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VERO SKATT

83 ACCOUNT OF EXIT TAX

Finnish Tax Administration
OCR service –
Yhteisölomakkeiden optinen lukupalvelu
PO Box 200
00052 VERO

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

1 Postponing the payment of tax

☐ I demand that the payment of exit tax be postponed

2 Calculation of the income within the charge of Finnish tax

	€	c
The value of the transferred assets at exit date		
Undepreciated acquisition cost of the assets for purposes of taxation		
Difference between the value of the assets at the date of exit and their tax-undepreciated acquisition cost		

3 Description of the arrangement

30341

☐ The corporate entity is transferring its assets to a permanent establisment in another country, and as a result, Finland no longer has the taxing rights.

☐ The foreign corporate entity is transferring its assets from its Finnish permanent establishment to its main place of business located in another country, or to a permanent establishment in another country, so that Finland no longer has the taxing rights.

☐ Under Finnish legislation or under the provisions of a tax treaty, the country of tax residence of the corporate entity is changed to another country, excluding the assets that continue to be attributable to the Finnish permanent establishment of the corporate entity.

☐ The foreign corporate entity's operation of a business through its Finnish permanent establishment is moved to another country, and as a result, Finland no longer has the taxing rights.

☐ The value of the transferred asset at the date of exit, net of their tax-undepreciated acquisition cost, is treated as taxable income in accordance with the provisions of § 52 e or § 52 g, Act on the taxation of business income.

4 Additional information

5 The value of assets that are transferred to Finland

	€	c
The value of assets that are transferred to Finland		

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