

The Republic of Finland

Status of List of Reservations and Notifications

This document contains the consolidated list of reservations and notifications by the Republic of Finland made upon deposit of the instrument of acceptance pursuant to Articles 28(5) and 29(1) of the Convention, and subsequent to that deposit.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Finland wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE KINGDOM OF THE NETHERLANDS	Original	28-12-1995	20-12-1997
2	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE UNITED STATES OF AMERICA	Original	21-09-1989	30-12-1990
			Amending Instrument (a)	31-05-2006	28-12-2007
3	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE UNITED ARAB EMIRATES	Original	12-03-1996	26-12-1997
4	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE ARGENTINE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE ARGENTINE REPUBLIC	Original	13-12-1994	05-12-1996
5	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF ARMENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE REPUBLIC OF ARMENIA	Original	16-10-2006	30-12-2007

6	AGREEMENT BETWEEN THE GOVERNMENT OF FINLAND AND THE GOVERNMENT OF AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF FISCAL EVASION	AUSTRALIA	Original	20-11-2006	10-11-2007
7	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF AZERBAIJAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE REPUBLIC OF AZERBAIJAN	Original	29-09-2005	29-11-2006
8	CONVENTION BETWEEN FINLAND AND BARBADOS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	BARBADOS	Original	15-06-1989	20-8-1992
			Amending Instrument (a)	03-11-2011	23-3-2012
9	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE KINGDOM OF BELGIUM	Original	18-05-1976	27-12-1978
			Amending Instrument (a)	13-03-1991	13-07-1997
			Amending Instrument (b)	15-09-2009	18-07-2013
10	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE FEDERATIVE REPUBLIC OF BRAZIL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE FEDERATIVE REPUBLIC OF BRAZIL	Original	02-04-1996	26-12-1997
11	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE UNITED ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE UNITED ARAB REPUBLIC (THE ARAB REPUBLIC OF EGYPT)	Original	01-04-1965	03-04-1966
			Amending Instrument (a)	06-07-1974	26-08-1976

12	SOPIMUS SUOMEN TASAVALLAN JA ESPANJAN KUNINGASKUNNAN VÄLILLÄ TULOVEROJA KOSKEVAN KAKSINKERTAISEN VEROTUKSEN VÄLTTÄMISEKSI JA VERON KIERTÄMISEN ESTÄMISEKSI (Unofficial translation CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME)	ESPANJAN KUNINGASKUNTA (THE KINGDOM OF SPAIN)	Original	15-12-2015	30-07-2018
13	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF SOUTH AFRICA	Original	26-05-1995	12-12-1995
14	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF THE PHILIPPINES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF THE PHILIPPINES	Original	13-10-1978	01-10-1981
			Amending Instrument (a)	21-12-1993	N/A
15	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	GEORGIA	Original	11-10-2007	23-07-2008
16	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF INDONESIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF INDONESIA	Original	15-10-1987	26-01-1989
17	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF INDIA	Original	15-01-2010	19-04-2010

18	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	IRELAND	Original	27-03-1992	26-12-1993
19	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Original	17-07-1969	05-02-1970
			Amending Instrument (a)	17-05-1973	27-06-1974
			Amending Instrument (b)	16-11-1979	25-04-1981
			Amending Instrument (c)	01-10-1985	20-02-1987
			Amending Instrument (d)	26-09-1991	23-12-1991
			Amending Instrument (e)	31-07-1996	08-08-1997
20	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE STATE OF ISRAEL	Original	08-01-1997	08-11-1998
21	CONVENTION BETWEEN FINLAND AND ITALY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	ITALY	Original	12-06-1981	23-10-1983
22	SOPIMUS SUOMEN TASAVALLAN JA ITÄVALLAN TASAVALLAN VÄLILLÄ TULO- JA VARALLISUUSVEROJA KOSKEVAN KAKSINKERTAISEN VEROTUKSEN VÄLTTÄMISEKSI JA VERON KIERTÄMISEN ESTÄMISEKSI (Unofficial translation CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL)	ITÄVALLAN TASAVALTA (THE REPUBLIC OF AUSTRIA)	Original	26-07-2000	01-04-2001
			Amending Instrument (a)	04-03-2011	01-12-2011

