



# **Guide to Finnish VAT for Organizers of International Events Held in Finland**

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# 1 Introduction

**This guide provides a concise overview of the value-added taxation (VAT) for international events held in Finland.**

It should be noted that this guide is written from the perspective of events held in Finland. Thus, the focus of several of the topics addressed is limited to this that standpoint.

In addition, this guide should be considered general in nature, so special circumstances should be examined separately. It is often advisable to seek professional guidance on VAT matters, and obtaining a preliminary ruling from the Finnish tax authorities can also be beneficial.

For example, the following events can be considered as international events: conferences, congresses, or fairs. The events are usually multi-day events and typically contain a delegation fee or a participation fee.

Within this guide, the term organization refers to entities such as companies, associations, or other entities. A separate section (section 3) is dedicated to non-profit organizations, as their treatment necessitates distinct considerations.

The sales related to events have been considered as intangible assets from the organizer's perspective. Therefore, this guide only covers service sales. If sales related to tangible goods are relevant, these sales should be examined separately from the event organizer's perspective.

In Finland, the European Union's common system of value-added tax (VAT) is applied. Please note that in Finland, there is no tax such as a tourist tax.

If needed, contact details of the Tax Administration in Finland are as follows:  
General service number for businesses, telephone: +358 (0)29 497 051

*This document has been prepared by the Tax Services of Gallant Finland. See more on [gallant.fi](http://gallant.fi).*



## 2 Insights into the Finnish VAT System

### 2.1 VAT Rates in Finland

VAT rate and its application to different products and services are determined by Finnish legislation as well as EU directives and regulations. In Finland, there are three VAT rates: 24%, 14%, and 10%.

VAT rate	Applied on
<b>General, 24%</b>	Applied on most goods and services, for example, rent of the congress venue, and advertising.
<b>Reduced, 14%</b>	Applied, for example, on groceries, and restaurant and catering services.
<b>Reduced, 10%</b>	Applied, for example, on books, newspapers, passenger transport, accommodation in hotels, and services offered to provide admittance to exhibitions, sports events, and other cultural and entertainment events

#### Therefore, it should be noted that:

- Services offered to provide admittance to certain events, but not all events, are subject to 10% Finnish VAT. Each event must be assessed separately.
- Hotel room rates are subject to 10% Finnish VAT, but breakfast is subject to 14 % VAT.
- Transportation services are usually subject to 10% Finnish VAT.
- Food and catering services are generally subject to 14 % Finnish VAT, but for example alcohol is subject to 24% Finnish VAT.

In addition, **zero rate (0%)** is applied in case of exports, international transportation, and reverse charge-based transactions.

Completely **VAT exempt** categories in Finland include the following:

- General education, vocational training, university-level teaching, and artistic teaching
- Certain performing artists' fees
- Health and medical services and social services
- Financial services and insurance services
- Sales and rental of real estate and apartments
- Certain other goods and services (such as organization of lotteries)
- General postal services
- Copyrights

## 2.2 Finnish Value-Added Taxation of Services

When an organization sells event-related services, two dimensions must be considered:

1. **Rule status**, meaning whether the taxation of the service is subject to the general rule or special rule.
2. **Client status**, meaning whether the buyer is a business operator or other than a business operator, such as a consumer.

### General rule for the sale of services

The general rule for the sale of services means that a service sold to a business operator is deemed to have been sold in Finland if it is delivered to a fixed establishment of the buyer located in Finland, or if the buyer's business domicile is in Finland.

➔ In other words, sales to business operators (B2B) are taxed in the country where the buyer is established.

Conversely, a service sold to someone other than a business operator is considered to have been sold in Finland if it is delivered from a fixed establishment located in Finland, or if the seller's business domicile is in Finland.

➔ In other words, sales to consumers (B2C) are taxed in the country where the seller is established.

The general rule applies to most services related to event organization.

**Therefore, the general rule is applied for example to services sold by event organizers to exhibitors** at trade fairs, such as participation fees covering registration fees for the fair and rental fees for exhibition space. It should be noted that this specifically refers to the participation fee charged from the exhibitors by the organizer of the fair, which is different from the entrance fee to the fair.

Renting/leasing exhibition space/stands refers to providing a limited area or, for example, a movable table for participation in trade fairs. These services include exhibition space design, cabling, insurance, advertising, transportation, and storage of exhibits.

