



## VAT Standard rate

The standard VAT rate in Finland in 2024 is 24%.

The reduced rate of 10% applies to the following services:

The book is provided in electronic form;  
Electronic newspapers and magazines.

## Threshold

€10,000.

## Pieces of evidence

You will need to collect and keep two of the following documents to confirm the customer's place of residence and the correct rate of tax which has been assessed and paid:

Billing address of your Buyer;  
The address of the Internet Protocol device used by your Buyer;  
The Bank details of your Buyer;  
The country code of the SIM card used by your Buyer;  
The location of the fixed landline phone of your Buyer, on which the service is provided.

The list is not complete.

## E-services list

Electronic services are services provided via the Internet or an electronic network, which by their nature are mostly automated, require little human intervention, and cannot be performed without information technology; Broadcasting services include services consisting of audio and audiovisual content, such as television or radio programs, which are provided to the public at the same time by a media service provider with editorial responsibility for a specific program schedule;

Telecommunication service means a service for the purpose of transmitting and receiving signals, written or graphic messages, voice messages, or information by wire, radio, optical, or other electromagnetic means, as well as providing or transmitting access to such transmission or reception capacity as access to global data transmission networks.

## **Registration procedure**

If the Member State of identification is Finland, the registration notification is submitted to the electronic tax administration service MyTax.

It is not possible to register as a user of the Union scheme without a VAT payer number, therefore, only enterprises with a valid VAT payer registration can use the Union scheme.

## **Keeping records**

10 years.

## **Filing VAT returns and VAT payment date**

The VAT return and payment period is a calendar quarter. The company must use the electronic service to file a VAT declaration after each period, before the 20th day of the month following the end of the calendar quarter. The terms of the VAT refund are not shifted if the planned deadline for submission falls on Saturday, Sunday, or a public holiday.