

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).⁶³ Forty-three 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.⁶⁴

B. Conclusion

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

Summary of the jurisdiction response - Finland

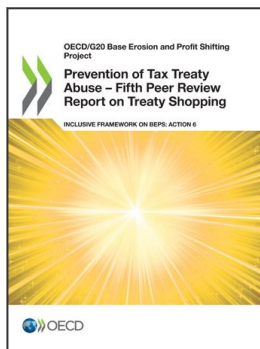
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Australia	Yes MLI		PPT
4	Austria	Yes MLI		PPT
5	Azerbaijan*	No	No	PPT
6	Barbados	Yes MLI		PPT
7	Belarus	No	No	PPT
8	Belgium	Yes MLI		PPT
9	Bosnia-Herzegovina	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	Yes MLI		PPT
15	Cyprus*	Yes MLI		PPT
16	Czech Republic	Yes MLI		PPT

⁶³ 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).

⁶⁴ 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	Egypt	Yes MLI		PPT
18	Estonia	Yes MLI		PPT
19	France	Yes MLI		PPT
20	Georgia	Yes MLI		PPT
21	Germany	Yes other		PPT
22	Greece	Yes MLI		PPT
23	Hong Kong (China)	Yes other		PPT
24	Hungary	Yes MLI		PPT
25	India	Yes MLI		PPT
26	Indonesia	Yes MLI		PPT
27	Ireland	Yes MLI		PPT
28	Israel	Yes MLI		PPT
29	Italy	No	Yes MLI	PPT
30	Japan	Yes MLI		PPT
31	Kazakhstan	Yes MLI		PPT
32	Korea	Yes MLI		PPT
33	Kosovo*	No	No	PPT
34	Kyrgyzstan*	No	No	PPT
35	Latvia	Yes MLI		PPT
36	Lithuania	Yes MLI		PPT
37	Luxembourg	Yes MLI		PPT
38	North Macedonia	No	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	Pakistan	Yes MLI		PPT
49	Philippines*	No	No	PPT
50	Poland	Yes MLI		PPT
51	Romania	No	Yes MLI	PPT
52	Russian Federation	Yes MLI		PPT
53	Serbia	Yes MLI		PPT
54	Singapore	Yes MLI		PPT
55	Slovak Republic	Yes MLI		PPT
56	Slovenia	Yes MLI		PPT
57	South Africa	No	Yes MLI	PPT
58	Spain	No	Yes MLI	PPT
59	Sri Lanka	No	No	PPT
60	Switzerland	No	No	PPT
61	Tajikistan*	No	No	PPT
62	Tanzania*	No	No	PPT
63	Thailand	No	Yes MLI	PPT
64	Türkiye	No	Yes MLI	PPT
65	Turkmenistan*	No	No	PPT
66	Ukraine	Yes MLI		PPT
67	United Arab Emirates	Yes MLI		PPT
68	United Kingdom	Yes MLI		PPT

69	United States	No	No	
70	Uruguay	Yes MLI		PPT
71	Uzbekistan*	No	No	PPT
72	Viet Nam	No	Yes MLI	PPT
73	Zambia	No	No	PPT



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