

Application for entry in the register of authorised intermediaries, detailed instructions for filling in the forms – Form xxx and xxx

[You can download the form on our Forms page](#) - link here

General instructions

These instructions concern the application for registration as an authorised intermediary (Form xxx) and the notification of changes and termination (Form xxx).

Use these forms when you are applying for entry in the register of authorised intermediaries, notifying changes, or terminating your registration as an authorised intermediary. Both Finnish and non-Finnish applicants use the same form.

Fill in the relevant sections and remember to include the required enclosures.

Select the language of the form depending on which language the decision and requests for further information you may receive should be in:

- [application form in Finnish](#) - link here
- [application form in Swedish](#) - link here
- [application form in English](#) - link here

Enclose with the application

- the enclosures listed on the form
- proof that the person who signed the application or power of attorney is authorised to do so

More information about the register of authorised intermediaries - [link to the guidance](#)

Submitting the form

Complete the application form and submit it to the Tax Administration. When processed, your application will be identified and converted to electronic format. Because of this, the QR code on the form must not be hidden by a stamp, handwritten text or other markings.

Send the application to:

Finnish Tax Administration
P.O. Box 550
00052 VERO
FINLAND

You can also send the application and its enclosures by secure e-mail. Contact the Tax Administration and let us know that you wish to submit the application by secure e-mail. We will then send you instructions on how to submit the application. Contact us: [financialsector\(a\)vero.fi](mailto:financialsector(a)vero.fi)

Detailed instructions for filling in the forms: Form xxx and xxx section by section

First, these instructions go through how to fill in the application form for registration as an authorised intermediary. Instructions for the notification of changes and termination are at the end. The forms are mostly similar. The end part of the notification of changes and termination is different from the application form.

Information about the intermediary

Enter the applicant's details (name, identifying details and country of domicile) here.

Name

Enter the name of the applicant for registration as an authorised intermediary in its official form, i.e. as it is written in the applicant's trade register extract or other official document.

Applicant's identity codes

Enter in the correct fields the applicant's Finnish Business ID, TIN, GIIN and other registration code or company identifier in their country of domicile. If the applicant does not have all of these identifiers, you can leave some spaces blank.

Finnish Business ID, or corporate identifier, is the identifying number assigned to the company by an Finnish official authority.

GIIN, or Global Intermediary Identification Number, is assigned to a foreign financial institution by the United States' tax authority IRS.

TIN refers to any other identifier that the tax authority or other official authority of the company's country of domicile has issued for taxation purposes.

Other registration code or company ID refer to the registration number or other identifying business code issued in the company's country of domicile. The identifier is usually given on the company's trade register extract or other register extract.

Country of domicile

Enter here the applicant's country of domicile.

The applicant's country of domicile has to be in the European Union or in a country that has a tax treaty with Finland for the avoidance of double taxation.

You can check [here](#) the countries with which Finland has a valid tax treaty

Address

Only give the address if the applicant's information is not already in the Finnish Tax Administration's records (the applicant does not have a Finnish Business ID). The Tax Administration will send the decision and any possible requests for further information to the address in the Tax Administration records.

If the applicant is not yet entered in the Tax Administration records (the applicant does not have a Finnish Business ID), enter the address that you want published in the public register of authorised intermediaries on the Tax Administration website. Only enter an address for tax correspondence if you wish to receive your tax-related mail in an address other than the applicant's address intended for publication in the register.

Enter the postal address, postal code, post office and country in the correct fields.

Information about the main operation/ head office

If a branch entity is applying for registration, enter the main operation's/ head office's name, its Finnish Business ID if it has one, its registration code or company identifier in its country of

domicile, and its country of domicile in the correct fields. Branch entities are not considered legal persons distinct from the main operation/ head office. Instead, they are part of the main operation/ head office. Because of this, we will also collect information on the main operation/head office. Only the branch is entered in the register of authorised intermediaries.

If both the branch and the main operation/head office wish to be registered as an authorised intermediary, file separate application forms for each.

Address of main operation/head office

Enter the address of the main operation/head office.

Contact information

Enter the name, telephone number and email address of the contact person handling the application.

Information about the supervising authority in the applicant's country

A licence is required for custodian activities. Enter the name and address of the official authority that supervises custodian activities in the applicant's country of location. Also indicate whether it is publicly stated somewhere that the applicant is licensed to act as a custodian, and if it is, where this information can be found (web address).

Enclosures

Foreign companies must enclose a licence to act as custodian granted by the company's country of location and their trade register extract or a corresponding official certificate of registration, as well as the company's articles of association, partnership agreement or other document that includes the necessary details that may be missing from the trade register extract.

The foreign register extract must include the company's **name, domicile, line of business and accounting period and the names of the persons who have the right to sign for the company**. If these details are not included in the extract or other equivalent document, also enclose the company's articles of association, partnership agreement or other corporate documentation that contains the missing details. Include Finnish, Swedish or English translations of all of these enclosures. **If the applicant for registration as an authorised intermediary is a branch entity, also enclose the main operation's trade register extract or its equivalent.**

If the applicant is under the supervision of Finland's Financial Supervisory Authority, a copy of the licence to act as custodian does not need to be enclosed.

Assurance

By signing the form the applicant assures that they have a valid licence to act as a custodian, granted by the relevant authority in their country of location. In addition, the applicant assures that the Common Reporting Standard (CRS), or the rules on the prevention of money laundering, as well as the rules on the identification of customers, are applied to them, along with other legal rules based on which the intermediary is under the obligation to check its customers' identities and ascertain that information on the customer's country of residence for tax purposes is known.

The application can be signed by someone who is authorised to sign for the company. If the application is signed by someone else, a power of attorney must be enclosed with the application.

Notification of changes and termination (Form xxx)

Enter the custodian's details, address, the main operation's details, contact details and the details of the supervising authority following the instructions above. Always fill in the name and identity codes of the applicant as well as other sections that have changed.

Changes to the register of authorised intermediaries

Enter the date when the registration as an authorised intermediary ends. If the business activities in Finland end completely, enter the date when the activities terminate. If the activities have terminated completely, the Finnish Business ID will also be terminated, as well as its registration as an authorised intermediary.

Complete termination means that there are no activities in Finland anymore.

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