



**Finnish Tax Administration  
P.O. Box 200  
00052 VERO**

Reference number of the arrangement <sup>1)</sup>	ID of previous report <sup>2)</sup>
Is the cross-border arrangement marketable?	Is this your first report on a marketable arrangement?
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Does this report contain inside information?	Date when the inside information is free for release (ddmmyyy)
<input type="checkbox"/> Yes <input type="checkbox"/> No	

<sup>1)</sup> The arrangement reference number that a tax authority has previously issued, in reference to an earlier report.

<sup>2)</sup> If there has been a previous report about the cross-border arrangement, fill in the ID of that report.

**1 About the person submitting the reportable information**

<input type="checkbox"/> Legal person (a corporation). (Fill in line 1 and lines 7 to 17 below.)		Personal identity code, Business ID or TIN	
<input type="checkbox"/> Natural person (fill in lines 2 to 17 below)			
1 Name			
2 Last name			
3 First name		4 Other given names	
5 Date of birth		6 Place of birth	
7 Street		8 House number	9 Entrance
10 Apartment number			
11 P.O. Box	12 Postal code	13 Post office name	
14 Country		15 Country of tax residence	
16 Telephone number		17 e-mail	

**The role of the person submitting the report**

<input type="checkbox"/> Intermediary or service provider For the intermediary, Finland is	<input type="checkbox"/> Relevant Taxpayer For the Relevant Taxpayer, Finland is
<input type="checkbox"/> the country of tax residence	<input type="checkbox"/> the country of tax residence
<input type="checkbox"/> the country where the permanent establishment is located	<input type="checkbox"/> the country where the permanent establishment is located
<input type="checkbox"/> the country where the intermediary has been set up	<input type="checkbox"/> the country where income is sourced
<input type="checkbox"/> the country of registration	<input type="checkbox"/> the country where business activity is pursued
<input type="checkbox"/> There is a liability to submit reports to more than one EU countries.	

**Intermediary's status**

<input type="checkbox"/> Intermediary or service provider
<input type="checkbox"/> Counsel or Consultant
<input type="checkbox"/> The intermediary has been relieved from the reporting requirement due to confidentiality

**Basis for the Relevant Taxpayer's report**

<input type="checkbox"/> The intermediary has been relieved from the reporting requirement
<input type="checkbox"/> The intermediary is from a non-EU country
<input type="checkbox"/> There is no intermediary/service provider



Personal identity code, Business ID or TIN

**2 Relevant Taxpayer**

If there are several Relevant Taxpayers, file several copies of this form to show each one (see instructions).

<input type="checkbox"/> Legal person (a corporation). (Fill in line 1 and lines 7 to 16 below.)		Personal identity code, Business ID or TIN		
<input type="checkbox"/> Natural person (fill in lines 2 to 16 below)				
1 Name				
2 Last name				
3 First name			4 Other given names	
5 Date of birth		6 Place of birth		
7 Street			8 House number	9 Entrance
10 Apartment number				
11 P.O. Box	12 Postal code	13 Post office name		
14 Country			15 Country of tax residence	
16 e-mail				

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**3 Associated persons**

If there are several associated persons, file several copies of this form to show each person (see instructions).

Name of the Relevant Taxpayer with whom the associated person is associated				
<input type="checkbox"/> Legal person (a corporation). (Fill in line 1 and lines 7 to 16 below.)		Personal identity code, Business ID or TIN		
<input type="checkbox"/> Natural person (fill in lines 2 to 16 below)				
1 Name				
2 Last name				
3 First name			4 Other given names	
5 Date of birth		6 Place of birth		
7 Street			8 House number	9 Entrance
10 Apartment number				
11 P.O. Box	12 Postal code	13 Post office name		
14 Country			15 Country of tax residence	
16 e-mail				



Personal identity code, Business ID or TIN

**4 Other person participating in the arrangement**

If there are several persons participating, file several copies of this form to show each person (see instructions).

<input type="checkbox"/> Legal person (a corporation). (Fill in line 1 and lines 7 to 16 below.)		Personal identity code, Business ID or TIN			
<input type="checkbox"/> Natural person (fill in lines 2 to 16 below)					
1 Name					
2 Last name					
3 First name			4 Other given names		
5 Date of birth		6 Place of birth			
7 Street		8 House number	9 Entrance	10 Apartment number	
11 P.O. Box	12 Postal code	13 Post office name			
14 Country			15 Country of tax residence		
16 e-mail					

**5 Persons affected by the arrangement**

If there are several persons affected, file several copies of this form to show each person (see instructions).