23	CONVENTION BETWEEN JAPAN AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	JAPAN	Original	29-02-1972	30-12-1972
			Amending Instrument (a)	04-03-1991	28-12-1991
24	CONVENTION BETWEEN FINLAND AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	CANADA	Original	20-07-2006	17-01-2007
25	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF KAZAKHSTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF KAZAKHSTAN	Original	24-03-2009	05-08-2010
26	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE PEOPLE'S REPUBLIC OF CHINA	Original	25-05-2010	25-11-2010
27	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE KYRGYZ REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	THE KYRGYZ REPUBLIC	Original	03-04-2003	28-02-2004
28	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF KOREA	Original	08-02-1979	23-12-1981
29	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE HELLENIC REPUBLIC	Original	21-01-1980	04-10-1981

30	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF CYPRUS	Original	15-11-2012	28-04-2013
31	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE REPUBLIC OF LATVIA	Original	23-03-1993	30-12-1993
32	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF LITHUANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE REPUBLIC OF LITHUANIA	Original	30-04-1993	30-12-1993
33	CONVENTION ENTRE LA FINLANDE ET LE LUXEMBOURG TENDANT À ÉVITER LES DOUBLES IMPOSITIONS EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE	LE LUXEMBOURG	Original	01-03-1982	27-03-1983
			Amending Instrument (a)	24-01-1990	18-07-1992
			Amending Instrument (b)	01-07-2009	12-04-2010
34	AGREEMENT BETWEEN THE FINNISH GOVERNMENT AND THE MACEDONIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA (MACEDONIA)	Original	25-01-2001	22-03-2002
35	AGREEMENT BETWEEN THE GOVERNMENT OF FINLAND AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	MALAYSIA	Original	28-03-1984	23-02-1986
36	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	MALTA	Original	30-10-2000	30-12-2001
37	CONVENTION ENTRE LA REPUBLIQUE DE FINLANDE ET LE ROYAUME DU MAROC TENDANT A EVITER LA DOUBLE IMPOSITION ET A PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU	LE ROYAUME DU MAROC	Original	07-04-2006	19-10-2012

38	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE UNITED MEXICAN STATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE UNITED MEXICAN STATES	Original	12-02-1997	14-07-1998
39	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF MOLDOVA	Original	16-04-2008	09-11-2008
40	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE ISLAMIC REPUBLIC OF PAKISTAN	Original	30-12-1994	10-04-1996
41	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE PORTUGUESE REPUBLIC	Original	07-11-2016	N/A
42	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF POLAND	Original	08-06-2009	11-03-2010
43	CONVENTION ENTRE LE GOUVERNEMENT DE LA REPUBLIQUE DE FINLANDE ET LE GOUVERNEMENT DE LA REPUBLIQUE FRANÇAISE TENDANT A EVITER LES DOUBLES IMPOSITIONS ET A PREVENIR L'EVASION FISCALE EN MATIERE D'IMPOTS SUR LE REVENU ET SUR LA FORTUNE	LA REPUBLIQUE FRANÇAISE	Original	11-09-1970	01-03-1972
44	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	ROMANIA	Original	27-10-1998	04-02-2000

45	CONVENTION BETWEEN FINLAND AND ZAMBIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	ZAMBIA	Original	03-11-1978	17-05-1985
46	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF SINGAPORE	Original	07-06-2002	27-12-2002
			Amending Instrument (a)	16-11-2009	30-04-2010
47	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE SLOVAK REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE SLOVAK REPUBLIC	Original	15-02-1999	06-05-2000
48	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF SLOVENIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF SLOVENIA	Original	19-09-2003	16-06-2004
49	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA	Original	06-10-2016	24-03-2018
50	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE SWISS CONFEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE SWISS CONFEDERATION	Original	16-12-1991	26-12-1993
			Amending Instrument (a)	19-04-2006	01-12-2006
			Amending Instrument (b)	22-09-2009	19-12-2010
			Amending Instrument (c)	18-09-2012	03-02-2013
51	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF TAJIKISTAN	Original	24-10-2012	05-09-2013

