

HEL7W0626-52

CIRCULAR NOTE

The Ministry for Foreign Affairs present their compliments to the Diplomatic Missions, Consular Posts and International Organizations (the Missions) accredited to Helsinki and have the honour to inform them of the following administrative changes in the Finnish tax legislation as from 1 January 2017 which will affect the Missions and their members:

As from 1 January vehicle taxation (customs clearance) will be handled by the Finnish Tax Administration instead of the Customs. This concerns vehicles that are imported from abroad or acquired from an import business in Finland, and will come to use in Finland.

Furthermore, taxation of products subject to excise duty (e.g. fuel, heating oil, alcoholic beverages, tobacco products) will be taken over by the Tax Administration as from the same date.

Vehicle taxation

Consequently, the Tax Administration will issue Car Tax Decisions for diplomatic registration of tax-free vehicles as from the said date.

The new visiting address of the Tax Administration for obtaining a Car Tax Decision will be as follows:

Verotoimisto/Autoverotus (Tax Office/Vehicle Taxation) Rajatorpantie 8 A (Myyrmäki) 01640 Vantaa

The office will be open for the public on Mondays and Thursdays between 9 a.m. and 3 p.m (9-15).

Service numbers of the vehicle taxation will be as follows:

029 497 150 (in Finnish)

029 497 151 (in Swedish)

029 497 152 (in English)

More information about vehicle taxation will be published later on the web site of Tax Administration at www.vero.fi

Applications for tax exempt purchases of fuel and heating oil

As from 1 January, the Protocol Services will forward the applications for tax-free fuel and heating oil to the Tax Administration instead of the Southern Customs District. The application process concerning the exemption from excise duty on energy products will otherwise continue as present except for a new form (enclosed).

Contact information/Excise duties

In case the Mission or its members need to contact the Tax Administration in excise duty issues the contact details will be as follows:

Verohallinto/Valmisteverotus Tax Administration/Excise duties

PL 20 P.O. Box 20 00052 Vero 00052 Vero

Service numbers: 029 497 154 (in Finnish) 029 497 155 (in Swedish)

E-mail: emcs@vero.fi

New forms

In connection with the above mentioned changes the Protocol Services of the Ministry for Foreign Affairs will introduce new tax exemption forms for the use of the Missions and their members. The current Application for Tax or Duty exempt Purchases or Imports (the 'French paper') will be <u>replaced by three separate forms</u> as from 1 January 2017.

The new forms are:

- Application for a Tax and Duty exempt Import and Purchase
- Application for a Tax and Duty exempt Import and Purchase of a Motor Vehicle
- Application for Tax exempt Purchases of Fuel and Heating Oil

The new forms will be available on the web site of the Ministry at www.formin.fi (in English \rightarrow Services and financial Support \rightarrow For diplomats) as from 1 January. The forms include fillable form fields. Handwritten forms will also be accepted. The Ministry enclose copies of the new forms as well as instructions for filling in the applications for information.

The Ministry for Foreign Affairs avail themselves of this opportunity to renew to the Diplomatic Missions, Consular Posts and International Organizations accredited to Helsinki the assurances of their highest consideration.

Helsinki, 15 December 2016



Enclosures: copies of the Applications and Instructions

To the Diplomatic Missions, Consular Posts and International Organizations accredited to Helsinki