


**80 ACCOUNT OF LOCAL
OPERATIONS – FOREIGN
CORPORATE ENTITY 2026**

This form must be filled out as an enclosure if the company believes that it should be treated as having no permanent establishment for income tax purposes

Taxpayer's name	Business ID	
	Accounting period (ddmmyyyy–ddmmyyyy)	

Business conducted in Finland

What goods or services do you sell?		
To who do you sell them?		
What percentage of the company's turnover is made up of the business conducted in Finland?		%

If you operate a construction or installation business in Finland, give the following details

Name of customer	Business ID	Building site	Time (ddmmyyyy–ddmmyyyy)

Information about employees

How many employees does your company have in Finland?			
What kind of work do they do? Give descriptions			
What rules determine the pay and the goals of those who work in Finland?			
What responsibility and authority do the employees have?			
Who is or who are in charge of maintaining contacts with your customers in Finland?			
Employees' name	Job titles	Pay base	Does this employee work in Finland?
			☐ Yes
			☐ Yes
			☐ Yes
			☐ Yes
Can these employees receive orders and make binding business contracts for the company?		Do these employees work in Finland?	
☐ Yes		☐ Yes	



Business ID

The company's place of business

in Finland
Street address of the premises
Purpose of use
Number of employees and their job descriptions
If your company has no space in Finland where business can be conducted, from where do your employees work?
in the Country of Residence
Street address of the premises
Purpose of use

Company directors

Where do company directors live (name, job title, and address)?
Who makes central decisions in the company (e.g. recruiting, purchase and sale contracts)?
Who is in charge of daily management?
Where are decisions made regarding the company (please indicate the address)?

List of enclosures

☐ Copies of contracts (building sector)	☐ Copies of employment contracts	☐ Copies of employee leasing contracts	☐ Copies of subcontracts
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Date	Signature and printed name