Other services sold to exhibitors by event organizers can include, for example, booth design, construction, decoration, marketing, telecommunications, booth rental, catering, and dismantling services. Services sold to the event organizer itself, such as organizational, staging, lighting, and sound services, are also considered services related to event organization.

**The reverse charge mechanism** can be often applied to these sales, if the purchaser is a business operator, as they may be subject to taxation in the jurisdiction where the buyer is established. When the sales related to events taking place in Finland are subject to reverse charge, the organization does not need to register for VAT in Finland.

However, the reverse charge can only be applied if the seller is a foreign business with no fixed establishment in Finland and no valid VAT registration in Finland.

The seller organization may have purchases related to the event that include Finnish VAT. These purchases can for example include rent of the congress space, catering services, and lighting. For these purchases, the organization might have the opportunity to reclaim the Finnish VAT included in them through a VAT refund for foreign businesses (see section 6, VAT refund for foreign businesses).

#### **Example**

There is an international event held in Helsinki, Finland. The organizing entity (or its potential representative) does not engage in the sale of goods or services related to entrance of the event. Instead, it solely provides marketing services pertaining to the event. This entity is established in Germany and is not registered for VAT in Finland. The buyer is VAT registered in Finland.

The marketing service may be sold using the reverse charge mechanism, thus eliminating the need for VAT registration in Finland regarding the seller of the service.

Should the organization need to make purchases in Finland incurring Finnish VAT, such as copying services, VAT reclamation may be pursued through a VAT refund for foreign businesses if the requisite conditions for refund are met.

#### **Additional information: VIES**

VIES (VAT Information Exchange System) is a search engine owned by the European Commission and can be found [here](#).

You may use VIES in order to verify whether an organization is registered for VAT within the EU (EU trade). The data is retrieved from national VAT databases. The search result that is displayed within the VIES tool can be in one of two ways; EU VAT information exists (valid response) or it doesn't exist (invalid response).

For more information, please visit [this](#) webpage, which is an official website of the European Union.

## Reverse charge cannot always be applied

The reverse charge for VAT is not applicable for example in the following situations, which also means that the seller is liable to register for VAT in Finland, when:

1. Buyer is a private person.
2. Service being sold is passenger transport.
3. Services being sold relate directly to entry to events that involve teaching, science, culture, entertainment, and sports, or to events such as fairs and exhibitions.

In addition, the seller might be liable to register for VAT in Finland, if the buyer is a foreign business entity with no permanent establishment or VAT registration in Finland.

## Special rules for the sale of services

The aforementioned general rule is applied only if there is no specific provision in the Finnish Value Added Tax legislation regarding the particular service in question.

A special rule is applied instead, for example, related to the following services:

- Right of admission to educational, scientific, cultural, entertainment, and similar events, and services directly related to the entrance.
- Restaurant and meal services if they are provided in Finland

Events such as educational, scientific, cultural, entertainment, and sports events, as well as fairs, exhibitions, and similar gatherings, are typically held at specific venues in particular locations, with predetermined durations, and involve entrance fees.

These events often cater to a broad, unspecified audience, but can also include seminars intended for specific association members.

An educational event in this context refers, for example, to seminars and conferences. A seminar is a series of presentations and discussions on a specific topic. A conference is an event that includes presentations, networking with colleagues, or discussions on selected topics. Educational event can also encompass courses, training days, and symposiums.

The service granting access to an event refers to an entrance sold for entry into the event.

Services granting admission to events include participation fees for symposiums, conferences, and seminars as well as access to theatrical performances, trade fairs, concerts, sport events and exhibitions. It does not matter whether right to access is paid for at the entrance or, for example, online in advance.

**Hence, admission fees, delegate fees, entrance fees, and participation fees related to the right of entrance to the event are subject to VAT in Finland, if the event is held in Finland.**

Additionally, services directly related to entrance, such as cloakroom services and access to restroom facilities, are also taxed in the country where the event is held.

It should be noted, as previously mentioned, that reverse-charge mechanism cannot be applied to these sales, and therefore the organization must register for VAT in Finland.

It should also be noted that ticket sales made by agents in their own name but on behalf of the organizer (or someone else) for the aforementioned events are taxed in the country where the event is held.

