



EUROOPAN KOMISSIO
VEROTUKSEN JA TULLILIITON
PÄÄOSASTO
Välillinen verotus ja verohallinto
Arvonlisävero ja muut liikevaihtoverot

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TAXUD/C/1

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)

When the trader is a limited company or an association the contact is:

Corporate Tax Office of Uusimaa
Visting address: Opastinsilta 12, Helsinki
Postal address: P.O.Box 30, 00052 VERO, Finland

Telephone: +358 20 697014

Fax: +358 9 73114392

When the trader is a general or limited partnership or a private trader (entrepreneur) the contact is:

Helsinki Area Tax Office
Visting address: Rajatorpantie 8 A, VANTAA
Postal address: P.O. Box 400, 00052 VERO, Finland

Telephone: +358 20 697014

Fax: +358 9 73113050

The Tax Administrations website: www.vero.fi

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

The website of the Finnish national tax administration is www.vero.fi.

On this website you can find all information, publications and forms on VAT issued by the Tax Administration. The website is available in Finnish and Swedish. However, not all information is translated in English.

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

The Finnish VAT Act and the regulations are available on the website of Finlex Data Bank www.finlex.fi in Finnish and Swedish.

VAT REGISTRATION OF FOREIGN TRADERS

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

Value added tax is levied on the selling of goods and services in the form of business operations in Finland even if the seller is a foreign taxable person and the selling is not conducted from a fixed establishment in Finland.

Foreign taxable persons with fixed establishments in Finland are VAT-liable in Finland in the normal way. They are entered in the VAT register like Finnish taxable persons and the rights, obligations and other regulations concerning Finnish taxable persons apply to them as well.

For administrative reasons, minor sales transactions have been left outside the scope of taxation. Turnover of EUR 8 500 has been set as the threshold for such operations. This threshold is not applied to foreign businesses without a fixed establishment in Finland. However, such a trader may apply for registration.

As a rule, buyers are VAT-liable for goods and services sold in Finland when suppliers are foreign taxable persons without fixed establishments in Finland (reverse charge).

The supplier is always VAT-liable, that is the reverse tax liability does not apply:

- Where the buyer is a foreigner without a fixed establishment in Finland and is not entered in the VAT register;
- Where the buyer is a private individual. A private individual is, however, VAT-liable when a new means of transport is acquired from another Member State;
- When distance sales of goods from another Member State to private individuals or corresponding parties in Finland are involved;
- When passenger transport services are involved;
- When the following services performed in Finland are involved: teaching, scientific services, cultural, entertainment or sports events and other similar services, and services related directly to their arrangement.

A foreigner engaged in intra-Community acquisitions or supplies in Finland is subject to notification duty. A foreigner engaged in what is called zero tax rate sales must register as VAT liable in order to be eligible for a refund of the VAT included in purchases 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 to register as VAT-liable when the reverse charge procedure can be applied. When the reverse charge rule is

applicable the buyer is VAT liable for the sale. See question 4 where reverse charge is not applicable.

It is possible for the foreign trader without a fixed establishment to register on 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...)

When the trader is a limited company or society the contact is:

Corporate Tax Office of Uusimaa
Visting address: Opastinsilta 12, Helsinki
Postal address: P.O.Box 30, 00052 VERO, Finland

Telephone: +358 20 697014
Fax: +358 9 73114392

When the trader is a general or limited partnerships or a private trader the contact is:

Helsinki Area Tax Office
Visting address: Rajatorpantie 8 A, VANTAA
Postal address: P.O. Box 400, 00052 VERO, Finland

Telephone: +358 20 697014
Fax: +358 9 73113050

Registration is made in co-operation with the National Board of Patents and Registration on mutual forms. The registration forms are available on the website 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. However, each business is issued a Business Identity Code (Business ID). A new business will get a Business ID as soon as the authorities have received the establishing form on the start of a business and entered the business into the Business Information System.

