

## FINLAND

### SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

**1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?**

Tax administration's web pages on Transfer pricing are applicable to SMEs:

[http://www.vero.fi/enUS/Companies\\_and\\_organisations/International\\_operations/What\\_is\\_transfer\\_pricing\(21695\)](http://www.vero.fi/enUS/Companies_and_organisations/International_operations/What_is_transfer_pricing(21695))

The information is available in Finnish, Swedish and English.

Web page information:

- Information on transfer pricing
- Guidebook on Transfer Pricing Documentation requirements

In addition, training materials are available in Finnish (only) on page:

[http://www.vero.fi/fi-FI/Verohallinnon\\_asiakastilaisuus\\_siirtohin\(24343\)](http://www.vero.fi/fi-FI/Verohallinnon_asiakastilaisuus_siirtohin(24343))

**2. Do you have a single definition of SME that applies for most direct tax purposes?**

There is no single definition of SME applicable for most direct tax purposes.

**3. Do you apply a specific SME definition for transfer pricing purposes?**

According to article 14a of Act on Assessment Procedure SMEs are not obliged to draft the transfer pricing documentation. In article 14a of Act on Assessment Procedure an SME is defined as an enterprise which:

- 1) employs less than 250 persons per year;
- 2) whose turnover amounts to less than 50 million euros or balance sheet amounts to less than 43 million euros and;
- 3) fulfils the requirements set in the Commission recommendation 2003/361/EY particularly regarding the independence of the entity

**4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

Services available regarding TP issues (e.g. APAs, dispute resolution) apply to SMEs.

Information is available on the Tax administration's web pages in Finnish, Swedish and English:

[http://www.vero.fi/enUS/Companies\\_and\\_organisations/International\\_operations/What\\_is\\_transfer\\_pricing\(21695\)](http://www.vero.fi/enUS/Companies_and_organisations/International_operations/What_is_transfer_pricing(21695))

**5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

General (not SME specific) training materials are available in Finnish (only) on web page:

[http://www.vero.fi/fi-FI/Verohallinnon\\_asiakastilaisuus\\_siirtohin\(24343\)](http://www.vero.fi/fi-FI/Verohallinnon_asiakastilaisuus_siirtohin(24343))

**6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?**

Information on the web page mentioned in the response to Q1 is available in Finnish, Swedish and English:

[http://www.vero.fi/en-US/Companies\\_and\\_organisations/International\\_operations/What\\_is\\_transfer\\_pricing\(21695\)](http://www.vero.fi/en-US/Companies_and_organisations/International_operations/What_is_transfer_pricing(21695))

**7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?**

The same contact point is available for SMEs as for other tax payers.

**8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?**

The same contact point is available for SMEs as for other tax payers.

**9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?**

The same contact point is available for SMEs as for other tax payers.