52	CONVENTION BETWEEN FINLAND AND TANZANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	TANZANIA	Original	12-05-1976	27-12-1978
53	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE KINGDOM OF THAILAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE KINGDOM OF THAILAND	Original	25-04-1985	28-03-1986
54	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE CZECH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE CZECH REPUBLIC	Original	02-12-1994	12-12-1995
55	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF TURKEY	Original	06-10-2009	04-05-2012
56	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF TURKMENISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	TURKMENI-STAN	Original	12-12-2015	10-2-2017
57	CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF UKRAINE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	UKRAINE	Original	14-10-1994	12-12-1995
58	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE HUNGARIAN PEOPLE'S REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE HUNGARIAN PEOPLE'S REPUBLIC (HUNGARY)	Original	25-10-1978	24-07-1981

59	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE ORIENTAL REPUBLIC OF URUGUAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE ORIENTAL REPUBLIC OF URUGUAY	Original	13-12-2011	06-02-2013
60	CONVENTION BETWEEN THE GOVERNMENT OF FINLAND AND THE GOVERNMENT OF NEW ZEALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	NEW ZEALAND	Original	12-03-1982	22-09-1984
			Amending Instrument (a)	05-12-1986	08-05-1988
61	AGREEMENT BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF UZBEKISTAN	Original	09-04-1998	07-02-1999
			Amending Instrument (a)	08-03-2016	03-07-2016
62	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE REPUBLIC OF BELARUS	Original	18-12-2007	13-07-2008
63	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	THE RUSSIAN FEDERATION	Original	04-05-1996	14-12-2002
			Amending Instrument (a)	14-04-2000	29-12-2002
64	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF FINLAND AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	THE SOCIALIST REPUBLIC OF VIETNAM	Original	21-11-2001	26-12-2002

65	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF ESTONIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE REPUBLIC OF ESTONIA	Original	23-03-1993	30-12-1993
66	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA (BOSNIA AND HERZE-GOVINA)	Original	08-05-1986	18-12-1987
67	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA (THE REPUBLIC OF KOSOVO)	Original	08-05-1986	18-12-1987
68	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA (THE REPUBLIC OF CROATIA)	Original	08-05-1986	18-12-1987
69	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA (MONTENE-GRO)	Original	08-05-1986	18-12-1987
70	CONVENTION BETWEEN THE REPUBLIC OF FINLAND AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA (REPUBLIC OF SERBIA)	Original	08-05-1986	18-12-1987

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Finland considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	THE KINGDOM OF THE NETHERLANDS	Desiring to conclude a new Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
2	THE UNITED STATES OF AMERICA	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
3	THE UNITED ARAB EMIRATES	<Desiring to promote and strengthen their mutual economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	THE ARGENTINE REPUBLIC	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
5	THE REPUBLIC OF ARMENIA	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	AUSTRALIA	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
7	THE REPUBLIC OF AZERBAIJAN	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	BARBADOS	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
9	THE KINGDOM OF BELGIUM	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
10	THE FEDERATIVE REPUBLIC OF BRAZIL	Desiring to conclude an Agreement for the avoidance of double taxation and on the prevention of fiscal evasion with respect to taxes on income,
11	THE ARAB REPUBLIC OF EGYPT	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

12	ESPANJAN KUNINGASKUNTA (THE KINGDOM OF SPAIN)	<Suomen tasavalta ja Espanjan kuningaskunta, jotka haluavat korvata Suomen ja Espanjan välillä Helsingissä 15 päivänä marraskuuta 1967 tulon ja omaisuuden kaksinkertaisen verotuksen estämiseksi tehdyn nykyisen sopimuksen, sellaisena kuin se on muutettuna Helsingissä 22 päivänä helmikuuta 1973 ja Madridissa 27 päivänä huhtikuuta 1990 (jäljempänä "vuoden 1967 sopimus"),> uudella sopimuksella tuloveroja koskevan kaksinkertaisen verotuksen välttämiseksi ja veron kiertämisen estämiseksi, <La República de Finlandia y el Reino de España, deseando sustituir el Convenio existente entre Finlandia y España para evitar la doble imposición en materia de impuestos sobre la renta y el patrimonio, hecho en Helsinki el 15 de noviembre de 1967, modificado en Helsinki el 22 de febrero de 1973 y en Madrid el 27 de abril de 1990 (denominado en lo sucesivo "el Convenio de 1967"),> por un nuevo Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta,
13	THE REPUBLIC OF SOUTH AFRICA	<The Government of the Republic of Finland and the Government of the Republic of South Africa desiring to promote and strengthen the economic relations between the two countries and> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	THE REPUBLIC OF THE PHILIPPINES	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	GEORGIA	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	THE REPUBLIC OF INDONESIA	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	THE REPUBLIC OF INDIA	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promoting economic co-operation between the two countries>,
18	IRELAND	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
19	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
20	THE STATE OF ISRAEL	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

