



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
TAX POLICY  
**VAT and other turnover taxes**

Brussels, 11 February 2004  
TAXUD/C/3/ID D(2003)

**VAT in the European Community**

**APPLICATION IN THE MEMBER  
AND ACCESSION STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS  
INFORMATION NETWORKS ETC....**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member and Accession States which has been obtained from the tax authorities concerned. The information provided by the Accession States is provisional, based on the anticipated application of VAT arrangements once Community legislation has been transposed.**

**The exchange rates used for the Accession Countries are those for the 1<sup>st</sup> October 2003, taken from the Official Journal of the European Union.**

**The sole purpose of distributing details of national provisions is to create a work-tool. In no way does this document necessarily reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# FINLAND

## TABLE OF CONTENTS

GENERAL INFORMATION .....	3
VAT REGISTRATION OF FOREIGN TRADERS .....	3
THRESHOLDS .....	5
APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS.....	6
APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU .....	7
INVOICES .....	8
PERIODIC VAT RETURNS .....	12
RECAPITULATIVE STATEMENTS .....	13
ELECTRONIC INVOICING AND ELECTRONIC RETURNS .....	13
ADMINISTRATIVE REQUIREMENTS.....	14
RIGHT OF DEDUCTION .....	14
ANNEX 1: THRESHOLDS .....	16
ANNEX 2: VAT IDENTIFICATION NUMBER.....	18
ANNEX 3: ABBREVIATIONS.....	20

## GENERAL INFORMATION

**1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

Uusimaa Regional Tax Office  
Corporate Tax Office  
Opastinsilta 12, P.O.Box 30  
00052 VEROTUS  
Telephone: +358 20 466017  
Telefax: +358 9 73114392

**2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS...) ? AND IN WHICH LANGUAGE(S)?**

The website of the Finnish national tax administration is [www.vero.fi](http://www.vero.fi)

On this website you can find all information, publications and forms on VAT issued by the National Board of Taxes. It is available in Finnish and Swedish.

On the website you can also find general information on VAT, contact points and the VAT forms in English.

**3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) IS IT AVAILABLE?**

The Finnish VAT Act and the regulations are available on the website of Finlex Data Bank [www.finlex.fi](http://www.finlex.fi) in Finnish and Swedish. An English translation of the VAT Act is also available on the site [www.finlex.fi/pdf/saadkaan/E9931501.PDF](http://www.finlex.fi/pdf/saadkaan/E9931501.PDF).

## VAT REGISTRATION OF FOREIGN TRADERS

**4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

Value added tax is levied on the selling of goods and services in the form of business operations in Finland even if the seller is a foreign taxable person and the selling is not conducted from a fixed establishment in Finland.

Foreign taxable persons with fixed establishments in Finland are VAT-liable in Finland in the normal way. They are entered in the VAT register like Finnish taxable persons and

the rights, obligations and other regulations concerning Finnish taxable persons apply to them as well.

For administrative reasons, minor sales transactions have been left outside the scope of taxation. Turnover of €8 500 has been set as the threshold for such operations. This threshold is not applied to foreign businesses without a fixed establishment in Finland. However, such a trader may apply for registration.

As a rule, buyers are VAT-liable for goods and services sold in Finland when sellers are foreign taxable persons without fixed establishments in Finland (reverse charge).

The seller is always VAT-liable, that is the reverse tax liability does not apply:

- Where the buyer is a foreigner without a fixed establishment in Finland and is not entered in the VAT register;
- Where the buyer is a private individual. A private individual is, however, VAT-liable when a new means of transport is acquired from another Member State;
- When distance sales of goods from another Member State to private individuals or corresponding parties in Finland are involved;
- When passenger transport services are involved;
- When the following services performed in Finland are involved: teaching, scientific services, cultural, entertainment or sports events and other similar services, and services related directly to their arrangement.

A foreigner engaged in intra-Community acquisitions or supplies in Finland is subject to notification duty. A foreigner engaged in what is called zero tax rate sales must register as VAT liable in order to be eligible for a refund of the VAT included in purchases made in Finland.

