

Currently registered Foreign  
Custodians are listed on the website  
[www.vero.fi/custodianregister](http://www.vero.fi/custodianregister)

e-mail: [custodianregister@vero.fi](mailto:custodianregister@vero.fi)

## APPLICATION Foreign Custodian (Intermediary) Register

The Applicant requests entry in the Foreign Custodian Register maintained by the Finnish Tax Administration, subject to Section 10b (970/2005), subsection 3, of the Act on the Taxation of Nonresidents' Income and Capital (627/1978)

Send completed forms to:  
Finnish Tax Administration  
Foreign Custodian Register  
P.O. Box 30  
00052 VERO, Finland

### Applicant

Name		
Address		
Country of residence	Registration number in the country of residence	Finnish Business ID (if any)
Name of contact person	Telephone	e-mail

### Representative, authorised by the Applicant's signature below to function on the Applicant's behalf in matters relating to registration in the Foreign Custodian Register

Name of the representative		
Address of the representative	Tax Identification Number	
Name of contact person	Telephone	e-mail

It is required that the Applicant is a tax resident of a country that has a bilateral tax treaty with Finland and the treaty must also apply to dividend income. For a list of valid tax treaties, visit [www.vero.fi](http://www.vero.fi) - Etusivu > Syventävät vero-ohjeet > Kansainväliset tilanteet > Muita ohjeita > Voimassa olevat verosopimukset 1.1.2012. Applicants must fill in their Business ID number in Finland. If they do not have a Finnish Business ID the authorities will assign an ID number to them upon registration. This ID number must be used when submitting any filings to the authorities in matters relating to the Foreign Custodian Register.

### Mandatory enclosures

Please enclose an extract from the Trade Register of your country or other similar document to prove your corporate status and to display your Business name, Domicile, Line of business, Accounting period, and the Names of the directors/representatives authorized to sign for your company. If the Trade Register extract or other document does not display this information, please also enclose your Charter or Articles of association, Company by-laws or rules in which the required facts are displayed. Also enclose a translation into English, Finnish or Swedish as necessary.

### Certificate of the Applicant

The Applicant is a holder of one or more custodial nominee accounts on which shares issued by Finnish companies are held. The Applicant pays out (or acts as an agent for the payment of) dividends on these shares to recipients who have limited liability to tax in Finland.

The Applicant certifies that the custodial agreements concluded with Finnish Custodians (account operators or agents of account operators) concerning the holding of nominee-registered shares include the following terms as set out in Section 10 b (970/2005), subsection 2, of the Act no. 627/1978. The Applicant:

- 1) Commits himself to provide, for purposes of paying the dividends, to the Finnish Custodian the name of the Country of residence of the final recipient of the dividend. Furthermore, in these agreements, the Applicant certifies that the provisions concerning dividends in the tax treaty between Finland and the Country concerned are applicable to the recipient;
- 2) Commits himself to immediately notify the Finnish Custodian of any changes in the circumstances defined in sub-paragraph (1) above; and
- 3) Commits himself to provide, upon the request of the tax authorities of Finland, complete information on the recipient's name, date of birth, official identification number (if any) and address in the Country of residence, and to submit a Certificate of Fiscal Residency, issued by the tax authority of the recipient's Country of residence.

Date	Signature of the Applicant or Applicant's representative (enclose a letter of authorisation)	Name in printed characters
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