

FAQ on value added tax (VAT) refund applications

1: Does the mission handle the applications of personal VAT reimbursements of diplomats, as they do not have the Finnish social security number? Or is the "strong identification" enough for access to Suomi.fi?

You may sign in to Suomi.fi either by using your bank codes or choose '*Identification methods for foreigners*' and choose Finnish Authenticator app. More information on www.suomi.fi - web pages on how to use the Finnish Authenticator- application.

[How to identify yourself in an e-service](#)

[How to identify yourself in an e-service/Finnish authenticator identification service](#)

2: Do the diplomats have to authorise the mission to apply for refunds on their behalf?

Yes, the Head of the Mission or the organization may decide who he/she authorizes to apply for the VAT refunds, all diplomats and/or someone on behalf of the embassy and/or diplomats.

3: Are we able to use the Suomi.fi portal also for other applications e.g. refund of insurance tax?

Insurance premium tax is not comparable to value added tax in respect of refund of tax. (some exceptions prevail in respect of few international organizations and we will continue in paper format).

Applications for tax and duty exempt import and purchases are also available in the same e-service.

4: Could you share the link to this page (I'm not able to find this page on the e-service).

You may access the e-service using link: [E-service](#)

5: Is it a requirement to submit receipts for organization's invoices from now on (before it was not)?

Missions & organizations do not need to attach receipts to the application unless they receive a notification from the Protocol Services with a request to attach receipts. In that case, the Protocol Services will return the application. Instead, diplomats will attach receipts to the application in e-service.

6: Is it necessary for the ambassador to give the mandate to every diplomat?

Ambassador /Head of the organization may decide to whom he/she gives the mandate; to all diplomats or to someone to use the e-service on behalf of the embassy / diplomats.

7: We have currently around 200 invoices monthly on our request for VAT refund. The form is filled in by using a RPA (Robotic Process Automation) and then saved as a PDF. I assume that this pdf can be attached to the e-service.

Unfortunately, it is not possible to attach the application filled in by using RPA to current version of the e-service.

8: Are the applications sent in paper form until 31.12.2024?

It may be possible, but since refund is applied quarterly and the e-service is taken into use from the beginning of 2025 on, it means that applications from the last quarter of 2024 (October, November, December) will be submitted to e-service in January 2025.

9: How can a wife/husband of a diplomat who does not have a Finnish bank account get the VAT refund?

Diplomat spouse's purchases are attached to the diplomat's application. Spouses are not granted the mandate to use the e-service, but the diplomat to whom the HOM has given the mandate to use the e-service may add the spouse's purchases to the application.

10: Is petrol considered as running expense (similar to electricity, water etc.)?

See number:14.

11: How can we separate grocery purchases and other items from the same store & same receipt (Prisma, Citimarket eg.)?

Groceries may be separated to the application from other items at the end of the receipt so you may pick grocery purchases and grocery purchase's vat to the application (ruokaostokset 14%, käyttötavaraostokset 25,5%). It may be easier to separate the purchases in the store at the cash desk before payment to receive separate receipts.

12: How is the limit of 170 euros counted and what is considered as a set of goods? Do the purchases considered as a set of goods need to be on the same invoice or can they be on separate invoices/receipts if they belong to the same product group?

A set of goods is examined on a case-by-case basis. It means, for example, that a refund can be applied for food or clothing purchases in general, i.e. the value of one product, such as clothing, does not necessarily have to be more than 170 euros. When buying clothes, an outfit (for example for a representative event) could be seen as a set of goods. However, the purchases considered as a set of goods should generally be on one invoice.

13: Can one invoice include purchases with different product groups and VAT rates? How are these purchases specified in the VAT refund application?

In principle, the purchases should be specified per each invoice in the application. However, one invoice can include purchases with different product groups and VAT rates as long as the limit of 170 euros is met for every set of goods. For example, if one invoice contains:

- 180 euros of groceries (food and drinks)
- 175 euros of clothing
- 120 euros of cosmetics

VAT included in the groceries and clothing can be refunded because the limit of 170 euros is exceeded for both product groups. VAT included in the cosmetics is not refundable as the limit is not met.

The purchases of groceries and clothing can be specified on the application form as one invoice/purchase.

14: Which purchases are considered as running expenses and how is the 170 euros limit counted regarding these purchases?

For instance, electricity, telephone, internet, water, heating and petrol are considered as running expenses and the total amount of these purchases should be at least the equivalent of 170 euros per a quarter of a year. However, purchases for which invoicing is not based on a contract, are not considered as running expenses.

15: Can family's separate phone & internet bills be added together to be considered within quarterly running costs of 170 euros?

The internet and phone bills of the whole family can be added together when the 170 euros limit is calculated as quarterly running expenses.

16: Should VAT be paid to the Finnish Tax Administration, if a diplomat buys a car without VAT and then leaves Finland in 6 months?

A: Yes, the VAT should be paid in this situation.

The law says that if the buyer (entitled to VAT exempt purchase) of a vehicle sells, rents, makes available for use free of charge or otherwise transfers the vehicle to someone other than the person entitled to a similar VAT-free acquisition before three years have elapsed since the registration of the vehicle for the use in question, he must pay the tax. If the buyer, when moving out of Finland before the expiry of the said period, sells a vehicle used here, he must pay a tax of 1/36 for each full or less month remaining in the period.

In this situation a form provided by the Tax Administration should be used. The form considers both car tax and value added tax.

[Car tax return on EU vehicle or diplomatic vehicle 1203e - vero.fi](#)

17: What currency and exchange rate will you use if paying to a foreign account?

The refund will be paid in euros to the bank account indicated by the applicant. At the request of the applicant, the refund may be paid to a bank located in another state, in which case the applicant shall bear the costs incurred by the foreign bank in paying the refund. The exchange rate is defined by the bank.

Contact information for the MFA / Protocol Services:

Email: pro@gov.fi, kirsi-marja.siven@gov.fi

More information from: www.um.fi ; Diplomatic Portal: <https://um.fi/diplomatic>

Detailed guidebook for diplomats and diplomatic missions: Diplomatic Privileges and Immunities in Finland: [Diplomatic Privileges and Immunities in Finland](#)

Contact information for the Finnish Tax Administration:

Email: Vatrefunds@vero.fi

Telephone service for VAT: +358 294 970 08

Detailed guidance for diplomats and diplomatic missions: [Sales to diplomats, international bodies, bodies of the European Union and the armed forces of Nato member states - vero.fi](#)

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