### **What are the consequences, when the fees related to the right of admission to the event are subject to Finnish VAT?**

**When the fee related to the right of admission to the event in Finland is subject to Finnish VAT, the organization must charge and pay the VAT to the Finnish Tax Administration.**

**This obligation entails another requirement: to fulfill the obligation of paying this VAT, it is mandatory for the organization to register for VAT in Finland.**

If a foreign seller, which is registered for VAT in some EU country, exclusively sells such services only to consumers, it might be possible to report the sales and pay the VAT through VAT special scheme, thus avoiding the obligation to register for VAT in Finland. If the organization sells such services also to other organizations, the VAT registration is mandatory.

It should be noted that when an organization is registered for VAT in Finland, it may have to also treat certain other sales as subject to Finnish VAT at the applicable rate.

However, if an organization makes purchases in Finland that include Finnish VAT, the organization may have the right to deduct the VAT included in these purchases on the Finnish VAT return. These purchases are usually related to the event and include for example rent of the congress space, catering services, and lighting.

The right for deduction must be examined separately. For example, VAT on purchases intended for private consumption or entertainment purposes is not deductible.

**Example**

An organization established in the UK is hosting a conference in Helsinki, Finland and selling participation fees for the event to businesses.

As these sales fall under the special rule for the sale of services, the reverse-charge mechanism cannot be applied. Consequently, the organization is required to register for VAT in Finland, and the participation fees must include Finnish VAT.

The organization must submit VAT returns and remit VAT payments to the Finnish Tax Authorities. The applicable VAT rate should be determined based on the nature of the event.

Typically, Finnish VAT included in purchases related to the event is deductible on the same VAT return.

### 3 Non-Profit Organizations and VAT in Finland

#### What type of organization is classified as a non-profit organization in Finland?

Non-profit organizations in Finland are typically referred to as entities that operate for purposes other than profit-making.

An organization can be considered a non-profit organisation if **all** the following conditions are met:

1. The organization acts exclusively and solely for the public good.
2. Activities are not only limited to a specific group of people, but they are openly accessible to all or otherwise cover a large group of people.
3. Participants in activities do not receive any financial benefits, such as dividends, profits, or unreasonably high wages.

It should be noted that an organization cannot be a non-profit organisation for example if non-profit activities are in a minor role compared with other activities of the organization, such as business activities.

Whether an organization is considered a non-profit organisation in Finland is always assessed on a case-by-case basis. Scrutiny is needed.

If the organization is considered a non-profit organization, it must be assessed separately whether the operations conducted by the non-profit organization in Finland are subject to VAT. Activities carried out by non-profit organizations in Finland can be exempt from VAT.

#### When is a non-profit organization liable for VAT in Finland?

A non-profit organization is liable for VAT on activities conducted in the form of business.

- In other words, a non-profit organization is generally liable for VAT on sales conducted as part of its business activities.

## **What are VAT taxable business activities in the case of a non-profit organization?**

In Finland, the VAT taxable activities of a non-profit organization are assessed by examining both the Finnish Value Added Tax Act and the Finnish Income Tax Act.

Activities are assessed as a whole, considering the rules and main operations of the organization. Therefore, each situation must be evaluated on a case-by-case basis.

However, a general list of characteristics of business activities can be provided. Consequently, activities are typically regarded as VAT-related business activities if:

1. Non-profit organization sells products or services that correspond with the products or services of companies operating in the same market
2. Activities are continuous
3. Use of fair market prices
4. Targeting an unrestricted or wide circle of individuals
5. Organizational risk associated with operations
6. Non-profit organization uses salaried employees to carry out their activities
7. Operational expenses are covered by income received from the sale of services.

For example, non-profit organizations may organize fairs and exhibitions. Events organized for commercial purposes constitute business activities for the organization. In addition, a business activity can be exhibitions organised annually for people other than members of the non-profit organization.

Therefore, events organized by a non-profit organization can either be VAT exempt or subject to Finnish VAT.

## **When must a non-profit organization register for VAT in Finland?**

A non-profit organization is generally liable for VAT on sales conducted as part of its business activities. Educational institutions, including universities, engage in various congress activities. Usually congress activities targeting the public, outside the educational or research community, constitute business activities and are therefore subject to VAT.

**Example**

A Danish organization has been confirmed as a non-profit organization in Finland. This non-profit organization is hosting a conference in Finland featuring several lectures and various events.