21	ITALY	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
22	ITÄVALLAN TASAVALTA (THE REPUBLIC OF AUSTRIA)	jotka haluavat tehdä sopimuksen tulo- ja varallisuusveroja koskevan kaksinkertaisen verotuksen välttämiseksi ja veron kiertämisen estämiseksi, Von dem Wunsche geleitet, ein Übereinkommen zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschliessen,
23	JAPAN	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	CANADA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	THE REPUBLIC OF KAZAKHSTAN	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	THE PEOPLE'S REPUBLIC OF CHINA	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	THE KYRGYZ REPUBLIC	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
28	THE REPUBLIC OF KOREA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	THE HELLENIC REPUBLIC	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
30	THE REPUBLIC OF CYPRUS	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
31	THE REPUBLIC OF LATVIA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
32	THE REPUBLIC OF LITHUANIA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
33	LE LUXEMBOURG	désireux de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
34	MACEDONIA	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
35	MALAYSIA	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	MALTA	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
37	LE ROYAUME DU MAROC	<Le Gouvernement de la République de Finlande et le Gouvernement du Royaume du Maroc,> désireux de conclure une Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu,

38	THE UNITED MEXICAN STATES	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	THE REPUBLIC OF MOLDOVA	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	THE ISLAMIC REPUBLIC OF PAKISTAN	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	THE PORTUGUESE REPUBLIC	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
42	THE REPUBLIC OF POLAND	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43	LA REPUBLIQUE FRANÇAISE	<Le Gouvernement de la République de Finlande et le Gouvernement de la République Française,> désireux de conclure une convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
44	ROMANIA	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
45	ZAMBIA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
46	THE REPUBLIC OF SINGAPORE	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	THE SLOVAK REPUBLIC	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	THE REPUBLIC OF SLOVENIA	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
49	THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
50	THE SWISS CONFEDERATION	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
51	THE REPUBLIC OF TAJIKISTAN	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	TANZANIA	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital,
53	THE KINGDOM OF THAILAND	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

54	THE CZECH REPUBLIC	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	THE REPUBLIC OF TURKEY	Desiring to conclude an agreement for the avoidance of double taxation with respect to taxes on income,
56	TURKMENISTAN	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
57	UKRAINE	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
58	HUNGARY	<Mindful of the principles set forth in the Final Act of the Conference on Security and Cooperation in Europe and> desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
59	THE ORIENTAL REPUBLIC OF URUGUAY	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
60	NEW ZEALAND	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	THE REPUBLIC OF UZBEKISTAN	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	THE REPUBLIC OF BELARUS	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	THE RUSSIAN FEDERATION	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
64	THE SOCIALIST REPUBLIC OF VIETNAM	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	THE REPUBLIC OF ESTONIA	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
66	BOSNIA AND HERZEGOVINA	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
67	THE REPUBLIC OF KOSOVO	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
68	THE REPUBLIC OF CROATIA	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
69	MONTENEGRO	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
70	THE REPUBLIC OF SERBIA	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Finland considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	THE REPUBLIC OF ARMENIA	Article 10(6) Article 11(8) Article 12(7)
6	AUSTRALIA	Article 10(7) Article 11(9) Article 12(7)
12	ESPANJAN KUNINGASKUNTA (THE KINGDOM OF SPAIN)	Protocol (1)(c)
17	THE REPUBLIC OF INDIA	Article 27(1) and (2)
18	IRELAND	Article 11(7) Article 12(6) Article 13(6)
19	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Article 11(4) Article 12(6) Article 13(6)
25	THE REPUBLIC OF KAZAKHSTAN	Article 11(8) Article 12(7)
26	THE PEOPLE'S REPUBLIC OF CHINA	Article 10(6) Article 11(8) Article 12(7)
38	THE UNITED MEXICAN STATES	Article 11(9) Article 12(7)
41	THE PORTUGUESE REPUBLIC	Protocol (1)(c)
46	THE REPUBLIC OF SINGAPORE	Article 22(3) and (4)
49	THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA	Article 22(1) and (2)
51	THE REPUBLIC OF TAJIKISTAN	Protocol (2)(a)
57	UKRAINE	Article 11(8) Article 12(7)
59	THE ORIENTAL REPUBLIC OF URUGUAY	Protocol (3)(a) through (c)
61	THE REPUBLIC OF UZBEKISTAN	Article 11(8) Article 12(7)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Withdrawal of a reservation subsequent to ratification

Pursuant to Article 28(9) of the Convention, the Republic of Finland withdraws the reservation made under Article 9(6)(a) of the Convention. The notification of this withdrawal was received by the Depositary on 27 June 2023 and communicated by the Depositary on 27 June 2023.