The trader should fill in the establishing form (Y-form). There are three different forms and the trader should choose the correct form according to his type of company. Form Y1 is for limited companies and associations, Y2 is for limited partnerships and Y3 is for entrepreneurs (private traders).

To the form the foreign trader should enclose the foreign equivalent of the trade register extract and a Finnish or Swedish translation indicating the name, domicile, line of business, accounting period and the names of persons entitled to sign documents on behalf of the trader.

If the trader is an association or a partnership the rules of the association, partnership agreement or other similar regulations or a certified copy of the regulations and a Finnish or Swedish translation should be attached.

The trader will be informed about registration and he will be issued a Business ID.

VAT number is required for intra-Community trade and supply of services where reverse charge is applied. The VAT liable trader forms his VAT number from his Business ID. He adds the country code FI in front of his Business ID and removes the dash.

For example:

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)?

EUR 35 000.

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

EUR 10 000.

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 representative has to be approved by the 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 Tax Office. Only in exceptional cases will the 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 representative must be approved by the Tax Office, and must have sufficient skills and expertise to perform the duties of a representative. As a rule, the representative must be entered in the register of the National Board of Patents and Registration.

A 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 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 Finnish Tax Administration, the 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 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?

No.

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

-

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

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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 .

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. An excerpt of the instructions issued on 30 June 2003 is also available in English on the website.

ISSUANCE OF INVOICES

20. WHAT ARE THE CASES WHEN AN INVOICE NEEDS TO BE ISSUED

The supplier must issue an invoice for the taxable supply of goods or service to a taxable person or to legal person. An invoice must also be issued for certain zero-rated supplies where the purchase for the supply entitles to deduction.

An invoice must also be issued for distance sale and supply of news means of transport to a private person.

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

When the supply 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 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 invoice.

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 buyer (self-billing) is considered to have been issued by the supplier if the supplier and the buyer 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. Consequently, these invoices are considered to have been issued by the supplier, unless the supplier notifies the buyer 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 buyers's VAT number must be stated on the invoice when the transaction is an intra- Community supply of goods and when the buyer 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 226 of the VAT Directive 2006/112/EC.

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 THE SECOND SUBPARAGRAPH OF ARTICLE 233(1) OF THE VAT DIRECTIVE (2006/112/EC) ("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

No.

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 Employment and Economy 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? AND WHAT ARE THE SPECIFIC RULES?

The requirements regarding invoice content have been simplified for

- invoices amounting to less than EUR 250;
- invoices where the sales mainly concern sales to private individual, for example, retailers, kiosks and hairdressers;
- invoices on passenger transport or restaurant services (excluding services for resale).

Simplified 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 taxable person 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 electronically by the 12th day of the second month following the tax period.

If the return is submitted on paper the last day to submit the return is the 7th 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. WHAT IS THE PROCEDURE FOR THE REPAYMENT OF EXCESS VAT REPORTED IN THE PERIODIC VAT RETURN? WHAT ARE THE TIME LIMITS FOR THE EXCESS VAT REPAYMENT IF ANY?

A Tax Account system is introduced as of January 2010. Taxable persons who pay self-initiated, un-prompted taxes -- such as VAT and employers' contributions -- will benefit from the new tax account system. Tax Account will enable taxpayers to subtract VAT refundable from other taxes payable.

More information on the Tax Account can be found on the website www.vero.fi > Tax Account.

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

Small businesses are entitled to extended periods. The extended periods are quarterly and annual. The quarterly and yearly reporting require that the business is small, and has no history of unpaid taxes or neglected tax returns.

If annual net sales/turnover does not exceed EUR 50 000, quarterly tax returns for VAT, will be permitted. If annual net sales / turnover stays below EUR 25000, tax returns for VAT will be permitted once a year.

Primary producers' (agriculture, forestry, fishery), the tax period is one calendar year. These primary producers may, however, opt for the standard tax period.

