

# Finland

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

Finland has 73 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>63</sup> Thirty-six 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>64</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Finland

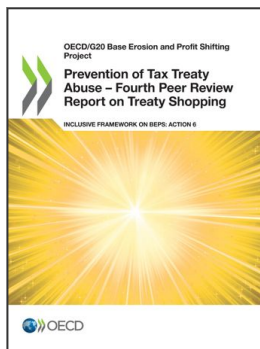
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Australia	Yes MLI		PPT
4	Austria	Yes MLI		PPT
5	Azerbaijan*	No	No	PPT
6	Barbados	No	Yes MLI	PPT
7	Belarus	No	No	PPT
8	Belgium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

<sup>63</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). In total, Finland identified 77 "agreements" in its List of Tax agreements: 72 bilateral agreements and the Nordic Convention concluded with five treaty partners.

<sup>64</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).

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

68	Turkey	No	Yes MLI	PPT
69	Turkmenistan*	No	No	PPT
70	Ukraine	Yes MLI		PPT
71	United Arab Emirates	Yes MLI		PPT
72	United Kingdom	Yes MLI		PPT
73	United States	No	No	PPT
74	Uruguay	Yes MLI		PPT
75	Uzbekistan*	No	No	PPT
76	Viet Nam	No	No	PPT
77	Zambia	No	No	PPT



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