HISTORY NOTES

Until deposit of the notification of the withdrawal of the reservation, the Republic of Finland had in place the following reservation:

Pursuant to Article 9(6)(a) of the Convention, the Republic of Finland reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Additional Notification subsequent to ratification

Notification of Choice of Optional Provisions

Pursuant to Article 29(6) of the Convention, and pursuant to Article 9(8) of the Convention, the Republic of Finland hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 29(6) of the Convention, and pursuant to Article 9(7) of the Convention, the Republic of Finland considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below. The additional notifications were received and communicated by the Depositary on the dates as indicated below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision	Date of Receipt/Communication
5	Republic of Armenia	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
6	Australia	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
7	Republic of Azerbaijan	Article 13(2)	Receipt: 27/06/2023 Communication:

			27/06/2023
12	Kingdom of Spain	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
13	Republic of South Africa	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
14	Republic of Philippines	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
15	Georgia	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
17	Republic of India	Article 13(1)	Receipt: 27/06/2023 Communication: 27/06/2023
18	Ireland	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
19	United Kingdom of Britain and Northern Ireland	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
20	State of Israel	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
24	Canada	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
25	Republic of Kazakhstan	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
26	People's Republic of China	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
27	Kyrgyz Republic	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
30	Republic of Cyprus	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
31	Republic of Latvia	Article 13(1)	Receipt:

			27/06/2023 Communication: 27/06/2023
32	Republic of Lithuania	Article 13(1)	Receipt: 27/06/2023 Communication: 27/06/2023
34	Macedonia	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
36	Malta	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
37	Kingdom of Morocco	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
38	United Mexican States	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
39	Republic of Moldova	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
40	Islamic republic of Pakistan	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
41	Republic of Portugal	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
42	Republic of Poland	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
43	Republic of France	Article 13(1)	Receipt: 27/06/2023 Communication: 27/06/2023
44	Romania	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
46	Republic of Singapore	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
47	Republic of Slovakia	Article 13(2)	Receipt: 27/06/2023 Communication:

			27/06/2023
48	Republic of Slovenia	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
49	Democratic socialist republic of Sri Lanka	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
51	Republic of Tajikistan	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
54	Czech Republic	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
55	Republic of Turkey	Article 13(4)	Receipt: 27/06/2023 Communication: 27/06/2023
56	Turkmenistan	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
57	Ukraine	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
59	Oriental Republic of Uruguay	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
61	Republic of Uzbekistan	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
62	Republic of Belarus	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
63	Russian Federation	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
64	Socialist Republic of Vietnam	Article 13(2)	Receipt: 27/06/2023 Communication: 27/06/2023
65	Republic of Estonia	Article 13(1)	Receipt: 27/06/2023 Communication: 27/06/2023