**5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX ? IN SUCH SITUATION, IS IT POSSIBLE FOR THE FOREIGN TRADER TO REGISTER ON A VOLUNTARY BASIS?**

A foreign trader without a fixed establishment in Finland need not to register as VAT liable when the reverse charge procedure can be applied. When the reverse charge rule is applicable the buyer is VAT liable for the sale. See question 4 where reverse charge is not applicable.

It is possible for the foreign trader without a fixed establishment to register on voluntary basis. In such case a tax representative is required.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT ? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE, FAX, EMAIL...)**

Uusimaa Regional Tax Office  
Corporate Tax Office

Opastinsilta 12, P.O.Box 30  
00052 VEROTUS  
Telephone: +358 20 466017  
Telefax: +358 9 73114700

Registration is made in co-operation with the National Board of Patents and Registration on mutual forms. The registration forms are available on the website [www.ytj.fi](http://www.ytj.fi).

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

There is no separate VAT number for domestic trade in Finland. However, each business is issued a Business Identity Code. A new business will get a Business ID as soon as the authorities have received the establishing form on the start of a business and entered the business into the Business Information System.

The trader should fill in the establishing form (Y-form). There are three different forms and the trader should choose the correct form according to his type of company. Form Y1 is for limited companies and associations, Y2 is for limited partnerships and Y3 is for entrepreneurs.

To the form the foreign trader should enclose the foreign equivalent of the trade register extract and a Finnish or Swedish translation indicating the name, domicile, line of business, accounting period and the names of persons entitled to sign documents on behalf of the trader. If the trader is an association or a partnership the rules of the association, partnership agreement or other similar regulations or a certified copy of the regulations and a Finnish or Swedish translation should be attached.

When a tax representative is required the foreign trader should attach a power of attorney duly issued expressly to the tax representative to act as the trader's representative and may in this capacity sign documents required by the VAT Act. A Finnish or Swedish translation of this power of attorney should be attached.

When a tax representative is required and the foreign trader himself has signed the registration form an engagement of the tax representative to act as representative should be attached.

The trader will be informed about registration and he will be given a Business ID.

The VAT number is required for intra-Community trade. When the trader has intra-Community sales or acquisitions he forms his VAT number from his Business ID. He adds the country code FI in front of his Business ID and removes the dash.

For example:

Business ID - 1234567-8

VAT number - FI12345678

## **THRESHOLDS**

**8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B(B)(2) OF THE SIXTH VAT DIRECTIVE?**

€35 000

**9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 28A(1)(A) OF THE SIXTH VAT DIRECTIVE?**

€10 000

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

**10. WHAT ARE THE SITUATIONS WHERE THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

A foreign taxable person without a fixed establishment in Finland wishing to repeal the reverse charge system, can become VAT-liable for sales conducted in Finland on the basis of an application. In order to qualify for VAT liability, the trader must have a tax representative with a domicile in Finland. The tax representative has to be approved by the Regional Tax Office.

**11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

A foreign taxable person without a fixed establishment in Finland wishing to repeal the reverse charge system, can become VAT-liable for sales conducted in Finland on the basis of an application. In order to qualify for VAT liability, the foreign taxable person must have a tax representative with a domicile in Finland which has been approved by the Regional Tax Office. The Regional Tax Office approves a natural person as a representative only in exceptional cases.

To the establishing form should be attached the trade register extract of the representative, which indicates the line of business and the names of persons entitled to sign documents on behalf of the representative.

If the representative's line of business is related to something other than bookkeeping, proof that the representative is competent to handle the duties of representative in compliance with the VAT Act should be attached.

If the foreign trader has signed the registration form, an engagement given by the tax representative to act as tax representative should be attached.

**12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

The tax representative has to be approved by the Regional Tax Office. The representative must have sufficient skills and expertise to perform the functions of a representative. As

a rule, a representative must be entered in the register of the National Board of Patents and Registration.

The tax representative is responsible for performing the administrative duties arising from a foreigner's tax liability. As a rule, the representative must be able to perform the bookkeeping and related tasks himself. The foreign trader is liable to make notes of the transactions that will provide the essential information needed for determining the tax. The representative is also responsible for ensuring that this obligation to keep notes is fulfilled.