It should be scrutinized, whether the conference falls within the scope of VAT liability. The determination of this factor will impact whether the non-profit organization is obligated to register for VAT in Finland.

There is not a straightforward guideline for handling the events; they often need to be assessed on a case-by-case basis. Often the assessment results in mandatory VAT registration.

**What if the situation is unclear or complex?**

In complex tax matters, an organization can seek an advance ruling on a tax issue from the Finnish Tax Administration.

An advance ruling is a binding decision on how the Finnish Tax Administration will resolve that specific tax matter, and it is subject to a fee. It is recommended that the advance ruling application is prepared in collaboration with a tax expert.

Alternatively, a pre-emptive discussion can be requested from the Finnish Tax Administration to address challenging tax questions.

The suitability of a pre-emptive discussion must be assessed beforehand, and each case is evaluated individually. The Finnish Tax Administration does not charge any fee for arranging pre-emptive discussion. However, it is advisable to have a tax expert present during the discussion.

For more information, please visit the following websites provided by the Finnish Tax Administration: [Advance ruling](#) or [Pre-emptive discussion](#)

*If needed, contact details of the Finnish Tax Administration are as follows:*

*Associations and foundations, telephone: +358 (0)29 497 048*

*General service number for foreign businesses, telephone: +358 (0)29 497 051*

**If registration for VAT in Finland is not mandatory, would it be beneficial to register for VAT in Finland, nevertheless?**

It should be noted that even if VAT registration is not mandatory for a non-profit organization in Finland, registering voluntarily may still be beneficial. A non-profit organization has the right to voluntarily register for VAT for activities conducted in the form of business, which would have triggered VAT liability if the organization would not have been a non-profit organization.

Voluntary registration for VAT means that the registrant pays VAT on all activities conducted in the form of business that are not specifically exempt from VAT under the Finnish Value Added Tax Act.

However, VAT registration allows the organization also to deduct input VAT on its purchases related to its VAT taxable activities, which can result in cost savings. The organization is entitled to deduct the VAT on those purchases that are directly and immediately attributable to its VAT deductible activities.

A non-profit organization voluntarily registering for VAT is entered into the VAT register from the earliest date on which the application is received by the Finnish Tax Administration.

**Example**

An UK-based organization has been confirmed as a non-profit organization in Finland. The non-profit organization organizes a seminar in Finland. It has been determined that the seminar does not trigger VAT registration.

Should the seminar fall under the scope of the Finnish Value Added Tax Act, the non-profit organization may have the option to voluntarily register for VAT in Finland.

In such case, the non-profit organization is generally required to charge sales inclusive of Finnish VAT. Additionally, it may have the opportunity to reclaim the Finnish VAT included in the expenses associated with organizing the event. Consequently, VAT registration could prove advantageous, particularly if, for example, entrance fees are subject to a 10% VAT rate, while expenses incur a 24% VAT rate.

**If the non-profit organization is not required to register for VAT and decides not to register for VAT voluntarily, what consequences does that cause?**

If a non-profit organization chooses not to register for VAT when it is not mandatory, it will not be able to recover input VAT on its purchases. This means that the organization will bear the full burden of VAT on its expenses, potentially leading to increased costs.

On the other hand, a non-profit organization is then not required to make sales subject to VAT in Finland if not otherwise stipulated by Finnish VAT legislation.

So, it should be assessed on a case-by-case whether the registration in these cases is beneficial.

**Example**

A Swedish organization has been confirmed to be a non-profit organization in Finland. This non-profit organization organizes a seminar in Finland. It has been confirmed that the seminar does not trigger VAT registration.

The non-profit organization decides not to register for VAT in Finland, resulting in no Finnish VAT being applied to its sales. However, purchases related to the event may include Finnish VAT. The non-profit organization does not have the possibility to deduct the VAT included in these purchases, so the VAT remains as their final burden.

## 4 Registration for VAT in Finland

As mentioned, if the organization sells services that include entrance to the event, the organization is liable to register for VAT in Finland.

In addition, if the event organized by a non-profit organization is considered VAT taxable event, the registration is usually mandatory for the same reason.

### What is the charge of the registration for VAT in Finland?

The registration for VAT is free of charge, meaning that the Finnish Tax Administration does not charge a separate fee for registration.