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Republic of Finland reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the Republic of Finland reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Republic of Finland considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	THE KINGDOM OF THE NETHERLANDS	Article 26(1), first sentence
2	THE UNITED STATES OF AMERICA	Article 25(1)
3	THE UNITED ARAB EMIRATES	Article 24(1), first sentence
4	THE ARGENTINE REPUBLIC	Article 25(1), first sentence
5	THE REPUBLIC OF ARMENIA	Article 25(1), first sentence
6	AUSTRALIA	Article 24(1), first sentence
7	THE REPUBLIC OF AZERBAIJAN	Article 25(1), first sentence
8	BARBADOS	Article 28(1), first sentence
9	THE KINGDOM OF BELGIUM	Article 26(1), first sentence
10	THE FEDERATIVE REPUBLIC OF BRAZIL	Article 24(1), first sentence ¹
11	THE ARAB REPUBLIC OF EGYPT	Article 25(1)
12	ESPANJAN KUNINGASKUNTA (THE KINGDOM OF SPAIN)	Article 23(1), first sentence
13	THE REPUBLIC OF SOUTH AFRICA	Article 24(1), first sentence
14	THE REPUBLIC OF THE PHILIPPINES	Article 24(1), first sentence
15	GEORGIA	Article 24(1), first sentence
16	THE REPUBLIC OF INDONESIA	Article 24(1), first sentence
17	THE REPUBLIC OF INDIA	Article 24(1), first sentence
18	IRELAND	Article 26(1), first sentence
19	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Article 28(1)
20	THE STATE OF ISRAEL	Article 26(1), first sentence
21	ITALY	Article 25(1), first sentence
22	ITÄVALLAN TASAVALTA (THE REPUBLIC OF AUSTRIA)	Article 25(1), first sentence
23	JAPAN	Article 25(1)
24	CANADA	Article 23(1), first sentence
25	THE REPUBLIC OF KAZAKHSTAN	Article 23(1), first sentence
26	THE PEOPLE'S REPUBLIC OF CHINA	Article 25(1), first sentence
27	THE KYRGYZ REPUBLIC	Article 24(1), first sentence
28	THE REPUBLIC OF KOREA	Article 24(1), first sentence
29	THE HELLENIC REPUBLIC	Article 25(1), first sentence

¹ Reference corrected from Article 26(1), first sentence, as included in the MLI Position deposited on 25 February 2019, to Article 24(1), first sentence. This correction was notified to the Depositary on 11 December 2025.

30	THE REPUBLIC OF CYPRUS	Article 23(1), first sentence
31	THE REPUBLIC OF LATVIA	Article 25(1), first sentence
32	THE REPUBLIC OF LITHUANIA	Article 26(1), first sentence
33	LE LUXEMBOURG	Article 25(1), first sentence
34	MACEDONIA	Article 24(1), first sentence
35	MALAYSIA	Article 23(1), first sentence
36	MALTA	Article 25(1), first sentence
37	LE ROYAUME DU MAROC	Article 25(1), first sentence
38	THE UNITED MEXICAN STATES	Article 24(1), first sentence
39	THE REPUBLIC OF MOLDOVA	Article 23(1), first sentence
40	THE ISLAMIC REPUBLIC OF PAKISTAN	Article 24(1), first sentence
41	THE PORTUGUESE REPUBLIC	Article 23(1), first sentence
42	THE REPUBLIC OF POLAND	Article 23(1), first sentence
43	LA REPUBLIQUE FRANÇAISE	Article 25(1)
44	ROMANIA	Article 24(1), first sentence
45	ZAMBIA	Article 26(1), firs sentence
46	THE REPUBLIC OF SINGAPORE	Article 25(1), first sentence
47	THE SLOVAK REPUBLIC	Article 24(1), first sentence
48	THE REPUBLIC OF SLOVENIA	Article 23(1), first sentence
49	THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA	Article 23(1), first sentence
50	THE SWISS CONFEDERATION	Article 25(1), first sentence
51	THE REPUBLIC OF TAJIKISTAN	Article 24(1), first sentence
52	TANZANIA	Article 26(1), firs sentence
53	THE KINGDOM OF THAILAND	Article 24(1), first sentence
54	THE CZECH REPUBLIC	Article 24(1), first sentence
55	THE REPUBLIC OF TURKEY	Article 24(1), first sentence
56	TURKMENISTAN	Article 23(1), first sentence
57	UKRAINE	Article 25(1), first sentence
58	HUNGARY	Article 25(1), first sentence
59	THE ORIENTAL REPUBLIC OF URUGUAY	Article 24(1), first sentence
60	NEW ZEALAND	Article 24(1), first sentence
61	THE REPUBLIC OF UZBEKISTAN	Article 24(1), first sentence
62	THE REPUBLIC OF BELARUS	Article 24(1), first sentence
63	THE RUSSIAN FEDERATION	Article 24(1), first sentence
64	THE SOCIALIST REPUBLIC OF VIETNAM	Article 24(1), first sentence
65	THE REPUBLIC OF ESTONIA	Article 25(1), first sentence
66	BOSNIA AND HERZEGOVINA	Article 24(1), first sentence
67	THE REPUBLIC OF KOSOVO	Article 24(1), first sentence
68	THE REPUBLIC OF CROATIA	Article 24(1), first sentence
69	MONTENEGRO	Article 24(1), first sentence
70	THE REPUBLIC OF SERBIA	Article 24(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Finland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
14	THE REPUBLIC OF THE PHILIPPINES	Article24(1), second sentence
21	ITALY	Article25(1), second sentence
35	MALAYSIA	Article 23(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Finland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	THE KINGDOM OF THE NETHERLANDS	Article 26(1), second sentence
3	THE UNITED ARAB EMIRATES	Article 24(1), second sentence
4	THE ARGENTINE REPUBLIC	Article 25(1), second sentence
5	THE REPUBLIC OF ARMENIA	Article 25(1), second sentence
6	AUSTRALIA	Article 24(1), second sentence
7	THE REPUBLIC OF AZERBAIJAN	Article 25(1), second sentence
8	BARBADOS	Article 28(1), second sentence
9	THE KINGDOM OF BELGIUM	Article 26(1), second sentence
10	THE FEDERATIVE REPUBLIC OF BRAZIL	Article 24(1), second sentence ²
12	ESPANJAN KUNINGASKUNTA (THE KINGDOM OF SPAIN)	Article 23(1), second sentence
13	THE REPUBLIC OF SOUTH AFRICA	Article 24(1), second sentence
15	GEORGIA	Article 24(1), second sentence
16	THE REPUBLIC OF INDONESIA	Article24(1), second sentence
17	THE REPUBLIC OF INDIA	Article24(1), second sentence
18	IRELAND	Article 26(1), second sentence
20	THE STATE OF ISRAEL	Article 26(1), second sentence
22	ITÄVALLAN TASAVALTA (THE REPUBLIC OF AUSTRIA)	Article 25(1), second sentence
24	CANADA	Article 23(1), second sentence
25	THE REPUBLIC OF KAZAKHSTAN	Article 23(1), second sentence
26	THE PEOPLE'S REPUBLIC OF CHINA	Article 25(1), second sentence
27	THE KYRGYZ REPUBLIC	Article 24(1), second sentence