Such notes must be preserved for at least six years after the end of the accounting period to which they relate. Foreign taxable persons are themselves obliged to take care that the required declarations are submitted. This obligation also applies to the representatives of foreign taxable persons. However, representatives are not responsible for payment of tax levied on foreign parties.

Moreover, on request by an official of the Regional Tax Office or the National Board of Taxes, a tax representative must provide the bookkeeping material for inspection.

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

The foreign trader will not be entered in the VAT register.

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

It is possible for the Regional Tax Office to require a bank guarantee. However, in practice a guarantee is required only on rare occasions.

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE OR A TAX AGENT ?**

Yes.

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

A foreign taxable person without a fixed establishment in Finland wishing to repeal the reverse charge system, can become VAT-liable for sales conducted in Finland on the basis of an application. In order to qualify for VAT liability, the trader must have a tax representative with a domicile in Finland. The tax representative has to be approved by the Regional Tax Office. The Regional Tax Office approves a natural person as a representative only in exceptional cases.

To the establishing form should be attached the trade register extract of the representative, which indicates the line of business and the names of persons entitled to sign documents on behalf of the representative.

If the representative's line of business is related to something other than bookkeeping, proof that the representative is competent to handle the duties of representative in compliance with the VAT Act should be attached.

If the foreign trader has signed the registration form, an engagement given by the tax representative to act as tax representative should be attached.

## **17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

The tax representative has to be approved by the Regional Tax Office. The representative must have sufficient skills and expertise to perform the functions of a representative. As a rule, a representative must be entered in the register of the National Board of Patents and Registration.

The tax representative is responsible for performing the administrative duties arising from a foreigner's tax liability. As a rule, the representative must be able to perform the bookkeeping and related tasks himself. The foreign trader is liable to make notes of the transactions that will provide the essential information needed for determining the tax. The representative is also responsible for ensuring that this obligation to keep notes is fulfilled.

Such notes must be preserved for at least six years after the end of the accounting period to which they relate. Foreign taxable persons are themselves obliged to take care that the required declarations are submitted. This obligation also applies to the representatives of foreign taxable persons. However, representatives are not responsible for payment of tax levied on foreign parties.

Moreover, on request by an official of the Regional Tax Office or the National Board of Taxes, a tax representative must provide the bookkeeping material for inspection.

## **18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

It is possible for the Regional Tax Office to require a bank guarantee. However, in practice a guarantee is required only on rare occasions.

# **INVOICES**

## **19. RULES ABOUT INVOICING**

### **a) Where can the relevant rules (Laws, regulations, instructions, guidelines...) be found?**

The laws No. 325/2003 and 326/2003 of 25 April 2003 can be found on the website of the Finnish parliament: [www.eduskunta.fi](http://www.eduskunta.fi)

The National Board of Taxes has issued guidelines on the new invoicing rules on 30 June 2003 (No. 1731/40/2003). The guidelines can be found on the website of the Finnish tax administration: [www.vero.fi](http://www.vero.fi)

- b) In case the office referred to in the first part of the vademecum is not competent to provide information on national invoicing rules, please indicate the name, address, telephone number and email address of the competent office.**

## **20. ISSUANCE OF INVOICES**

- a) Cases where an invoice needs to be issued:**

**Is an invoice to be issued only in cases referred to in Article 22 paragraph 3 point a) (supplies made by taxable persons to other taxable persons or non-taxable legal persons, distance sales and sales of new means of transport and payments on account) or also in other cases? If so, in which cases and under which specific rules?**

An invoice has to be issued on such zero-rated supply with refund for tax paid on purchases related to the supply. A non-taxable supplier has to issue an invoice when supplying exempt services and goods that relate to health and medical care and social welfare to municipalities.

**Is there an exemption from the obligation to issue invoices in specific situations (such as exempt or zero-rated supplies)?**

An invoice need not to be issued for such exempt supplies without refund or deduction for tax paid on purchases relating to the supply. Such exempt supplies are, for example, the sale of real estate or financial services and supplies made by corporate bodies for promoting the public good or religious societies.

Furthermore, when the place of supply is other than Finland, the obligation to issue an invoice is determined by the Member State in whose territory the goods or services are supplied or rendered.