However, it is possible that an organization may require assistance with tax matters, in which case the potential cost of tax consulting should be taken into account. No tax representative is needed in Finland.

### How is registration for VAT conducted in Finland?

The registration must be made using a specific form and each type of business entity has its own respective form. Registration cannot be submitted electronically. Forms can be found [here](#).

For example, the following is required for registration:

- Registration notification (Y1, Y2, or Y3) and Attachment 6204 or 6206 (depending on the business entity type)
- The foreign equivalent of a trade register extract showing the name, domicile, line of business, accounting period and the names of persons entitled to sign documents on behalf of the organization
- Articles of association, partnership agreement, or equivalent regulations, or their certified copies
- Authorization letter if the notification is signed by someone other than the authorized signatory of the company

It should be noted that if a foreign-language document is attached to the notification, a Finnish, Swedish, or English translation must also be provided. However, regarding the authorization letter English translation is not accepted: Finnish or Swedish translation must be attached.

In addition, if the foreign business has no domicile or fixed establishment in an EU country, registration for VAT on application requires that a representative be appointed. The representative's tax domicile must be Finland. Finnish Tax Administration approves the representatives.

### **How are the registration documents delivered to Finland?**

The registration documents and attachments should be mailed to the following address:

*PRH-Verohallinto*  
*Business Information System*  
*PO Box 2000*  
*FI-00231 HELSINKI*  
*FINLAND*

### **How long does the registration process take?**

The estimated processing time for the application at the Finnish Tax Administration is approximately three weeks.

#### **Example**

The organization established in the United States is required to register for VAT in Finland. This obligation arises due to the organization's sale of entrance fees for an event held in Finland.

The registration process must be completed using a paper form, with mandatory attachments being reviewed separately.

It is recommended to seek professional assistance regarding the registration procedure.

### **How to cancel VAT registration in Finland?**

If an organization wishes to deregister from the VAT register, it must do so through a separate notification. The last active register date is provided when the deregistration notification is submitted. It should be noted that if a non-profit organization has voluntarily registered for VAT, it can only be removed from the VAT register no earlier than the day the notification is received by the Finnish Tax Administration.

## 5 Filing a VAT Return in Finland

When the organization is registered for VAT in Finland, it must submit VAT returns.

### How is the VAT return submitted?

Depending on the circumstances, the VAT return may be either filed in MyTax, which is an e-service provided by the Finnish Tax Administration or using a paper form. The filing type must be confirmed on case-by-case basis.

When you complete the details for the VAT return, you report sales made in Finland as well as deductible purchases. Therefore, **the VAT return considers both output VAT and input VAT, resulting in the net VAT liability in Finland.**

### When does the VAT return have to be submitted?

The length of the tax period determines the time when the VAT return must be filed and paid. The length of the tax period, one month, one calendar quarter or one year, will be chosen when the company registers for VAT.

If you file a VAT return after the date when it is due, you must pay a late penalty charge. If you pay your VAT after the due date, you must pay late-payment interest.

### When does the Finnish VAT have to be paid?

The due date for filing the VAT return is also the due date for VAT payment. The due date for the VAT return in Finland is the 12th of the following month. For example, the VAT information for January must be submitted by March 12th.

### Are there real-time requirements in Finland?

Finland is developing its VAT filing practices, but at the moment there are not any real-time requirements in Finland. VAT returns must be submitted according to the selected tax period, either monthly, quarterly, or annually.

## 6 VAT Refund for Foreign Businesses

### 6.1 General

#### What is a VAT refund for foreign business?

Foreign businesses have in some cases the right to receive a refund of the VAT included in the price of goods and services purchased in Finland. The refund is called a VAT refund for foreign business.

In other words, this process enables **organizations that are not registered for VAT in Finland to reclaim the Finnish value-added tax paid** in accordance with the applicable Finnish VAT rate.

#### Why is this important?

If the organization is not VAT registered in Finland, the organization cannot deduct the Finnish VAT included some acquisitions, like hotel accommodation on its VAT return. To avoid the final burden of VAT, there is an option to apply for VAT refund for foreign businesses.

#### Who can apply for VAT refund for foreign businesses?

Taxable persons established in other countries than Finland are entitled to reclaim the VAT. The foreign business cannot be registered for VAT in Finland.

