

Finland

13th Directive (86/560/EEC) VAT refunds

I. RECIPROcity AGREEMENTS – ARTICLE 2(2)

1. Does your country have any reciprocity agreements?

No.

2. If yes, what countries are included in the reciprocity agreements?

Not applicable.

3. What is the equivalent third country tax to which the reciprocity agreements relate?

Not applicable.

4. What goods and services are allowable under the reciprocity agreements?

Not applicable.

5. Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Not applicable.

6. If your country has no reciprocity agreements, do you still allow refunds?

Yes.

II. TAX REPRESENTATIVES – ARTICLE 2(3)

7. Does your country require the appointment of a tax representative?

No.

8. What conditions are imposed when appointing a tax representative?

Not applicable.

III. REFUND ARRANGEMENTS – ARTICLE 3(1)

9. What are the time limits that are applied for making a claim?

An application should be made within six months of the end of the calendar year (by 30 June).

10. What periods are eligible for a refund?

The application should cover a period of at least three consecutive months within one calendar year and at most one calendar year.

11. Where shall the applications be made?

An application should be sent to Regional Tax Office of Uusimaa / Corporate Tax Office.

12. What is the minimum amount of VAT that can be refunded?

EUR 25 for a full calendar year or for the three last months of the year, otherwise EUR 200.

13. How can the applicant receive an application form?

The office can send it by post/fax or from the Internet site www.vero.fi

14. What languages may be used for completion of the form?

Finnish, Swedish and English

15. What information is requested on the application form? Please could you provide a copy of the form or a website link?

www.vero.fi

16. Is any information optional? If yes, what information?

No.

17. Who is authorised to sign the application form?

The one who has right to sign for the firm or authorized representative.

18. What evidence is required to support an application?

A certificate given by the tax authority that shows the nature of business, original invoices and a Power of Attorney in case the applicant uses a representative.

19. What time-limits does your country apply to making a refund?

Within four to six months.

IV. ELIGIBILITY– ARTICLE 4(2)

20. Are there any other conditions applicable?

No.

21. Are certain types of expenditure excluded and if so which?

The same expenditures as for those applying under the 8th Directive (e.g. purchases intended for the private consumption of the business entrepreneur or his personnel, purchases for representation purposes, purchase of a passenger car and purchase of goods and services related to passenger cars when the passenger car has not been purchased for purely tax deductible use).

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

The refund is not paid into a bank account if the bank is situated outside EU.

23. Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

No.