However, for bookkeeping purposes it is required that a verification (e.g. receipt) is drawn up for any supply.

- b) What are the rules on corrective invoices (credit / debit notes)?**

If the supplier has issued a deficient invoice, he must replace it with a correct invoice. The supplier must also issue a new invoice if the supply was retrospectively adjusted, a discount was granted or compensations were made that were not included in the initial invoice. Corrected invoice must unambiguously refer to the initially issued invoices.

- c) What is the time limit for issuing invoices?**

There is no time limit for issuing invoices.

- d) What are the rules for summary invoicing?**

A summary invoice may be issued for several separate supplies of goods and services.

**e) What are the conditions imposed on self-billing?**

Invoices drawn up by the customer (self-billing) are considered as being issued by the supplier, if the supplier and customer have concluded an agreement to that effect and agreed to an acceptance procedure with respect to each individual invoice. However, this arrangement is flexible in that the agreement and acceptance may also be tacit. Such invoices are deemed to be issued by the supplier unless the latter informs the customer that corrections should be made to the invoice.

**f) Is there any specific rule in relation to outsourcing of invoices to a person who is established outside the EU?**

No.

## **21. CONTENT OF INVOICES**

**a) Is the VAT number of the customer to be mentioned in all cases or only in relation to intra-Community supplies of goods and situations in which the customer is the person liable to pay the VAT on the supply of the goods or the services (supplies referred to in the 4th indent of Article 22 paragraph 3 point b)?**

The customer's VAT number must be mentioned in relation to intra-Community supplies of goods and situations in which the customer is the person liable to pay the VAT on the supply of the goods or the services

**b) Is there any specific rule concerning the number which needs to be mentioned (VAT or tax number)? If so, please specify the rules.**

The supplier's Business ID must be mentioned on the invoice.

**c) Any other specific rules in relation to the content of the invoice.**

The required details that must be mentioned on the invoice are the same as those listed in Art. 22 (3)(b) of the Sixth Directive. The rules are clarified in the above mentioned guideline of 30 June 2003.

## **22. ELECTRONIC INVOICING**

**a) As regards invoices sent with advanced electronic signatures, is it obligatory to use qualified certificated and secure-signature-creation devices? If so, please give details.**

No electronic signatures are demanded

**b) As regards invoices sent by electronic data interchange, is an additional summary document on paper obligatory? If so, please give details about its content and procedure.**

Finland does not demand an additional summary document when invoices are sent by EDI

- c) Do you allow invoices issued pursuant to Article 22 paragraph 3 point c) 3rd subparagraph ("by using any other electronic means")? If so, under which conditions and formalities?**

Finland allows invoices issued by any other electronic means

- d) Is prior notification to the tax administration before using electronic invoicing an obligation? If so, what are the specific rules?**

No prior notification is demanded

- e) Any other specific rule in relation to electronic invoicing.**

No.

### **23. STORAGE OF INVOICES**

- a) What are the rules on the place of storage of invoices?**

The place of storage of invoices is Finland. However, invoices can be stored in another Member State if a taxable person stores invoices, which he issues or receives by an electronic means, so that he is guaranteeing on-line access to the data, or if a taxable person is a foreigner that does not have a permanent establishment in Finland. Invoices can also be temporarily stored elsewhere in accordance with the Bookkeeping Act

- b) Is prior notification of invoices stored in another country an obligation? If so, please specify.**

Prior notification is not needed

- c) What is the obligatory storage period for invoices?**

Invoices must be stored for at least 6 years from the end of the year during which the accounting period has ended.

- d) What are the specific rules on storage form and possible conversions?**

Integrity of the content of the invoices, as well as their readability, must be guaranteed throughout the storage period. It must be possible to convert information on invoices into a clear written form.

- e) Any other specific rule in relation to invoices storage.**

The Ministry of Trade and Industry has given instructions concerning the storage of invoices, for instance the permanent storage of invoices must be done on two data media

**24. SIMPLIFIED INVOICES: WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 22 PARAGRAPH 9 POINT D) AND WHAT ARE THE SPECIFIC RULES?**

For invoices that amount to no more than EUR 1,000; invoices relating to supplies made by certain businesses whose clients are mainly private persons, such as retailers, kiosks, and hairdressers; or invoices on passenger transport or restaurant services (except services for reselling); the content requirements are less detailed.