² Reference corrected from Article 26(1), second sentence, as included in the MLI Position deposited on 25 February 2019, to Article 24(1), second sentence. This correction was notified to the Depositary on 11 December 2025.

28	THE REPUBLIC OF KOREA	Article 24(1), second sentence
29	THE HELLENIC REPUBLIC	Article 25(1), second sentence
30	THE REPUBLIC OF CYPRUS	Article 23(1), second sentence
31	THE REPUBLIC OF LATVIA	Article 25(1), second sentence
32	THE REPUBLIC OF LITHUANIA	Article 26(1), second sentence
33	LE LUXEMBOURG	Article 25(1), second sentence
34	MACEDONIA	Article 24(1), second sentence
36	MALTA	Article 25(1), second sentence
37	LE ROYAUME DU MAROC	Article 25(2), second sentence
38	THE UNITED MEXICAN STATES	Article 24(1), second sentence
39	THE REPUBLIC OF MOLDOVA	Article 23(1), second sentence
40	THE ISLAMIC REPUBLIC OF PAKISTAN	Article 24(1), second sentence
41	THE PORTUGUESE REPUBLIC	Article 23(1), second sentence
42	THE REPUBLIC OF POLAND	Article 23(1), second sentence
44	ROMANIA	Article 24(1), second sentence
45	ZAMBIA	Article 26(1), second sentence
46	THE REPUBLIC OF SINGAPORE	Article 25(1), second sentence
47	THE SLOVAK REPUBLIC	Article 24(1), second sentence
48	THE REPUBLIC OF SLOVENIA	Article 23(1), second sentence
49	THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA	Article 23(1), second sentence
50	THE SWISS CONFEDERATION	Article 25(1), second sentence
51	THE REPUBLIC OF TAJIKISTAN	Article 24(1), second sentence
53	THE KINGDOM OF THAILAND	Article 24(1), second sentence
54	THE CZECH REPUBLIC	Article 24(1), second sentence
55	THE REPUBLIC OF TURKEY	Article 24(1), second sentence
56	TURKMENISTAN	Article 23(1), second sentence
57	UKRAINE	Article 25(1), second sentence
58	HUNGARY	Article 25(1), second sentence
59	THE ORIENTAL REPUBLIC OF URUGUAY	Article 24(1), second sentence
60	NEW ZEALAND	Article 24(1), second sentence
61	THE REPUBLIC OF UZBEKISTAN	Article 24(1), second sentence
62	THE REPUBLIC OF BELARUS	Article 24(1), second sentence
63	THE RUSSIAN FEDERATION	Article 24(1), second sentence
64	THE SOCIALIST REPUBLIC OF VIETNAM	Article 24(1), second sentence
65	THE REPUBLIC OF ESTONIA	Article 25(1), second sentence
66	BOSNIA AND HERZEGOVINA	Article 24(1), second sentence
67	THE REPUBLIC OF KOSOVO	Article 24(1), second sentence
68	THE REPUBLIC OF CROATIA	Article 24(1), second sentence
69	MONTENEGRO	Article 24(1), second sentence
70	THE REPUBLIC OF SERBIA	Article 24(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the Republic of Finland considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
38	THE UNITED MEXICAN STATES