Furthermore, the following requirements must be met:

1. The applicant does not have a fixed establishment for VAT purposes in Finland from which the applicant is conducting business.
2. The business of the applicant in Finland does not include any other supply of goods and services than:
  - Sales for which reverse charge is applied\*
  - Sales in which the buyer is the State of Finland
  - Sales of transportation services, and ancillary services to them (which are not taxable under Section 71, 72 d or 72 h of the Finnish VAT Act, FVA)

\* Reverse charge above concerns the following sales: sales of taxable investment gold (§ 8 a of the FVA), sales of emission rights (§ 8 b of the FVA), sales of construction work, and the renting out of employees to perform construction work (§ 8 c of the FVA), sales of scrap metal (§ 8 d of the FVA), any sales made by foreign businesses that do not have a fixed establishment for VAT purposes and that have not applied for a voluntary VAT registration in Finland (§ 9 of the FVA).

It should be noted that if the foreign business has made sales in Finland that correspond to the services associated with the admittance of events, it is not entitled to VAT refund for foreign businesses for any part of its operations in Finland.

To be able to deduct the input VAT in respect to its purchases, the foreign business should register for VAT in Finland as previously stated.

### **Are there limitations for the VAT refund?**

Yes, there are.

Firstly, the right to VAT refunds requires that the purchases have been made for the applicant's business operations abroad which, if carried out in Finland, would give rise to a right of input VAT refund or deduction.

In addition, if the foreign country where the applicant's business is established is one that has a VAT system, it is also required that the purchases have been made for the applicant's business operations which give rise to an input VAT deduction in that country.

Secondly, the right to VAT refund corresponds to the Finnish businesses' right to deduct input VAT. The restrictions of deduction rights that are set out in the Finnish VAT Act also apply to the VAT refund payable to foreign businesses.

Therefore, the following purchases are for example not eligible for refund:

- Purchases intended for the private consumption of the taxable person or his employees. Such a purchase is e.g. breakfast in connection with hotel accommodation.
- Goods and services for entertainment purposes.

*If needed, contact details of VAT refund authority in Finland are as follows:  
Finnish Tax Administration, telephone: +358 (0)29 497 051*

## 6.2 Refund of VAT to Foreign Businesses Established in the EU

### How is the refund applied for?

Applicants should use the electronic portal maintained by the tax authority in their Member State of establishment to reclaim Finnish VAT. Mandatory attachments must be confirmed separately.

Finnish Tax Administration processes the electronically submitted applications in Finland. Paper application forms are not available.

A refund application to Finland can be made in English, Finnish, or Swedish. If the Finnish Tax Administration were to ask for any additional information during the refund process English, Finnish, or Swedish can be used in the replies.

### When must the refund be applied for?

Electronic applications should be submitted within 9 months from the end of the calendar year to which the refund period relates. For example, applications for the calendar year 2024 should be submitted at the latest on 30 September 2025. Applications that arrive past deadline are not taken into consideration.

### What is the minimum amount that can be applied for?

If an application relates to the entire calendar year or to its remaining part (October, November, and December), the refundable amount may not be less than EUR 50. If multiple applications are submitted during the calendar year, the minimum amount for each one is EUR 400.

### How long does it take to process the application in Finland?

The processing time of an application is four months from the date of arrival in Finland. However, if the Finnish Tax Administration should require additional information, the standard processing time is extended and can range from six to eight months.

## 6.3 Refund of VAT to Foreign Businesses Established Outside the EU

### How is the refund applied for?

Refunds must be requested in writing, on a Form 9550 issued by the Finnish Tax Administration. The Form can be filled out in English, Finnish or Swedish. Mandatory attachments must be confirmed separately. The Form can be found [here](#).

The application must be signed. Signatory must be someone with the right to sign for the company, or someone who has a letter of authorization signed by someone with the right to sign for the company.

The Form should be mailed to the following address:

*Finnish Tax Administration  
PO Box 560  
FI-00052 VERO  
FINLAND*

### When must the refund be applied for?

Applications for VAT refunds must be made within 6 months from the end of the calendar year to which the refund period relates. For example, the last date to apply for a refund relating to a VAT taxable period within the 2024 calendar year is 30 June 2025. Applications that arrive past deadline are not taken into consideration.