These invoices should contain:

- the invoice date
- the supplier's name and VAT Identification number (i.e. Business ID)
- the quantity and nature of the goods supplied or the nature of the services rendered
- the amount of VAT payable (per each rate) or the applicable VAT rate(s)

## **PERIODIC VAT RETURNS**

**25. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Each VAT registered trader should submit a periodic VAT return.

**26. AT WHAT INTERVALS ARE VAT RETURNS AND THE ASSOCIATED PAYMENTS TO BE MADE?**

The standard VAT period is one month. The VAT due is to be paid and the VAT return is to be submitted at the latest on the fifteenth of the second month following the tax period. A monthly tax return must also be submitted when a VAT registered trader does not pay VAT for the month or has no taxable operations.

**27. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESSES? IF SO, PLEASE GIVE A DESCRIPTION.**

For primary producers (agriculture, forestry, fishing) the tax period is one calendar year.

The tax return is to be submitted and the VAT due must be paid by the end of February following the calendar year in question.

These primary producers may, however, opt for the standard tax period.

**28. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

No.

## RECAPITULATIVE STATEMENTS

**29. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

Recapitulative statements must be submitted quarterly, at the latest on the 15th of the second month following the end of each quarter of the calendar year.

**30. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC?**

No.

**31. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

No.

## ELECTRONIC INVOICING AND ELECTRONIC RETURNS

**32. IS ELECTRONIC INVOICING ALLOWED? IF SO, UNDER WHICH CONDITIONS AND FOLLOWING WHICH PROCEDURES?**

Electronic invoicing is allowed. The invoice should include the information mentioned in question 19.

**33. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO HOW, AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

It is possible to submit VAT returns electronically by using TYVI system.

In the TYVI system the electronically submitted returns are submitted to the tax administration by an operator. There are four operators (Elma Oy, Sonera Oy, Suomen Posti Oy and Tietoenator Oy). The operators offer different kind of services for forwarding the returns. Some of the service the operators are providing is subject to charge. The names and the website links of the operators can be found on the website of the tax administration [www.vero.fi](http://www.vero.fi).

The taxpayer has to make a contract with the TYVI operator, who will give the taxpayer a username and a password for filing the returns.

The tax administration need not to be contacted when submitting returns by TYVI.

**34. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO HOW, AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

It is possible to submit recapitulative statements electronically by using TYVI system.

In the TYVI system the electronically submitted statements are submitted to the tax administration by an operator. There are four operators (Elma Oy, Sonera Oy, Suomen Posti Oy and Tietoenator Oy) and they offer different kind of services for forwarding the returns. Some of the service the operators are providing is subject to charge. The names and the website links of the operators can be found on the website of the tax administration.

The taxpayer has to make a contract with the TYVI operator, who will give the taxpayer a username and a password for filing the statements.

The tax administration need not to be contacted when submitting returns by TYVI.

## **ADMINISTRATIVE REQUIREMENTS**

**35. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

No.

**36. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No.

**37. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS & RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

Finnish, Swedish and English.

## **RIGHT OF DEDUCTION**

**38. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION ?**

No deduction can be made on purchases concerning the following goods and services:

- an immovable property which the taxable person or his staff use as a residence, a kindergarten or a recreational or leisure facility as well as goods and services connected with the immovable property or its usage;

- the goods and services relating to the transportation of the taxable person or his staff between residence and place of work;
- expenses relating to entertainment/hospitality;
- a stamp or another right comparable to it, if any tax shall not be paid on the sale of the transport service because it happens abroad;
- passenger cars, motorcycles, caravans, vessels intended for pleasure and sports and aircraft whose maximum weight is not more than 1 550 kg, and all the goods and services relating to them. The restriction on deduction isn't applied on vehicles and ships for sale, hire or use in professional passenger transport or driving school and a passenger car that is used exclusively for the use with deduction rights.

A travel agent may not deduct the tax included in the goods or services supplied by the travel agent to the traveller.

