

Finland

Last update: 11 October 2006

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Competent Authority	<p>MAP Mrs. Mirjami Saarelma, Inspector General The National Board of Taxes VEROHALLITUS / POST-OFFICE BOX 325 00531 HELSINKI / FINLAND Telephone 358 9 7311 4043 / Telefax 358 9 7311 3796 Email: mirjami.saarelma@vero.fi</p> <p>Interpretation of DTA, MAP with Austria, Egypt, Israel and Spain Mr. Antero Toivainen, Director, International Affairs Tel: 358 9 1603 3167 / e-mail: antero.toivainen@vm.fi</p>
Organization	The Standing Orders for National Board of Taxes contain more detailed norms on division of tasks between different units. Three units are involved with mutual agreement procedure.
Scope of MAP & MAP APA	<p>Mainly for solving double taxation cases of a particular taxpayer. Cases of interpretation and application are quite rare.</p> <p>Regarding MAP APAs, under article 85 of Act on Assessment Procedure, regional tax office can give a preliminary ruling concerning taxation of a described transaction. It is possible that preliminary ruling concerns for example the fact whether the invoicing of a sales company corresponds to the fair market price.</p>
Domestic guidelines & administrative arrangements	None
Time for filing	N/A
Form of request	N/A
Documentation requirement	No formal requirement
User fees	No rule
Tax collection / penalty / interest	Under article 90 of AAP, a regional tax office is entitled, on special grounds, to admit deferment to tax collection.
Other dispute resolution mechanisms	The EU Arbitration convention for the transfer pricing cases
Government Website	http://www.vero.fi