<input type="checkbox"/> Legal person (a corporation). (Fill in line 1 and lines 7 to 16 below.)		Personal identity code, Business ID or TIN			
<input type="checkbox"/> Natural person (fill in lines 2 to 16 below)					
1 Name					
2 Last name					
3 First name			4 Other given names		
5 Date of birth		6 Place of birth			
7 Street		8 House number	9 Entrance	10 Apartment number	
11 P.O. Box	12 Postal code	13 Post office name			
14 Country			15 Country of tax residence		
16 e-mail					



Personal identity code, Business ID or TIN

**6 Other service providers**

<input type="checkbox"/> Legal person (a corporation). (Fill in line 1 and lines 7 to 16 below.)		Personal identity code, Business ID or TIN			
<input type="checkbox"/> Natural person (fill in lines 2 to 16 below)					
1 Name					
2 Last name					
3 First name			4 Other given names		
5 Date of birth		6 Place of birth			
7 Street		8 House number	9 Entrance	10 Apartment number	
11 P.O. Box	12 Postal code	13 Post office name			
14 Country			15 Country of tax residence		
16 e-mail					

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**7 The cross-border arrangement**

Implementation date (ddmmyyyy)	Value (in euros)		Is the main benefit test fulfilled?	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Basis for the reporting obligation				
<input type="checkbox"/> The arrangement is currently available	<input type="checkbox"/> The arrangement is ready for implementation			
<input type="checkbox"/> The first stage of the arrangement is complete	<input type="checkbox"/> Advice or consultancy has been provided			
Name of the arrangement				
EU countries that the arrangement concerns (country codes)				



Personal identity code, Business ID or TIN

Description of the arrangement (short version)

Applied regulations on which the arrangement is based

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Personal identity code, Business ID or TIN

**8 Hallmarks**

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<input type="checkbox"/>	<b>DAC6A1</b> The arrangement contains a condition of confidentiality
<input type="checkbox"/>	<b>DAC6A2a</b> The intermediary's fee depends on the size of the tax advantage derived from the arrangement
<input type="checkbox"/>	<b>DAC6A2b</b> The intermediary's fee depends on whether or not a tax advantage is actually derived from the arrangement
<input type="checkbox"/>	<b>DAC6A3</b> Standardised documentation and structure
<input type="checkbox"/>	<b>DAC6B1</b> Buy a loss-making company and discontinue its activity
<input type="checkbox"/>	<b>DAC6B2</b> Convert income into capital, gifts, other categories of revenue
<input type="checkbox"/>	<b>DAC6B3</b> Circular transactions with assets, round-tripping of funds
<input type="checkbox"/>	<b>DAC6C1a</b> Recipients are not residents in any tax jurisdiction, but they receive a deductible expense
<input type="checkbox"/>	<b>DAC6C1bi</b> The country of residence of recipients has zero or almost zero corporate income tax
<input type="checkbox"/>	<b>DAC6C1bii</b> Recipient's country of residence is on the list non-cooperative countries, compiled by EU or OECD
<input type="checkbox"/>	<b>DAC6C1c</b> Full exemption from tax in the jurisdiction where the recipient is resident for tax purposes
<input type="checkbox"/>	<b>DAC6C1d</b> Recipient's country of residence maintains a favourable tax regime, resulting in an advantage
<input type="checkbox"/>	<b>DAC6C2</b> Deductions on an asset are claimed simultaneously in multiple countries
<input type="checkbox"/>	<b>DAC6C3</b> Relief from double taxation on income or capital is requested from multiple countries
<input type="checkbox"/>	<b>DAC6C4</b> Transfers of assets with differences, country-to-country, in amounts treated as payable in consideration
<input type="checkbox"/>	<b>DAC6D1a</b> An account, product or investment that is not a Financial Account, undermining reporting
<input type="checkbox"/>	<b>DAC6D1b</b> Transfer Financial Accounts or assets to jurisdictions where reporting is not necessary
<input type="checkbox"/>	<b>DAC6D1c</b> Reclassify income and capital so as to undermine reporting
<input type="checkbox"/>	<b>DAC6D1d</b> Transfer a Financial Institution or a Financial Account or assets into a Financial Institution not subject to reporting
<input type="checkbox"/>	<b>DAC6D1e</b> Use corporate entities, arrangements or structures that eliminate Account Holder identities or Controlling Persons
<input type="checkbox"/>	<b>DAC6D1f</b> Arrangements to undermine the due diligence process of Financial Institutions
<input type="checkbox"/>	<b>DAC6D1Other</b> Other arrangements that affect the reporting of Financial Accounts
<input type="checkbox"/>	<b>DAC6D2</b> Non-transparent beneficial owner
<input type="checkbox"/>	<b>DAC6E1</b> Take advantage of unilateral safe harbour rules
<input type="checkbox"/>	<b>DAC6E2</b> Transfer hard-to-value intangibles
<input type="checkbox"/>	<b>DAC6E3</b> Intragroup transfer of functions and/or risks and/or assets

**9 Affirmation by the intermediary/service provider**

<input type="checkbox"/> I will inform other intermediaries, service providers and tax authorities of the reference number of this arrangement.
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Date	Signature	Telephone number

The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.