

UUDENMAAN YRITYSVEROTOIMISTO
 NYLANDS FÖRETAGSSKATTEBYRÅ
 PL 34, 00052 VERO
 PB 34, 00052 SKATT
 FINLAND

Arvonlisäveron palauttaminen ulkomaiselle elinkeinonharjoittajalle/
 Återbäring av mervärdesskatt till utländsk näringsidkare/
 Refund of value added tax to foreign businesses

Hakijalle aikaisemman palautushakemuksen käsittelyn yhteydessä annettu rek.nro Suomessa /
 Reg nr i Finland tilldelat i samband med en tidigare ansökan om återbäring /
 Applicant's reg no. in Finland, issued in conjunction with previous refund application

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Hakija / Sökande / Applicant

1	Täydellinen nimi / Fullständigt namn / Full name	
	Osoite / Adress / Address	
	Postinumero, postiosoite ja maa / Postnummer, postadress och land / Postal code, place and country	Telefax

Hakijan liiketoiminta / Sökandes verksamhet / Applicant's business

2	Liiketoiminnan laatu / Verksamhetens art / Nature of business	
3	Kotimaan ALV nro / Moms nr i hemlandet / VAT no. in home country	Kotimaan rekisteröintiviranomainen / Registreringsmyndighet i hemlandet / Registration authority in home country

Hakemus koskee / Ansökan avser / Application relates to the period

4	Hakemus koskee aikaa / Ansökan avser tiden / Application relates to the period	Edellinen hakemus koski aikaa / Närmast föregående ansökan avsåg tiden / Previous application relates to the period
5	Palautettava arvonlisävero yhteensä (erittely kääntöpuolella) / Mervärdesskatt att återfå sammanlagt (specifikation på omstående sida) / Value added tax refundable (specification overleaf)	euro / EUR snt / c

Palautuksen vastaanottaja / Mottagare av återbäringen / Receiver of refund

6	Palautuksen vastaanottaja / Mottagare av återbäringen / Receiver of refund	Henkilö- tai Y-tunnus Suomessa / Personbeteckning eller FO-nummer i Finland / Personal identification number or Business identity Code in Finland
Osoite, postinumero ja postiosoite / Adress, postnummer och postadress / Address, postal code and place		

Pankkiyhteys EU-jäsenvaltiossa / Bankförbindelse i EU-medlemstat / Bank in EU Member State

7	Pankin nimi ja osoite / Bankens namn och adress / Name and address of the bank	Tilinumero Suomessa tai IBAN tilinumero toisessa EU-jäsenvaltiossa / Kontonummer i Finland eller IBAN-kontonummer i annan EU-medlemsstat / Account number in Finland or IBAN bank account number in another EU-Member State	SWIFT/BIC tunnus / SWIFT/BIC kod / SWIFT/BIC code
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8	Laskujen ja tullauspäätösten lukumäärä / Antalet fakturor och förtullningsbeslut / Number of invoices and customs clearance decisions	Muiden liitteiden lukumäärä / Antalet övriga bilagor / Number of other enclosures
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Asiamies / Ombud / Representative	Osoite / Adress / Address	Puhelin / Telefon / Telephone
		Telefax

Hakija ilmoittaa / Den sökande meddelar/The applicant states

9	<p>a) että tavarat tai palvelut, joita tämä hakemus koskee, on hankittu seuraavaa tarkoitusta varten: / att varor och tjänster, vilka denna ansökan avser, har anskaffats för följande ändamål: / that the goods or services specified in this application were acquired for the following activities:</p> <hr/> <p>b) että yllä mainittuna ajanjaksona Suomessa / att vi under nämnda tidsperiod i Finland / that during the application period in Finland we engaged in</p> <p><input type="checkbox"/> emme ole toimittaneet tavaroita tai suorittaneet verollisia palveluita / inte har levererat varor eller utfört skattepliktiga tjänster / no supply of goods or services which are subject to tax</p> <p><input type="checkbox"/> olemme suorittaneet vain sellaisia palveluita tai toimittaneet tavaroita, joista vastaanottaja on verovelvollinen / har utfört endast sådana tjänster eller levererat varor, för vilka mottagaren är skattskyldig / only the provision of services or the supply of goods in respect of which tax is payable solely by the person to whom they are supplied</p> <p><input type="checkbox"/> olemme suorittaneet vain tiettyjä verottomia kuljetuspalveluita tai niihin liittyviä palveluita / har utfört endast vissa skattefria transporttjänster eller tjänster som ansluter sig till dem / only in the provision of certain exempted transport services and services ancillary thereto.</p>
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INSTRUCTIONS

Foreign businesses may request refund of the value added tax included in the purchase price of goods and services bought in Finland.

According to sections 122 and 122 a of the Value Added Tax Act a foreign business not taxed on sales transactions in Finland and without a permanent establishment in Finland is entitled to receive a refund of value added tax if the purchase of goods or services relates to

- business conducted abroad which would have been subject to tax or which would have entitled him to the refund referred to in section 131 (e.g. sales abroad) or 131a, if the operations had been conducted in Finland or
- sales conducted in Finland referred to in sections 8a or 9 for which the buyer is liable to pay tax, or in which the buyer is the State.

In addition it is provided that the value added tax in that case should have been deductible.

Foreign businesses which supply goods or services on behalf of a principal may request refund of value added tax only if the principal would have had this right had he acquired the goods or services without a supplier.

The right to refund relates only to tax charged by a Finnish party subject to taxation or which the applicant has paid in connection with the acquisition.

The right to refund arises when the goods have been delivered, the imported goods declared or the services rendered.

Application for refund

The application should be made in Finnish or Swedish to the Regional Tax Office of Uusimaa.

Uusimaa Corporate Tax Office
P.O. Box 34
FIN-00052 VERO
FINLAND
Telephone +358 9 731 120
Telefax +358 9 7311 4392

Client desk: Opastinsilta 12 C, Helsinki

If the applicant has been assigned a **registration number** in connection with a previous application, it must be quoted on the application.

Original invoices and/or customs clearance decisions in which the value added tax has been specified must be attached to the application. The original invoices and customs clearance decisions will be returned to the applicant. **A certificate issued by a tax authority** in the state where the applicant is established must also be attached. The certificate should state the nature of the applicant's business during the period to which the application relates. The certificate must be original and not older than one year. It is valid for one year from the date of issue.

The application must cover a period of at least three consecutive months within one calendar year and at most one calendar year. However, an application relating to the end of the year may cover a period of less than three months.

Minimum amount

If an application for refund of value added tax relates to an entire calendar year or its end, the refundable tax must be at least EUR 25.

If several applications for refund of value added tax are made during the same calendar year, the refundable sum in each application must be at least EUR 200.

The application must be made within six months of the end of the calendar year. The deadline for the application is June 30th.

Receiver of refund

The receiver of the refund is either the applicant himself or a person designated by him. Value added tax is refunded into a Finnish bank account in Finland or via a cheque at a branch office of Nordea Bank in Finland. Refund can also be paid into a bank in another member state, in which case the bank's complete address must be stated. If you wish that the refund is paid to a bank in another EU Member State please state the **IBAN bank account number and the SWIFT / BIC code**. The costs will be charged from the applicant.

Representative

If a representative is used, the applicant must enclose a power of attorney.

The applicant must declare that the information in the application is correct.

Further information in publication 186 by the National Board of Taxes.

The application form and information is available on address www.vero.fi/in-English/Forms and publications/VAT and other forms.