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Finland considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	THE UNITED STATES OF AMERICA
9	THE KINGDOM OF BELGIUM
10	THE FEDERATIVE REPUBLIC OF BRAZIL
11	THE ARAB REPUBLIC OF EGYPT
14	THE REPUBLIC OF THE PHILIPPINES
19	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
21	ITALY
23	JAPAN
24	CANADA
38	THE UNITED MEXICAN STATES
43	LA REPUBLIQUE FRANÇAISE
47	THE SLOVAK REPUBLIC
50	THE SWISS CONFEDERATION
52	TANZANIA
53	THE KINGDOM OF THAILAND

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of Finland considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
9	THE KINGDOM OF BELGIUM
43	LA REPUBLIQUE FRANÇAISE

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Finland considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
9	THE KINGDOM OF BELGIUM
18	IRELAND
19	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
21	ITALY
41	THE PORTUGUESE REPUBLIC

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Republic of Finland reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	THE KINGDOM OF THE NETHERLANDS	Article 9(2)
2	THE UNITED STATES OF AMERICA	Article 9(2)
4	THE ARGENTINE REPUBLIC	Article 9(2)
5	THE REPUBLIC OF ARMENIA	Article 9(2)
6	AUSTRALIA	Article 9(3)
7	THE REPUBLIC OF AZERBAIJAN	Article 9(2)
8	BARBADOS	Article 10(2)
9	THE KINGDOM OF BELGIUM	Article 9(2)
12	ESPAÑAN KUNINGASKUNTA (THE KINGDOM OF SPAIN)	Article 9(2)
13	THE REPUBLIC OF SOUTH AFRICA	Article 9(2)
15	GEORGIA	Article 9(2)
16	THE REPUBLIC OF INDONESIA	Article 9(2)
17	THE REPUBLIC OF INDIA	Article 9(2)
18	IRELAND	Article 10(2)
19	THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	Article 10(2)
20	THE STATE OF ISRAEL	Article 9(2)
22	ITÄVALLAN TASAVALTA (THE REPUBLIC OF AUSTRIA)	Article 9(2)
24	CANADA	Article 9(2)
25	THE REPUBLIC OF KAZAKHSTAN	Article 9(2)
26	THE PEOPLE'S REPUBLIC OF CHINA	Article 9(2)
27	THE KYRGYZ REPUBLIC	Article 9(2)
30	THE REPUBLIC OF CYPRUS	Article 9(2)
31	THE REPUBLIC OF LATVIA	Article 9(2)
32	THE REPUBLIC OF LITHUANIA	Article 9(2)
34	MACEDONIA	Article 9(2)
36	MALTA	Article 9(2)
37	LE ROYAUME DU MAROC	Article 9(2)
38	THE UNITED MEXICAN STATES	Article 9(2)
39	THE REPUBLIC OF MOLDOVA	Article 9(2)
40	THE ISLAMIC REPUBLIC OF PAKISTAN	Article 9(2)
41	THE PORTUGUESE REPUBLIC	Article 9(2)

42	THE REPUBLIC OF POLAND	Article 9(2)
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 9³ 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 Depositary 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 Depositary 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 Depositary 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

³ Reference corrected from section 6 a subsection 8, as referenced in the MLI Position deposited on 25 February 2019, to section 6 a subsection 9. This correction was notified to the Depositary on 28 June 2019.

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 Depositary 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.