



This form is for taxpayer companies that have the obligation to deliver transfer pricing documentation, pursuant to § 14a, Act on Assessment Procedure.

The transactions you must describe on this form are transactions between the taxpayer and its related party/parties outside Finland.

Name of taxpayer	Business ID	
	Accounting period (ddmmyyyy–ddmmyyyy)	

1 The taxpayer's business activities

Activities (More than one box can be ticked.)

11	<input type="checkbox"/>	Sales	12	<input type="checkbox"/>	Manu- facturing	13	<input type="checkbox"/>	Research	14	<input type="checkbox"/>	Services	15	<input type="checkbox"/>	Finance	16	<input type="checkbox"/>	Other
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More information on business activities

Is there a minimum level of profitability set on the taxpayer through arrangements made with a related party?	<input type="checkbox"/> Yes
Is the taxpayer party to a cost contribution agreement?	<input type="checkbox"/> Yes
Have there been any changes in the parties involved in the cost contribution agreement during the accounting period?	<input type="checkbox"/> Yes
Has the taxpayer transferred any business activities it has previously engaged in (such as income from a certain market sector) to a related party?	<input type="checkbox"/> Yes
Have there been any changes in agreements concerning the taxpayer's business activities resulting in the realisation of income and relegating risks to another related party (such as the outsourcing of manufacturing)?	<input type="checkbox"/> Yes

Compensation paid by related parties to cover the expenses of research and product development activity

	€	c
Total research and development expenses for the accounting period		
Has a related party paid compensation to the taxpayer for research and development expenses?	<input type="checkbox"/> Yes	

2 Information on profitability %

	%
17 Taxpayer's EBIT margin (EBIT divided by net sales x 100)	
18 Consolidated EBIT margin (EBIT divided by net sales x 100)	
19 Taxpayer's ROI (EBIT divided by invested capital)	
20 Consolidated ROI (EBIT divided by invested capital)	

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Business ID

3 Description of associated transactions

Please specify in euros

	€	c
21 Sales of goods and other current assets		
22 Purchases of goods and other current assets		
23 Sales of services		
24 Purchases of services		
25 Compensation received for intangible property rights		
26 Compensation paid for intangible property rights		
27 Proceeds of selling intangible property rights		
28 Purchase prices for buying intangible property rights		
29 Sales of fixed assets		
30 Purchases of fixed assets		
31 Other compensation received for selling out parts of the taxpayer's business		
32 Other compensation paid for acquisition of business or parts thereof		
33 Compensation received for collateral, guarantee or similar contract		
34 Compensation paid for collateral, guarantee or similar contract		
35 Profits from derivative contracts		
36 Expenses from derivative contracts		
37 Interest income		
38 Interest expenses		
39 Other intercompany income		
40 Other intercompany expenses		
41 Long-term receivables		
42 Short-term receivables		
43 Accounts receivable		
44 Long-term debt		
45 Short-term debt		
46 Accounts payable		
47 Given collateral, guarantee or similar contract		
48 Collateral or guarantee or similar contract received		

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Business ID

4 Changes in ownership of intangible property

1 Transfer of patents or patent applications to a related party			
Related party's country code	Related party's business ID	Amount of compensation	
		€	c
2 Transfer of trademarks to a related party			
Related party's country code	Related party's business ID	Amount of compensation	
		€	c
3 Transfer of other intangible property to a related party			
Related party's country code	Related party's business ID	Amount of compensation	
		€	c

5 Debts to related parties

List the three largest loans, inside the group, at the end of the accounting period with at least €500,000 in interest expenses.

Balance at the beginning of accounting period		Balance at the end of accounting period		Interest expenses	
€	c	€	c	€	c

6 Receivables from related parties

List the three largest loans receivable from group companies, with principals above €10 million at the end of accounting period.

Balance at the beginning of accounting period		Balance at the end of accounting period		Interest income		Country code
€	c	€	c	€	c	