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**Terms of use – interfaces provided by the incomes register and the tax administration****I Scope of application**

The user interfaces offered by the Incomes Register and the Tax Administration consist of an integrated system of electronic communications. The interfaces are used for sending and receiving reports and other data between the Tax Administration and those who use the interfaces.

The “General provisions” below are applied to the use of all interface services. “Specific provisions” only apply to the relevant part of the services. If the General and Specific provisions are in conflict with regard to a particular service, the prevailing provisions are the Specific ones for the relevant part of the service.

The present terms and conditions fulfil the requirements on electronic signatures for tax returns and other reports, set out by the provisions of section 4 of the Tax Administration’s official decision no A18/00 00 00/2017 on e-filing and e-certification (Verohallinnon päätös sähköisestä asiointista ja varmentamisesta / Skatteförvaltningens beslut om elektroniska tjänster och certifiering).

**II General provisions****1 Definitions**

**Customer** – for example, a taxpayer, payor of wages or other payments, a party having the information-reporting requirement, a registered party, or another party whose reporting obligations are handled through the services, and on behalf of whom the services are used. The customer may be a user, or the principal of a user.

**Customer’s representative** – a party that acts on behalf of a corporate entity customer or of a private individual who is unable to act on their own behalf. The representative’s status is defined by law or by the articles of association of a corporate entity (or other legal person).

**Functionality** – a method intended for satisfying the customer’s specific needs for interaction. The service offers these methods through its interfaces.

**Identity** – a collection of data that describes a private individual or a corporate entity, facilitating the identification of the same.



**Third party** – someone other than the user, customer or the Tax Administration. A third party has no mandate that would allow it to act on behalf of the user or customer.

**User** – a self-employed individual or a legal person, which accepts the present terms and conditions. Users receive a certificate and can use the service in the capacity of a customer, or as a representative of a customer.

**Guidance and instructions** – examples, recommendations, or technical requirements issued by the Tax Administration in order to provide further clarification of the terms and conditions.

**Service** is the integrated system of information interchange belonging to the Tax Administration. A more specific instruction will be available, listing the data channels that fall in the scope of application of these terms and conditions.

**Mandate** – the user's right to access the service on the customer's behalf, which the customer has given to the user.

**Certificate** – an electronically provided document that establishes a connection between a verified electronic signature and the person.

**Key pair of a certificate** – the combination of mutually linked keys, utilised in public-key encryption, where one of the keys is public and the other is private.

**User's private key** – a key created by the user, only known by the user, not intended to be passed on to others, and not intended to be disclosed to the Tax Administration.

**Certificate service** – a service offered by the Tax Administration for creating and managing certificates.

**Certifier** – an organisation that issues certificates, and has responsibility for the production of certificates, and forms its own certification policy and certification process, appropriate to its activities.

**The Tax Administration (Verohallinto; Skatteförvaltningen)** – may refer to the Tax Administration, to its Incomes Register Unit, or to another one of the Tax Administration's units.

**Data (item)** – a report, application, decision, request, an acknowledgement message, an answer or other data set, sent to the Tax Administration by the user using the service, and vice versa.

## 2 Validity of these terms and conditions

The terms and conditions are binding for the user, starting at the time when the user accepts them.

They are in force until further notice.

## 3 Charges to be collected

The Tax Administration's service is free of charge.

## 4 User's responsibilities

The user is accountable for the information that he submits through the service.



Users must follow the specific instructions given by the Tax Administration on how the service and its functionalities should be used.

Users must exercise care when handling their private key in order to prevent abuse. Users may access the system with various terminal hardware. This requires that the user follows their own written safety policy for the hardware that is in use.

If the private key were misplaced, passed on to a third party by mistake, or if the user suspects that this might have happened, the user must inform the Tax Administration of it, as instructed, in order to prevent abuse.

## 5 Using the system on a customer's behalf

The terms and conditions of this section are applicable to circumstances where "customer" and "user" are different.

### 5.1 Authorisations and identification of the customer

Customers can authorise users, who are thus granted access rights on the customer's behalf.

A user does not have the right to access the service by virtue of a mandate that the customer has given to a third party. In the same way, a third party cannot authorise a user to access the service on behalf of the customer although the customer had authorised the third party to access it.

The user must ensure that the identity of the customer is ascertained; this means that the customer's and its representative's identities and privileges to represent the customer must be checked. The identity and privileges must be ascertained when a mandate is granted for the first time, and this must be repeated from time to time, as necessary, during the periods when interaction is carried out via the service. The Tax Administration will issue further guidance for how customer identity must be ascertained during the various stages of operation of the system.

