

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 ("Nordic Convention").⁵³ Its agreement with Hong Kong (China) complies with the minimum standard.

Finland signed the MLI in 2017 and deposited its instrument of acceptance on 25 February 2019, listing 69 tax agreements.⁵⁴ The MLI entered into force for Finland on 1st June 2019.

Finland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁵

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect. Some agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019. Finland indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Bulgaria and Germany.

The Parties to the Nordic Convention signed a complying instrument in 2018.

B. Implementation issues

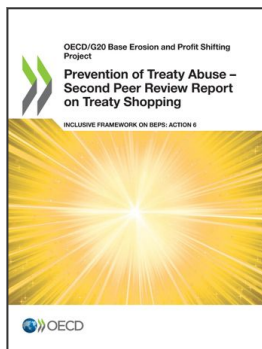
No jurisdiction has raised any concerns about their agreements with Finland.

Summary of the jurisdiction response – Finland

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Argentina	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
4	Austria	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Barbados	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Belgium	No	N/A	Yes	N/A	
9	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
10	Brazil	No	N/A	Yes	N/A	
11	Bulgaria	No	N/A	No	N/A	

12	Canada	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	No	N/A	Yes	PPT alone	Nordic Convention
18	Egypt	No	N/A	Yes	N/A	
19	Estonia	No	N/A	Yes	N/A	
20	Faroe Islands	No	N/A	Yes	PPT alone	Nordic Convention
21	France	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
22	Georgia	No	N/A	Yes	N/A	
23	Germany	No	N/A	No	N/A	
24	Greece	No	N/A	Yes	N/A	
25	Hong Kong (China)	Yes	PPT alone	N/A	N/A	
26	Hungary	No	N/A	Yes	N/A	
27	Iceland	No	N/A	Yes	PPT alone	Nordic Convention
28	India	No	N/A	Yes	N/A	
29	Indonesia	No	N/A	Yes	N/A	
30	Ireland	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
31	Israel	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
32	Italy	No	N/A	Yes	N/A	
33	Japan	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
34	Kazakhstan	No	N/A	Yes	N/A	
35	Korea	No	N/A	Yes	N/A	
36	Kosovo*	No	N/A	Yes	N/A	
37	Kyrgyzstan*	No	N/A	Yes	N/A	
38	Latvia	No	N/A	Yes	N/A	
39	Lithuania	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
40	Luxembourg	No	N/A	Yes	N/A	
41	North Macedonia	No	N/A	Yes	N/A	
42	Malaysia	No	N/A	Yes	N/A	
43	Malta	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
44	Mexico	No	N/A	Yes	N/A	
45	Moldova*	No	N/A	Yes	N/A	
46	Montenegro*	No	N/A	Yes	N/A	

47	Morocco	No	N/A	Yes	N/A	
48	Netherlands	No	N/A	Yes	N/A	
49	New Zealand	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
50	Norway	No	N/A	Yes	PPT alone	Nordic Convention
51	Pakistan	No	N/A	Yes	N/A	
52	Philippines*	No	N/A	Yes	N/A	
53	Poland	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
54	Romania	No	N/A	Yes	N/A	
55	Russia	No	N/A	Yes	N/A	
56	Serbia	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
57	Singapore	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
58	Slovak Republic	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
59	Slovenia	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
60	South Africa	No	N/A	Yes	N/A	
61	Spain	No	N/A	Yes	N/A	
62	Sri Lanka	No	N/A	Yes	N/A	
63	Sweden	No	N/A	Yes	PPT alone	Nordic Convention
64	Switzerland	No	N/A	Yes	N/A	
65	Tajikistan*	No	N/A	Yes	N/A	
66	Tanzania*	No	N/A	Yes	N/A	
67	Thailand	No	N/A	Yes	N/A	
68	Turkey	No	N/A	Yes	N/A	
69	Turkmenistan*	No	N/A	Yes	N/A	
70	Ukraine	No	N/A	Yes	N/A	
71	United Arab Emirates	No	N/A	Yes	N/A	
72	United Kingdom	No	N/A	Yes	N/A	MLI in force for both Treaty partners.
73	United States	No	N/A	Yes	N/A	
74	Uruguay	No	N/A	Yes	N/A	
75	Uzbekistan*	No	N/A	Yes	N/A	
76	Viet Nam	No	N/A	Yes	N/A	
77	Zambia	No	N/A	Yes	N/A	



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