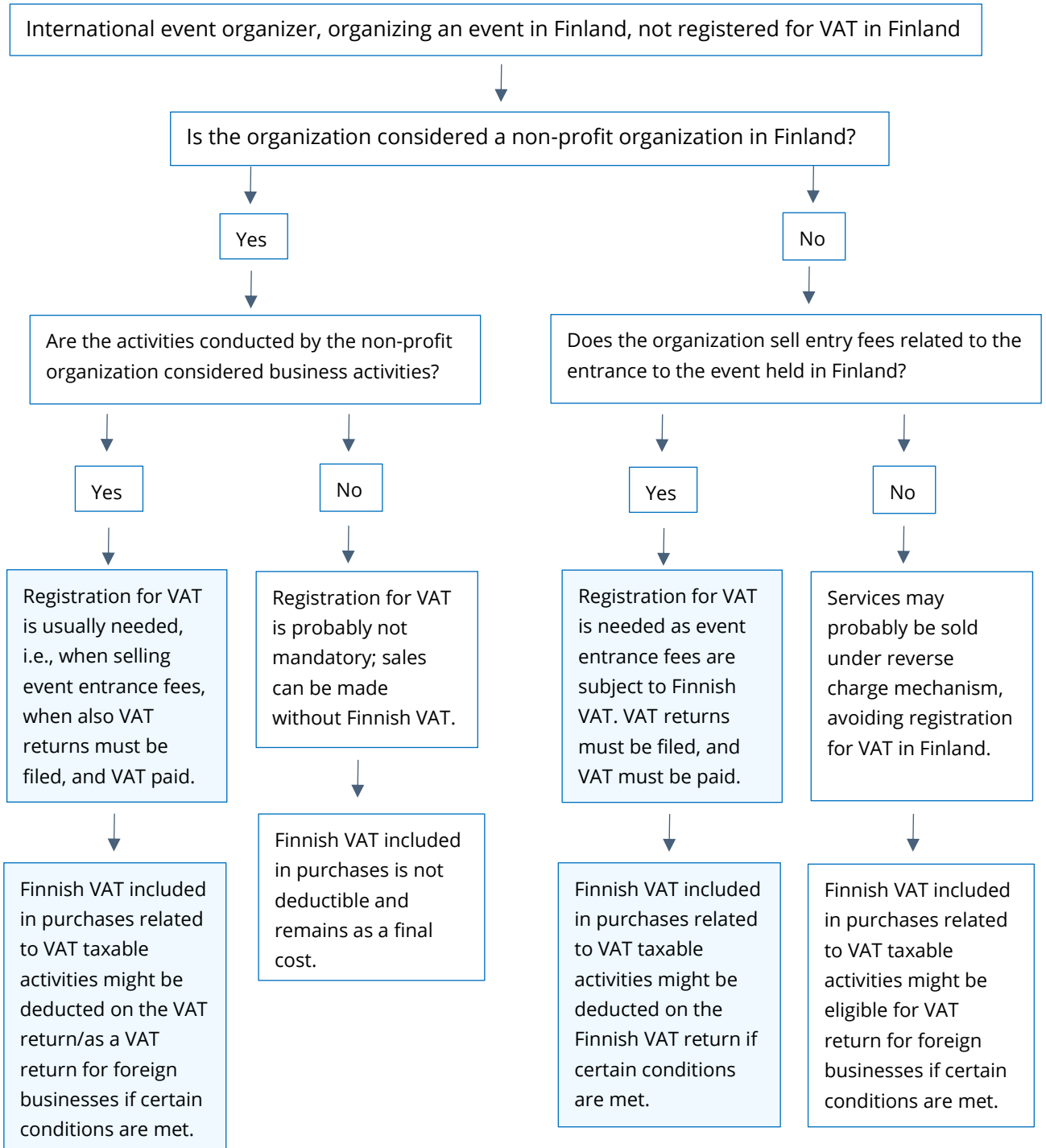
### What is the minimum amount that can be applied for?

If an application relates to the entire calendar year or to its remaining part (October, November, and December), the refundable amount may not be less than EUR 50. If multiple applications are submitted during the calendar year, the minimum amount for each one is EUR 400.

### How long does it take to process the application in Finland?

The processing time is four months from the date of arrival in Finland. However, if the Finnish Tax Administration should require additional information, the standard processing time is extended and can range from six to eight months.

## 7 Summary Presented as a Block Diagram



*This block diagram is for indicative purposes only. Each case requires individual assessment.*