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44	ROMANIA	Article 9(2)
46	THE REPUBLIC OF SINGAPORE	Article 9(2)
47	THE SLOVAK REPUBLIC	Article 9(2)
48	THE REPUBLIC OF SLOVENIA	Article 9(2)
49	THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA	Article 9(2)
51	THE REPUBLIC OF TAJIKISTAN	Article 9(2)
52	TANZANIA	Article 9(2)
53	THE KINGDOM OF THAILAND	Article 9(2)
54	THE CZECH REPUBLIC	Article 9(2)
55	THE REPUBLIC OF TURKEY	Article 9(2)
56	TURKMENISTAN	Article 9(2)
57	UKRAINE	Article 9(2)
59	THE ORIENTAL REPUBLIC OF URUGUAY	Article 9(2)
61	THE REPUBLIC OF UZBEKISTAN	Article 9(2)
62	THE REPUBLIC OF BELARUS	Article 9(2)
63	THE RUSSIAN FEDERATION	Article 9(2)
65	THE REPUBLIC OF ESTONIA	Article 9(2)

**Article 18 – Choice to Apply Part VI**

***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, the Republic of Finland hereby chooses to apply Part VI.

**Article 23 – Type of Arbitration Process*****Reservation***

Pursuant to Article 23(7) of the Convention, the Republic of Finland reserves the right for Part VI not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to Article 23(6).

***Notification of Choice of Optional Provisions***

Pursuant to Article 23(4) of the Convention, the Republic of Finland hereby chooses to apply Article 23(5).

**Article 24 – Agreement on a Different Resolution*****Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, the Republic of Finland hereby chooses to apply Article 24(2).

## Article 28 – Reservations

### *Reservation Formulated for Scope of Arbitration*

Pursuant to Article 28(2)(a) of the Convention, the Republic of Finland formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. Finland reserves the right to exclude from the scope of Part VI cases involving the application of domestic anti-avoidance rules of either Contracting Jurisdiction to a Covered Tax Agreement. For this purpose, Finland's domestic anti-avoidance rules shall include Act on Assessment Procedure (verotusmenettelystä annettu laki (1558/1995)) sections 27 - 30, Act on the Taxation of Business Profits and Income from Professional Activities (elinkeinotulon verottamisesta annettu laki (360/1968)) section 6 a, subsection 8 and section 52 h and Act on the Taxation of Shareholders in Controlled Foreign Companies (ulkomaisten väliyhteisöjen osakkaiden verotuksesta annetun laki (1217/1994)). Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be included in this reservation. Finland shall notify the Depository of any such subsequent provisions.
2. Finland reserves the right to exclude from the scope of Part VI cases involving conduct for which the taxpayer or a person acting on the taxpayer's behalf has been found guilty by a court of tax fraud or other tax related criminal offence in either Contracting Jurisdiction to a Covered Tax Agreement. For this purpose, Finland's domestic rules shall include the Criminal Code (rikoslaki (39/1889)) chapter 29 sections 1-4. Any subsequent provisions replacing, amending or updating these rules would also be included in this reservation. Finland shall notify the Depository of any such subsequent provisions.
3. Finland reserves the right to exclude from the scope of Part VI cases concerning items of income or capital where there is no double taxation. Double taxation means that both Contracting Jurisdictions to a Covered Tax Agreement have imposed taxes in respect of the same taxable income or capital giving rise to either additional tax charge, increase in tax liabilities or cancellation or reduction of losses, which could be used to offset taxable profits.
4. Finland reserves the right to exclude from the scope of Part VI:
  - a) with respect to taxes withheld at source on amounts paid or credited to non-residents, cases which concern taxable events giving rise to such taxes that occur before the reference date;
  - b) with respect to all other taxes, cases which concern taxes levied with respect to taxable periods that begin before the reference date.

For the purposes of this reservation, "the reference date" is the latest of:

- i) the date of entry into effect of the Convention in both Contracting Jurisdictions to the applicable Covered Tax Agreements with respect to such taxes;
- ii) the first day of January of the calendar year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the latest definitive reservation withdrawal or notification which results in the application of Part VI (Arbitration) between both Contracting Jurisdictions; and
- iii) where the case is a type of case that would be potentially eligible for arbitration as a result of the withdrawal, subsequent to the entry into effect of Part VI as between both Contracting Jurisdictions, of a Contracting Jurisdiction's reservation made pursuant to Article 28(2) or Article 19(12), the first day of January of the calendar year next following the expiration of a period of six calendar months beginning on the date of the communication of the Depository of the withdrawal of the reservation.

5. Finland reserves the right to exclude from the scope of Part VI all cases where an application has been filed under the Convention on the Elimination of Double Taxation in Connection with the Adjustment of Profits of Associated Enterprises (90/436/EEC) - as amended, or under other instruments agreed by the member states of the European Union or under domestic rules which implement such instruments.



**Article 35 – Entry into Effect*****Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Finland hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

***Reservation***

Pursuant to Article 35(6) of the Convention, the Republic of Finland reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.