

INSTRUCTIONS TO FILL IN THE APPLICATION OF VALUE ADDED TAX REFUND IN E-SERVICE

Link to sign-in to e-service: [E-service](#)

Or use: https://asiointi.um-plm.fi/online-forms-web/Login.action?locale=en_US

-> **LOGIN** -> 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).

-> **Select an organization.** Choose your organization and click: **Select and go to e-service**

-> **Choose -> Diplomatic Matters and -> Application for refund of value added tax**

1. **Application type**, choose one of the following:

- Diplomatic and consular agents
- Diplomatic missions and international bodies

2. **Application period:**

Applications are submitted quarterly for periods: 1.1.-31.3., 1.4.-30.6., 1.7.-30.9., 1.10. - 31.12.

3. Fill in the start date of the application quarter.

4. Fill in the end date of the application quarter.

Applications may exceptionally be submitted before the end of the quarter for example in case diplomat is ending the posting and leaving the country.

5. Date of the original application comes automatically as the application is submitted to the Protocol Services. If you are resubmitting an application that Protocol Services have returned for additional information, the original date of submitting the application prevails.

Applicant:

6. Fill in the FULL official name of the mission (embassy /consulate/international body).

7. Fill in the official address of the mission / international body.

8. Postal code.

9. Email address.

10. Contact phone number.

Diplomatic applications:

11. Fill in the full official name of the mission (embassy /consulate/international body)

12. Fill in surname as in passport.

13. Fill in first name as in passport.

14. Diplomatic ID - card number.

15. Identification information. Choose one of the following:

- Finnish personal identity code (Henkilötunnus). In case you do not have a Finnish Identity code click option: 2
- Taxpayers identification number (TIN-number). In case you do not have a TIN-number, click option: 3
- Fill in your Date of Birth

16. Official home address in Finland. You may use the address of the mission / international body in case you are moving out of the country. The final decision is mailed to this address.
17. Postal code.
18. Email address.
19. Contact phone number.

Bank account information for refund:

20. Fill in the bank account number in IBAN-format.
Choose: Other to fill in other than IBAN-bank account number.

If you are using other than IBAN – bank account, the following information is compulsory:

Name of the bank account holder, address of the bank account holder, bank account number, name of the bank, name of the side branch if available, address of the bank, clearing code of the bank if available. The applicant's name and the bank account holder must be the same.

The applicant is responsible for all (foreign) bank expenses.

21. Fill in your Bank's BIC/SWIFT code. BIC/SWIFT code is 8 or 11 digits long, first 6 digits are letters, the rest of the digits are letters or/and numbers.
22. Fill in the invoice specifications for purchased goods / services: Click **+ Add** to add more invoices.

Fill in the specification of purchased goods or services. Applications with insufficient descriptions will be returned, which may cause delay in the application process (e.g. insufficient description of goods, mixing different product groups together).

The exemption of Value Added Tax will be refunded on the bases of reciprocity, provided that the taxable price of a single article or service amounts at least to 170€. Product groups (sets of goods) or services rendered (for example clothing, groceries, medicine, alcohol and office supplies) define the reciprocity. Fill in the description of the purchased good or service in detail, to whom and what has been purchased.

Examples of specifications; diplomat's gym-subscription, Linnanmäki / opera tickets for four family members, hotel accommodation for 2 family members, jeweler for spouse, restaurant; private dinner with family, work trip.

VAT imposed on restaurant invoices is refundable for private meals (those of diplomats and the accompanying family members) as well as for business meals if the sum of the invoice amounts to 170 euros. Please add the nature of the occasion (private/official).

The tax is returned on application made by the mission in respect of acquisitions for official use, and on application made by the diplomat in respect of acquisitions for personal use and for the use of the accompanying registered family members.

VAT is not imposed on letting of immovable property. As missions cannot apply for a voluntary VAT liability in Finland, invoices concerning letting of immovable property by Missions cannot not include VAT.

You may find more information on FAQ – list.

23. Fill in the receipt or the invoice number always when available.
24. Fill in the seller's name.
25. Fill in the seller's **Business Identity Code** (Business ID; Y-tunnus) or **VAT-number** (arvonlisäverotunniste).
Use the correct format (Y-tunnus: seven digits, hyphen, one digit: e.g. 1234567-8). More information on www.ytj.fi. VAT- number: FI + Business ID (the correct Business ID format is: 1234567-8 and VAT- number format: FI12345678).
In case the invoice is issued by **a foreign seller** and does not have a Finnish Business Identity Code or VAT number, fill in any other ID available on the invoice (if none, use 0).
26. Fill in the date of the invoice (or the receipt date).
27. Fill in the date of payment or due date of the invoice.
28. Fill in the value including VAT.
Please note: The submitted total value including VAT may not be less than 170€ unless you are applying for running / operating expenses -> in which case click option: *Applying refund for running /operating expenses (see no:30)*
29. Fill in the value added tax (VAT) – amount.
Fill in the VAT amount of the purchase. *Please note:* The VAT value cannot be greater than the total Value including VAT.
30. Running / operating expenses
Click in case applying refund for running / operating expenses (such as: electricity, telephone, internet, water, purchases of fuel, heating) if the total value of purchase is equivalent to 170€ per quarter of a year.
31. **Attachments:**
For diplomatic applications, attach the original receipts. Choose: **Browse -> Add attachment.**
Scan the receipts as **one document**. List and number the original receipts in the same order as purchases are listed in the application. If the application is large, scan the receipts as one document per month, and save the documents using the name of the month.

Diplomatic missions / international bodies:
For mission / international bodies it is not possible to add receipts to the application. Attaching receipts is possible only if the Protocol Services has returned the application with Notification 'Request for additional information'.

When you are ready click: **Save** and send it to the Protocol Services by clicking: **Submit**.

Tips to use the e-service

You may add information to the application several times (no limit) during the ongoing application quarter (1-3, 4-6, 7-9, 10-12).

To continue filling in the current application choose: *Created cases ->Draft application – choose the draft application - > click-> **Edit** -> click **+ Add** to continue adding new invoices/receipts to the application. Always finish with – **Save** option to continue later or before **submitting** the application to the Protocol Services.*

Cancel your application: If you need to start over and cancel you application, use **Cancel** – option. This will delete the whole application.

For your future applications, you may copy an old application to avoid filling in the basic information again unless there has been changes Go to-> **Created Cases** -> *Submitted applications and decisions -> Click one of your previous applications - > **copy** the application -> Fill in the new application period -> Continue by filling in new invoices/receipts.*

How to know the handling process of my application

From the Submitted applications - file you may check the status ('State') of your application:

Submitted - confirms that you have submitted your application

In Processing - the application has been transferred successfully to MFA's system

Decision received – the Protocol Services is currently processing the application

Decision made - the Protocol Services has forwarded the application to the Tax Administration for the final decision

The Tax Administration may use automated decision-making when resolving your tax matters. This means that the Tax Administration may make decisions partially or completely by automation.