

# Finland

## A. Progress in the implementation of the minimum standard

Finland has 74 tax agreements in force as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Iceland, Norway and Sweden (the Nordic Convention).<sup>55</sup> Forty-eight of those agreements, including the Nordic Convention, comply with the minimum standard.

Finland signed the MLI in 2017 and deposited its instrument of ratification on 25 February 2019. The MLI entered into force for Finland on 1 June 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Finland has not listed its agreement with Bulgaria under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement.

Finland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>56</sup>

## B. Conclusion

No jurisdiction has raised any concerns about their agreements with Finland.

## Summary of the jurisdiction response – Finland

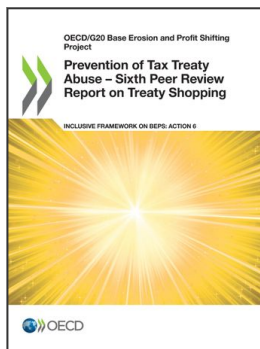
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes other		PPT
2	Argentina	No	Yes MLI	PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	Yes MLI		PPT
5	Austria	Yes MLI		PPT
6	Azerbaijan	No	No	PPT
7	Barbados	Yes MLI		PPT
8	Belarus	No	No	PPT
9	Belgium	Yes MLI		PPT
10	Bosnia-Herzegovina	Yes MLI		PPT
11	Brazil	No	No	
12	Bulgaria	No	No	
13	Canada	Yes MLI		PPT
14	China (People's Republic of)	Yes MLI		PPT
15	Croatia	Yes MLI		PPT
16	Cyprus*	Yes MLI		PPT

<sup>55</sup> See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, 2008 and 2018).

<sup>56</sup> For its agreements listed under the MLI, Finland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

17	Czechia	Yes MLI		PPT
18	Egypt	Yes MLI		PPT
19	Estonia	Yes MLI		PPT
20	France	Yes MLI		PPT
21	Georgia	Yes MLI		PPT
22	Germany	Yes other		PPT
23	Greece	Yes MLI		PPT
24	Hong Kong (China)	Yes other		PPT
25	Hungary	Yes MLI		PPT
26	India	Yes MLI		PPT
27	Indonesia	Yes MLI		PPT
28	Ireland	Yes MLI		PPT
29	Israel	Yes MLI		PPT
30	Italy	No	Yes MLI	PPT
31	Japan	Yes MLI		PPT
32	Kazakhstan	Yes MLI		PPT
33	Korea	Yes MLI		PPT
34	Kosovo*	No	No	PPT
35	Kyrgyzstan*	No	No	PPT
36	Latvia	Yes MLI		PPT
37	Lithuania	Yes MLI		PPT
38	Luxembourg	Yes MLI		PPT
39	Malaysia	Yes MLI		PPT
40	Malta	Yes MLI		PPT
41	Mexico	No	Yes MLI	PPT
42	Moldova*	No	No	PPT
43	Montenegro	No	No	PPT
44	Morocco	No	Yes MLI	PPT
45	Netherlands	Yes MLI		PPT
46	New Zealand	Yes MLI		PPT
47	Nordic Convention treaty partners (Denmark, Faroe Islands, Iceland, Norway, Sweden)	Yes other		PPT
48	North Macedonia	No	Yes MLI	PPT
49	Pakistan	Yes MLI		PPT
50	Philippines	No	No	PPT
51	Poland	Yes MLI		PPT
52	Romania	No	Yes MLI	PPT
53	Russian Federation	Yes MLI		PPT
54	Serbia	Yes MLI		PPT
55	Singapore	Yes MLI		PPT
56	Slovak Republic	Yes MLI		PPT
57	Slovenia	Yes MLI		PPT
58	South Africa	Yes MLI		PPT
59	Spain	Yes MLI		PPT
60	Sri Lanka	No	No	PPT
61	Switzerland	No	No	PPT
62	Tajikistan*	No	No	PPT
63	Tanzania*	No	No	PPT
64	Thailand	Yes MLI		PPT
65	Türkiye	No	Yes MLI	PPT
66	Turkmenistan*	No	No	PPT
67	Ukraine	Yes MLI		PPT

68	United Arab Emirates	Yes MLI		PPT
69	United Kingdom	Yes MLI		PPT
70	United States	No	No	
71	Uruguay	Yes MLI		PPT
72	Uzbekistan	No	No	PPT
73	Viet Nam	No	Yes MLI	PPT
74	Zambia	No	No	PPT



**From:**

## **Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping**

Inclusive Framework on BEPS: Action 6

**Access the complete publication at:**

<https://doi.org/10.1787/36cebf8e-en>

---

### **Please cite this chapter as:**

OECD (2024), "Finland", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/1c634cd2-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.