No deduction may be made for the goods on which sale the seller is applying the margin scheme procedure for second-hand goods or art, collection or antique items.

**39. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE ?**

No.

## ANNEX 1: THRESHOLDS

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons <sup>1</sup>		Threshold for application of the special scheme for distance selling <sup>2</sup>		Exemption for small enterprises <sup>3</sup>	
	National currency	Euro equivalent	National currency	Euro equivalent	National currency	Euro equivalent
Belgium	€11.200		€35.000		€5.580	
Czech Republic		10.000		35.000		35.000
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Germany	€12.500		€100.000		€16.620	
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Greece	€10.000		€35.000		€9.000 or €4.000	
Spain	€10.000		€35.000		None	
France	€10.000		€100.000		€76.300 or €27.000	
Ireland	€41.000		€35.000		€51.000 or €25.500	
Italy	€8.263		€27.889		None	None
Cyprus	6.000 CYP	10.226	20.000 CY Pounds	34.220		15.600
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Hungary		10.000		35.000		35.000
Malta		10.000		35.000		37.000 <sup>4</sup> 24.300 <sup>4</sup> 14.600 <sup>4</sup>

<sup>1</sup> See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

<sup>2</sup> See Article 28b, (2) of Directive 77/388/EEC, as amended.

<sup>3</sup> See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

<sup>4</sup> €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs)

## ANNEX 1: THRESHOLDS

Netherlands	€10.000		€100.000		None	None
Austria	€11.000		€100.000		€22.000	
Poland		10.000		35.000		10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Slovenia		10.000		35.000		25.000
Slovak Republic		10.000		35.000		35.000
Finland	€10.000		€35.000		€8.500	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None
United Kingdom	56.000 GBP	87.678	70.000 GBP	109.598	55 000 GBP	86.112

## **ANNEX 2: VAT IDENTIFICATION NUMBER**

- BE** le numéro d'identification à la taxe sur la valeur ajoutée  
BTW - identificatienummer
- CZ**
- DK** momsregistreringsnummer
- DE** Umsatzsteuer - Identifikationsnummer
- EE** käibemaksukohustuslasena registreerimise number
- EL** Αριθμός Φορολογικού Μητρώου ΦΠΑ  
Arithmos Forologikou Mitroou FPA
- ES** el número de identificación a efectos del Impuesto sobre el Valor Añadido
- FR** le numéro d'identification à la taxe sur la valeur ajoutée
- IE** value added tax identification no.
- IT** il numero di registrazione IVA
- CY** Αριθμός Εγγραφής Φ.Π.Α.  
Arithmos Egrafis FPA
- LV** pievienotās vērtības nodokļa (PVN) reģistrācijas numurs
- LT** PVM mokėtojo kodas
- LU** le numéro d'identification à la taxe sur la valeur ajoutée
- HU**
- MT** numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miújud  
value added tax identification number
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado

## **ANNEX 2: VAT IDENTIFICATION NUMBER**

- SI** identifikacijska številka za DDV
- SK** identifikačné číslo pre daň (IČ DPH)
- FI** arvonlisäverorekisteröintinumero  
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- GB** value added tax (VAT) registration no.

### ANNEX 3: ABBREVIATIONS

	<b>COUNTRY</b>	<b>CURRENCY</b>
BELGIUM	BE	EUR
CZECH REPUBLIC	CZ	CZK
DENMARK	DK	DKK
GERMANY	DE	EUR
ESTONIA	EE	EEK
GREECE	EL	EUR
SPAIN	ES	EUR
FRANCE	FR	EUR
IRELAND	IE	EUR
ITALY	IT	EUR
CYPRUS	CY	CYP
LATVIA	LV	LVL
LITHUANIA	LT	LTL
LUXEMBOURG	LU	EUR
HUNGARY	HU	HUF
MALTA	MT	MTL
NETHERLANDS	NL	EUR
AUSTRIA	AT	EUR
POLAND	PL	PLN
PORTUGAL	PT	EUR
SLOVENIA	SI	SIT
SLOVAK REPUBLIC	SK	SKK
FINLAND	FI	EUR
SWEDEN	SE	SEK
UNITED KINGDOM	GB	GBP