Mandates must be granted in writing, and the relevant document must contain the following information:

- The date when the mandate was granted
- Whether it was granted until further notice, or for a fixed term
- The customer's identity, and its representative's identity
- Methods of identification for the customer/representative who grants the mandate
- Method of verification of the representative's mandate, and
- The user's right to access the service on the customer's behalf

At the time when a mandate is terminated that has been valid until further notice it is required that the user write the end date on the document with which the mandate had been granted. Users must retain the document for the entire period when the mandate is valid, and for two years after it terminates.

Some of the functionalities offered through the service follow a different authorisation scheme involving the Suomi.fi e-Authorizations system (<https://www.suomi.fi/>) or another comparable system or procedure as instructed by the Tax Administration. The specific authorisation schemes for various functionalities are explained in the guidance issued for each functionality.



## 5.2 Acting on behalf of the customer during interaction

The user confirms that the data being sent is not in conflict with the customer's intentions. Users must ensure that the customer has the opportunity to obtain all the data sent, and received, on the customer's behalf.

Users must offer their customers the kind of support, guidance and advice that can effectively support a customer, who acts in good faith, to handle its affairs properly and successfully in its interaction with the Tax Administration.

The user bears responsibility for the data sent on behalf of the customer, and for any occurrences when the data is not successfully transmitted to the Tax Administration due to a reason for which the user is accountable.

## 5.3 The Tax Administration's control over users' activity for someone else's behalf

Users must, on request, present the documents to the Tax Administration that prove the granting of mandates to the user by all the customers on whose behalf the user has used the service.

The Tax Administration can prevent users from using the service, either for a limited period or on a permanent basis,

- if a user attempts to interact on the customer's behalf but does not have a mandate;
- if the data sent by a user is in conflict with the customer's intentions, or
- if a user's activity causes other, recurrent problems in the interaction between customers and the Tax Administration.

## 6 The Tax Administration's right to prevent service use

The Tax Administration has the right to interrupt the provision of the services, to restrict access to them, and to deny the processing of received data under the following circumstances:

- During software updates, maintenance and repair
- During electrical blackouts and downtime of electronic communications
- If the user or their hardware, software, systems or network connections cause disturbance, or if the security of the service is jeopardized due to this or another reason
- In order to protect customers and third parties against security threats or threats against their information security
- Due to the provisions of law or due to an order given by a public authority
- If the Tax Administration has reason to suspect that the service is used for an illegal activity or used in a manner that can cause damage or risk for damage to the Tax Administration, to the customer or to a third party
- If the user's actions are in violation of the law, or in violation of good conduct, or if the user breaches the terms and conditions or instructions of the service

The Tax Administration will make an effort to inform the concerned parties of upcoming service downtimes without undue delay, if such downtime is known to the Tax Administration in advance. The Tax Administration does not bear responsibility for direct or indirect damage due to service interruptions.



## 7 Notifying the Tax Administration

If the user detects an error or problem in the service, they are expected to contact the Tax Administration in order to help resolve the error or problem.

## 8 Restrictions to liability for damages

Neither one of the contracting parties is under any circumstances held accountable for any indirect damage, including lost income and lost business revenue or other comparable damage, unless otherwise agreed.

## 9 Other restrictions of the Tax Administration's liability

The Tax Administration bears no responsibility for the operations of a third party and for the information, products or services provided by a third party, including the content and efficiency of the same.

## 10 Changes to these terms and conditions

Information on changes and the dates when they come into force is published in the Tax Administration's Newsletter for software developers.

The user approves such changes by continuing to use the service.

## 11 Court of justice, applicable law

Any disputes arising from the use of the services must be settled at court proceedings in the District Court of Helsinki, applying the provisions of the laws of Finland.

## 12 Translations of these terms and conditions

If translations were to be in conflict, the Finnish version would prevail.

## III Specific provisions

### 1 Terms and conditions for the functionalities of the Incomes Register

#### 1.1 Scope of application

These terms and conditions are not to be applied on the interaction by the *data user*, as referred to in the legal act governing the Incomes Information System.

### 2 Terms and conditions for the Tax Administration's functionalities

#### 2.1 Scope of application

These terms and conditions are not to be applied to the existing arrangements of information interchange between the user and the Tax Administration that have been in force prior to the time when the user accepts these terms and conditions. The agreements in question continue to be in force with their customary scope of application so that these terms and conditions do not become part of them in any manner.





**INCOMES REGISTER**