

FINLAND

Questionnaire on the Implementation of the HTVI Approach

	QUESTION	RESPONSE
1	Has your country adopted the hard-to-value intangibles (“HTVI”) approach as defined in Chapter VI of the TPG? If so, under what legal basis?	Act on Assessment procedure (31 §) provides the legal basis for TP issues. OECD TPG is used for the interpretation of arm's length principle in the context of 31 §, as long as it does not conflict with the case law. Currently there are no case law regarding the HTVI approach.
2	If your country applies the HTVI approach, what are the conditions for the application of the HTVI approach?	There are no special conditions for the application of the HTVI approach.
3	Are transactions falling within the scope of the HTVI approach subject to a transfer pricing analysis differing from the one established in Chapter I and VI, or to other compliance requirements specifically applicable to transfer prices (e.g. domestic anti-abuse rules)?	No.
4	What is the statute of limitations applicable to transactions falling within the scope of the HTVI approach in your legislation? Does this statute of limitations differ from those applicable to other transactions?	There is no special statute of limitation for HTVI approach. The standard statute of limitation for TP cases is six years.
5	Can taxpayers request a bilateral or multilateral advance pricing agreement (“APA”) for transactions falling within the scope of the HTVI approach under your legislation?	Yes.
6	What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)?	Transfer pricing specialists in the Transfer Pricing Unit have gone through extensive training regarding the OECD Transfer Pricing Guidelines. Senior staff review all cases that involve complex issues or novel approaches (such as the HTVI approach).

	QUESTION	RESPONSE
7	Is it possible for your tax administration to make adjustments under the HTVI approach in open years for closed years?	The normal statute of limitation applies to the HTVI approach. Currently there are no case law regarding the HTVI approach.
8	Does your domestic legislation or administrative practice allow the tax administration to make corresponding adjustments under the HTVI approach in open years for closed years?	Yes.
9	Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach?	There are no special conditions but the criteria for the application of Act on Assessment Procedure (31 §) must be satisfied.

For further information, please see <http://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profiles.htm>