

## Finland Dispute Resolution Profile

(Last updated: 03 March 2025)

### General Information

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

[https://vm.fi/en/tax-agreements?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](https://vm.fi/en/tax-agreements?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*

<https://www.finlex.fi/en/sopimukset/verosopimusteksti/>

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

Email address in all MAP requests is [MAP@vero.fi](mailto:MAP@vero.fi)

The application should be sent as a secure email (instructions regarding secure email <https://turvaviestivero.fi>)

By mail:

Transfer pricing and corporate tax cases:

Finnish Tax Administration, Competent Authority

P.O.Box 10, 00052 VERO, Finland

Cases concerning individuals:

Finnish Tax Administration, Competent Authority

P.O. Box 350, 00052 VERO, Finland

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

Finnish Tax Administration, Competent Authority / Transfer Pricing

P.O. Box 10, 00052 VERO, Finland / e-mail: [MAP@vero.fi](mailto:MAP@vero.fi)

## Finland Dispute Resolution Profile – Preventing Disputes

| s/n                           |   | Response                 | Detailed explanation   | Where publicly available information and guidance can be found  |
|-------------------------------|---|--------------------------|--|---|
| <b>A. Preventing Disputes</b> |   |                          |  |   |
| 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?<br>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).  | <a href="https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoitteluennakkosopimus_APA(39299)">https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoitteluennakkosopimus_APA(39299)</a> |
| a.                            | <ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>   | 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"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>   | See detailed explanation | According to the guidance published by Finnish Tax Administration it is recommended to file an APA request as early as possible.   | <a href="https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoitteluennakkosopimus_APA(39299)">https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoitteluennakkosopimus_APA(39299)</a> |

## 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"> <li>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?</li> </ul> | Yes                      | Guidelines are available on the internet page of the Finnish Tax administration.                           | <a href="https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoittelu_n_ennakkosopimus_APA(39299)">https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Siirtohinnoittelu_n_ennakkosopimus_APA(39299)</a> |
| d.  | <ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>   | No                       | -  | -   |
| e.  | <ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>  | See detailed explanation | Statistics on APAs are published at OECD internet pages.   | <a href="https://www.oecd.org/en/data/datasets/advance-pricing-arrangement-statistics.html#breakdown">https://www.oecd.org/en/data/datasets/advance-pricing-arrangement-statistics.html#breakdown</a>   |
| 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 internet page. | <a href="https://www.oecd.org/en/topics/dispute-resolution-in-cross-border-taxation.html">https://www.oecd.org/en/topics/dispute-resolution-in-cross-border-taxation.html</a>   |

**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>B. Availability and Access to MAP</b> |   |                          |   |  |
| 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                      |  | <a href="https://www.vero.fi/en/detailed-guidance/guidance/77253/international-tax-dispute-resolution-procedure2/">https://www.vero.fi/en/detailed-guidance/guidance/77253/international-tax-dispute-resolution-procedure2/</a> |
| 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) (with the implications of the Multilateral Instrument to the tax conventions) and the EU Arbitration Convention / Dispute resolution directive are applied. | -   |
| 15. | Are guidance on multilateral MAPs publicly available?   | No                       | -  | -   |

## Finland Dispute Resolution Profile – Availability and Access to MAP

| s/n |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found   |
|-----|--|--------------------------|---|--|
| 16. | Are tax collection procedures suspended during the period a MAP case is pending? | No                       | -   | -  |
| 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 EU Dispute Resolution Mechanism internet pages. | <a href="https://www.oecd.org/en/topics/dispute-resolution-in-cross-border-taxation.html">https://www.oecd.org/en/topics/dispute-resolution-in-cross-border-taxation.html</a><br><br><a href="https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en">https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en</a> |

## Finland Dispute Resolution Profile – Resolution of MAP Cases

| s/n                               |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found  |
|-----------------------------------|--|--------------------------|---|---|
| <b>C. Resolution of MAP Cases</b> |  |                          |   |   |
| 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. | <a href="https://www.oecd.org/en/about/news/announcements/2024/11/oecd-releases-information-and-statistics-on-mutual-agreement-procedures-and-advance-pricing-arrangements.html">https://www.oecd.org/en/about/news/announcements/2024/11/oecd-releases-information-and-statistics-on-mutual-agreement-procedures-and-advance-pricing-arrangements.html</a><br><a href="https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm">https://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics.htm</a><br><a href="https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en">https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en</a> |
| 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   | No                       | -   | -   |



## Finland Dispute Resolution Profile – Resolution of MAP Cases

| s/n |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found   |
|-----|--|--------------------------|---|--|
|     | example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?   |                          |   |  |
| 23. | Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?<br><br>If not:   | Yes                      | The EU Arbitration Convention (90/436/ETY) provides for arbitration in transfer pricing and PE profit attribution cases. Further, both the EU Dispute Resolution Directive (2017/1852) and the Multilateral Convention (MLI), include arbitration as a mechanism for the resolution of tax treaty related disputes. | <a href="https://www.oecd.org/en/data/tols/beps-mli-matching-database.html">https://www.oecd.org/en/data/tols/beps-mli-matching-database.html</a><br><br><a href="https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en">https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en</a> - |
| a.  | <ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul> | -                        | -   | -  |
| b.  | <ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>   | -                        | -   | -  |
| 24. | Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?<br><br>If yes:  | See detailed explanation | Information on MAP in transfer pricing cases is available on the internet page of the Finnish Tax Administration.   | <a href="https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Keskinainen_sopimusmenettely_MAP_siirtohinnoittelu(39296)">https://www.vero.fi/fi-FI/Yritys_ja_yhteisoasiakkaat/Siirtohinnoittelu/Menettelytavat_siirtohinnoitteluasioissa/Keskinainen_sopimusmenettely_MAP_siirtohinnoittelu(39296)</a>          |
| a.  | <ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent</li> </ul>   | No                       | -   | -  |

## Finland Dispute Resolution Profile – Resolution of MAP Cases

| s/n |  | Response                 | Detailed explanation  | Where publicly available information and guidance can be found  |
|-----|--|--------------------------|---|---|
|     | 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 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 OECD and EU Dispute Resolution Mechanism internet pages. | <a href="https://www.oecd.org/en/topics/sub-issues/dispute-resolution-in-cross-border-taxation/mutual-">https://www.oecd.org/en/topics/sub-issues/dispute-resolution-in-cross-border-taxation/mutual-</a> |

## Finland Dispute Resolution Profile – Resolution of MAP Cases

| s/n |  | Response | Detailed explanation | Where publicly available information and guidance can be found   |
|-----|--|----------|----------------------|--|
|     |  |          |                      | <a href="#">agreement-procedure-profiles.html</a><br><a href="https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en">https://taxation-customs.ec.europa.eu/taxation/business-taxation/dispute-resolution-mechanism_en</a> |

## Finland Dispute Resolution Profile – Implementation of MAP Agreements

| s/n  |  | Response | Detailed explanation | Where publicly available information and guidance can be found |
|--|--|----------|----------------------|--|
| <b>D. Implementation of MAP Agreements</b> |  |          |                      |  |
| 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       | -                    | -  |