42. 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

43. DO YOU ALLOW SUBMISSION OF RECAPITULATIVE STATEMENTS BY CALENDAR QUARTER ? IF SO, UNDER WHICH THRESHOLD AND CONDITIONS ?

No.

44. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 266 OF THE VAT DIRECTIVE (2006/112/EC)?

No.

45. 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

46. 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 or the Tax Account service.

In the TYVI system, the operator sends electronically submitted returns to the tax authorities. There are four operators (Itella Information Logistics, TeliaSonera Finland Oyj, Tietoenator Oyj and Logica). 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 .

KatsoID is required to submit electronic returns. More about and how to get a KatsoID see website www.vero.fi > Katso

47. VOIDAANKO YHTEENVETOILMOITUS TEHDÄ SÄHKÖISESTI? JOS VOIDAAN, MITEN JA MINKÄ TEKNIKAN AVULLA? MIHIN ON OTETTAVA YHTEYTTÄ, JOS HALUAA TEHDÄ ILMOITUKSEN SÄHKÖISESTI?

Recapitulative statements must be submitted electronically. Only on permission granted by the Tax Administration is it possible to submit the recapitulative statement on paper. The statement can be submitted via TYVI system or Ilmoitin.fi.

KatsoID is required to submit electronic returns. More about and how to get a KatsoID see website www.vero.fi > Katso

OBLIGATIONS AT IMPORTATION

48. WHO ARE THE PERSONS THAT CAN BE DESIGNATED OR RECOGNISED AS LIABLE TO PAY IMPORT VAT UNDER ARTICLE 201 OF THE VAT DIRECTIVE ?

According to Article 4 paragraph 18 Community Customs Code the person liable to pay the tax on importation of goods is the declarant. This also applies to persons that have the status of a declarant when the importation is effected from the customs territory to the fiscal territory of the Community. In addition to these responsible to pay the tax is the person who according to Articles 201-208 and 212-216 of Customs Code is liable to pay the customs debt incurred. Liable to pay tax on goods sold in customs auction is the buyer.

49. WHAT ARE THE RULES FOR DECLARATION AND PAYMENT OF IMPORT VAT ?

The provisions that shall be applied on the procedure concerning importation of goods, payment of tax, refunds and recovery and also other procedure are those provided for Customs in the Customs legislation, unless otherwise provided in the VAT Act.

A declarant may make the customs declaration themselves or be represented. Customs declaration on import may be submitted on

1. SAD Form

1. Customs declaration is delivered to at customs office which is nearest to the place where the goods are.
2. Necessary supporting documentation, such as the invoice must be attached to the customs declaration.
3. It is possible to fill and print out the customs declaration from the website of

the Customs. The printing must be made on self-copying paper.

2. Electronic EDI-message

To declare using EDI requires Customs permit. Customs declaration is sent electronically to Customs.

Cash customers must pay import VAT to the Customs' bank account within 10 days of the customs invoice date. Unlike a credit customer A cash customer doesn't acquire the possession of the goods until the duties, taxes and other fees have been paid.

In accordance to Article 227 indent 3) a credit customer has to pay import VAT on the Friday of the forth week after the week of delivery of goods i.e. in average within about 30 days after the customs invoice date. If the customer is granted a periodic customs clearance permit, the import VAT is due approximately 60 days after the release of the goods.

Credit Customer must be established in the Community and a give security for 10, 25, 50, 75 or 100% on the import VAT, depending on the customer's financial position in relation to tax interest.

The website of the Finnish Customs is www.tulli.fi.

50. DO YOU APPLY THE OPTION OF "POSTPONED ACCOUNTING" REFERRED TO IN ARTICLE 211 OF THE VAT DIRECTIVE ? IF SO, UNDER WHICH CONDITIONS ?

No.

ADMINISTRATIVE REQUIREMENTS

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

No.

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

No.

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

Finnish, Swedish and English

RIGHT TO DEDUCTION

54. 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.

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

No.