

Finland Dispute Resolution Profile

(Last updated: 5 October 2017)

General Information

- **Finland tax treaties are available at:**

http://vm.fi/verosopimukset1?p_p_id=56_INSTANCE_bceeGIVjlz7d&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=2&_56_INSTANCE_bceeGIVjlz7d_languageId=en_US or <http://www.finlex.fi/fi/sopimukset/sopsteksti/>

- **MAP request should be made to:**

Transfer Pricing cases: Finnish Tax Administration, Competent Authority / Transfer pricing
P.O.Box 10, 00052 VERO, Finland / e-mail: siirtohinnoittelu@vero.fi

Other corporate tax cases: Finnish Tax Administration, Competent Authority
P.O.Box 10, 00052 VERO, Finland / email: konserniverokeskus@vero.fi

Cases concerning individuals: Finnish Tax Administration, Competent Authority
P.O. Box 325, 00052 VERO, Finland / email: HEVEOKY.Kansainvalinen.verotus@vero.fi

- **APA request should be made to:**

Finnish Tax Administration, Competent Authority / Transfer Pricing
P.O. Box 10, 00052 VERO, Finland / e-mail: siirtohinnoittelu@vero.fi

Finland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	See detailed explanation	So far no such agreements have been made but should such agreements be concluded they would be published.	-
2.	Are bilateral APA programmes implemented? If yes:	See detailed explanation	There is no formal program for bilateral or multilateral APAs. However, both bilateral and multilateral APAs may be concluded based on the mutual agreement article(s) of applicable tax treaty(ies).	https://www.vero.fi/fi-FI/Yritys_ ja_ yhteisoasiakkaat/Siirto_hinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoittelu_ennakkosopimus_APA(39299)
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	See detailed explanation	There is no formal program for bilateral or multilateral APAs. However, the outcome of an MAP APA (based on the mutual agreement article(s) of applicable tax treaty(ies)) may, where appropriate, be applied in a mutual agreement procedure covering previous years.	-
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	See detailed explanation	According to the guidance published by Finnish Tax Administration it is recommended to file an APA request as early as possible.	https://www.vero.fi/fi-FI/Yritys_ ja_ yhteisoasiakkaat/Siirto_hinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoittelu_ennakkosopimus_APA(39299)

Finland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	Yes	Guidelines are available on the internet page of the Finnish Tax administration.	https://www.vero.fi/fi-FI/Yritys_ ja_ yhteisoasiakkaat/Siirto_hinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoittelun_ennakkosopimus_APA(39299)
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	-	-
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	See detailed explanation	Statistics on APAs are published on JTPF internet page.	http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/transfer_pricing/forum/jtpf0092015apastatistics2014.pdf
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	-
4.	Is other information available on preventing tax treaty-related disputes?	See detailed explanation	Transfer pricing profiles including information on dispute resolution are available at OECD and JTPF internet page.	http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/transfer_pricing/

Finland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				orum/profiles/tpprofile-fi.pdf

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).)

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

Finland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	See detailed explanation	The minimum standard 1.2 of the OECD Action 14 is observed.	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	See detailed explanation	The minimum standard 1.2 of the OECD Action 14 is observed.	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	There is no legal basis for audit settlements.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	-	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the	Yes	-	-

Finland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?			
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	-
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes		https://www.vero.fi/fi-FI/Yritys_ ja_yhteisoasiakkaat/Siirto_hinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Keskinainen_sopimusmenettely_MAP_siirtoh(39296)
14.	Are there specific timeline for the filing of a MAP request?	See detailed explanation	The timelines for filing a MAP request in applicable tax convention(s) and the EU Arbitration Convention are applied.	-
15.	Are guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures	No	-	-

Finland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	suspended during the period a MAP case is pending?			
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	See detailed explanation	Transfer pricing profiles including information on dispute resolution are available at OECD and JTPF internet page.	http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/transfer_pricing/forum/profiles/tpprofile-fi.pdf

Finland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	-	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Publicly available OECD MAP statistics and MAP statistics under EU Arbitration Convention include information on time taken to resolve MAP cases.	http://www.oecd.org/ctp/dispute/map-statistics-2006-2014.htm http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/transfer_pricing/forum/jtpf0082015acstatistics2014.pdf
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	See detailed explanation	MAP agreements are implemented in accordance with domestic legislation.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any	Yes	The EU Arbitration Convention which is available for transfer pricing and PE profit attribution cases includes an arbitration mechanism. In addition, when Finland signed	-

Finland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	of your tax treaties? If not:		the Multilateral Convention on Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting on 7 June 2017, the provisional list of expected reservations and notifications provided by Finland included opting for part VI of the Convention.	
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	-	-	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	-	-	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	See detailed explanation	Information on MAP in transfer pricing cases is available on the internet page of the Finnish Tax Administration.	https://www.vero.fi/fi-FI/Yritys_ ja_yhteisoasiakkaat/Siirto_hinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Keskinainen_sopimusmenettely_MAP_siirtoh(39296)
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or 	No	-	-

Finland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	practice?			
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	Please see answer to question Nr. 5.	-
27.	Is there any other information available on resolution of MAP cases?	Yes	Transfer pricing profile including information on dispute resolution is available at JTPF internet page.	http://ec.europa.eu/taxation_customs/resources/documents/taxation/company_tax/transfer_pricing/forum/profiles/tpprofile-fi.pdf

Finland Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	-

Finland Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-