendar year.

**43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 RECAPITULATIVE STATEMENTS OF TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?**

No.

**44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

No.

## **ELECTRONIC RETURNS**

**45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

VAT returns may be submitted electronically using the TYVI system.

In the TYVI system, the operator sends electronically submitted returns to the tax authorities. There are four operators (Elma Oyj, TeliaSonera Finland Oyj, Tietoenator Oyj and VM-Data). The operators provide various types of service for the transmission of VAT returns, some of which incur a fee. The operators' names and website addresses can be found on the Tax Administration's website: [www.vero.fi](http://www.vero.fi).

The taxpayer makes an agreement with the TYVI operator who then gives the taxpayer a user ID and password for submitting the returns.

The tax authorities need not be contacted when returns are submitted using the TYVI system.

A new business identification procedure is currently under development in Finland. Foreign companies that do not have a tax representative in Finland are encouraged to e-mail their contact details to katso@vero.fi, in order to receive instructions.

**46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

Recapitulative statements may be submitted electronically using the TYVI system.

In the TYVI system, the operator sends electronically submitted returns to the tax authorities. There are four operators (Elma Oyj, TeliaSonera Finland Oyj, Tietoenator Oyj and VM-Data). The operators provide various types of service for the transmission of VAT returns, some of which incur a fee. The operators' names and website addresses can be found on the Tax Administration's own website.

The taxpayer makes an agreement with the TYVI operator who then gives the taxpayer a user ID and password for submitting the returns.

The tax authorities need not be contacted when returns are submitted using the TYVI system.

## **ADMINISTRATIVE REQUIREMENTS**

**47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

No.

**48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No.

**49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

Finnish, Swedish and English.

## **RIGHT TO DEDUCTION**

**50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

No deduction can be made on acquisitions concerning the following goods and services:

- property that the taxable person or his staff use as a residence, nursery or recreational/leisure facility, as well as goods and services connected with it or use of it;
- goods and services related to transport between the place of residence and place of work of the taxable person or his staff;
- goods and services used for business entertainment purposes;
- postage stamps or other comparable rights, if the sale of the transport service is not subject to tax on the grounds that it takes place abroad;
- passenger cars, motorcycles, caravans, vessels mainly intended for recreational or sports purposes, and aircraft with a maximum permissible take-off weight of 1 550 kg, as well as goods and services related to them and their use. The restrictions on the right to deduction do not apply to vehicles and vessels acquired for the purposes of sale, rental or use for commercial passenger transport or driving instruction, nor to passenger cars acquired exclusively for use giving entitlement to a deduction.

A tour operator may not make a deduction in respect of goods and services which he has acquired for the direct benefit of a traveller.

There is no right to deduction for goods in the sale of which the seller applies the margin scheme for used goods, works of art, collectors' items or antiques.

**51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

No.

## **ANNEX 1 THRESHOLDS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexI](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI)

## **ANNEX 2: VAT IDENTIFICATION NUMBERS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexII)

## **ANNEX 3: ABBREVIATIONS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexIII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexIII)