

芬兰税收居民身份认定规则

一、个人

如个人的主要住所位于芬兰境内，或者其在芬兰境内连续停留 6 个月以上，则该个人视为芬兰税收居民。因此，个人可能在一年中的一段时间视为芬兰税收居民，剩下时间被视为非居民。临时离境的情况不影响上述停留时间的连续性。对于芬兰公民，除非能够提供证据证明与芬兰已经不存在重要关联，否则即使其离开芬兰（并放弃位于芬兰境内的住所，如有）超过六个月，在其离开芬兰的三年内仍视为芬兰税收居民（即“三年规则”）。如无特殊情况，芬兰公民在上述三年后将不再视为芬兰税收居民。

此外，芬兰公民从事外交事务、领事工作或其他特殊事务，且在其开始从事该事务时不属于外国税收居民的，视为芬兰税收居民。

对于受雇于芬兰船只或航班的非居民，只需就其来源于船只或飞机上的劳务、雇主安排的与船只或飞机相关的临时工作的工资收入、与该工资收入直接或间接相关的年金收入、以及在芬兰境内取得的其他收入承担纳税义务。芬兰雇主租赁的仅有少数雇员或者无雇员的外国船只或飞机（即光租），应视为芬兰税收居民。

所得税法暂未有规定对法人实体的“居民”身份进行定义，根据目前的实践情况，如果法人实体在芬兰境内注册或者依据芬兰法律成立，则视为芬兰税收居民。普通合伙企业、有限合伙企业或是其他依据芬兰商业法成立的企业是否被视为芬兰税收居民，适用与法人实体相同的规定。所得税法同时明确，若个人逝世时属于芬兰税收居民，则其逝世后的未分配遗产也应按照芬兰税法征税。

若个人仅在一个年度中的部分时间居住在芬兰境内，则个人仅就这段时期内的收入按居民个人进行纳税，在本年度其他时间的收入按照非居民相关规定进行纳税。

二、实体

大多数情况下，在芬兰境内注册成立或在芬兰境内管理控制的实体视为芬兰税收居民。

若实体的管理和控制位于芬兰境内，但注册地位于芬兰境外（或者相反的情况），则根据双边税收协定判定是否应视其为芬兰税收居民或“双重税收居民”（即同时属于多于一个税收辖区的税收居民）。

三、不视为税收居民的实体

根据 CRS 的报送需求，应报送的实体包括税收透明体（合伙企业等）。满足 CRS 要求的实体即使根据当地税法不视为税收居民，也视为 CRS 意义上的税收“居民”，例如合伙企业的纳税人为合伙人而非合伙企业本身，但如果合伙企业的

管理和控制位于芬兰境内，则合伙企业本身将视作芬兰“税收居民”。

四、联系方式

税收服务(税收居民个人):

芬兰本地致电: 020 697 050

境外致电: +358 20 697 050

工作日 9.00 - 16.15 (GMT +2 h).

特定国际税收问题服务:

- 个人、学生、工人、专业人员
- 关于芬兰境外收入的问题
- 从芬兰移居到其他国家

芬兰本地致电: 020 697 024

境外致电: +358 20 697 024

实体税收服务:

- 小企业、私营企业主以及自由职业者
- 有限责任公司 (Oy)
- 新成立企业 (申请新的企业代码)
- 承担增值税纳税义务的实体或个人
- 作为雇主的实体或个人

芬兰本地致电: 020 697 051

境外致电: +358 20 697 051

工作时间: 工作日 9: 00 - 16: 15 (GMT +2 h).

芬兰纳税人识别号编码规则

一、纳税人识别号介绍

个人

芬兰的纳税人识别号载于官方身份证件上。芬兰的个人纳税人识别号是个人出生或移民至芬兰时，芬兰人口登记中心授予的社会保障号码（Social Security number）。

法人

商业识别号码是由芬兰政府部门颁发给企业和组织的代码。政府部门在商业信息系统登记时将商业识别号码发放给新成立的实体。登记部门一般会在实体提交申请的 2 个工作日内颁发商业识别号码。

二、纳税人识别号编码规则

根据纳税人的不同类型，纳税人识别号的结构也不同。

对于个人，纳税人识别号包括 11 个字符：

- 6 位数字
- 1 位字符（“+”、“-” 或者 “A”）
- 3 位数字
- 1 位字母或数字

第 7 位字符（“+”、“-” 或者 “A”）代表出生时的世纪，

“+” 代表出生于 1800-1899 年，“-” 代表出生于 1900-1999 年，“A” 代表出生于 2000 年以后。

对于法人，TIN 包含 7 位数字，1 个连接符以及 1 位校验码，例如 1234567-8。

三、如何找到纳税人识别号

个人纳税人识别号可以在下列官方身份证件上找到：

身份证



识别号分两个部分：第一部分显示在可变激光图片上，第二部分为正常文本显示。

护照



识别号分两个部分：第一部分显示在可变激光图片上，第二部分为正常文本显示。

驾驶证



纳税人识别号官方网站

更多信息参见:

<http://vrk.fi/default.aspx?docid=53&site=4&id=45>

有关纳税人识别号联系地址

Population Register Centre

Box 70

FI-00581

Helsinki

Finland email: kirjaamo@vrk.fi

更多**实体**纳税人识别号的信息参见:

<http://www.ytj.fi/english>

四、国内网站信息

更多**个人**纳税人识别号的信息参见:

https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_FI_en.pdf

更多**实体**纳税人识别号的信息参见:

www.ytj.fi/english

在线实体纳税人识别号验证工具:

[TIN-search](#)

五、联系方式

官方网站: [Tax Administration](#)

通信地址:

PRH – Tax Administration

Business Information System

P. O. Box 2000

FI-00231 HELSINKI

联系电话:

+358 (0) 20 697 051 Tax Administration's Advisory
Service

+358 29 509 5900 Trade Register's Advisory Service

芬兰专利与工商登记局

Visiting address: Arkadiankatu 6 A, Helsinki

Telephone: +358 29 509 5000

Fax: +358 29 509 5328

Website: Local Register Offices

资料来源：

芬兰税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/FINLAND-tax-residency.pdf>

芬兰纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/FINLAND-TIN.pdf>

Finland - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

An individual is deemed to be resident in Finland if he has his main abode in Finland or if he stays in Finland for a continuous period of more than six months. This rule implies that a person can be regarded as resident in Finland for part of the year and non-resident for the rest of the year. The stay in Finland may be regarded as continuous in spite of a temporary absence from the country. A resident national who has left Finland (and surrendered his place of main abode here, if any) is, however, considered to be resident in Finland even if he is not physically present in Finland for a continuous period of more than six months within any period of time until three years have elapsed from the end of the year in which he left the country, unless he can produce evidence that he has not maintained substantial ties with Finland during the tax year in question (the "three-year rule"). Unless there is evidence to the contrary, a Finnish national is not deemed to be resident in Finland after the end of the three-year period.

In addition, a Finnish national who takes up position at a Finnish diplomatic mission, consular post or special mission and who is not resident in the foreign country in question at the time when he commences the period of service, is deemed to be resident in Finland.

Non-residents employed on board Finnish ships or aircraft are liable to tax only on wage income derived from work done on board and work done tempo rarely elsewhere for the ship or aircraft by the employer's order, pension income which is directly or indirectly based on such wage income, as well as income derived from Finland. Foreign ships and aircraft leased with only a minor crew or without any crew (bare boat leasing) by a Finnish employer are considered to be Finnish for tax purposes.

The Income Tax Act does not contain provisions defining the meaning of "residence" with regard to corporate bodies but according to present practice a corporate body is regarded as resident in Finland if it is registered (incorporated) here or otherwise established under Finnish law. A general or limited partnership registered in Finland or otherwise established under Finnish commercial law is, following the same principle as applied in the case of corporate bodies, regarded as resident. The Income Tax Act contains express rules only on the residence of undistributed estates of deceased persons which are regarded as residents in Finland if the deceased was resident here at the time of death.

A person who is resident in Finland for only a part of the year is taxed as a resident on income attributable to that part of the year and as a non-resident on income attributable to the rest of the year.

Section II - Criteria for Entities to be considered a tax resident

In most circumstances, an entity will be tax resident in Finland where it is incorporated or managed and controlled in Finland.

If the entity is managed and controlled in Finland, but incorporated elsewhere (or vice versa) then the residence of the entity may be determined by treaty, or the entity may be 'dual resident', a tax resident of more than one country or jurisdictions.

Section III - Entity types that are as a rule not considered tax residents

For the purposes of reporting under the terms of the Common Reporting Standard a reportable entity also includes entities that are typically tax transparent (partnerships etc.). For reporting purposes, an entity will be held to be 'tax resident' there even if the law of that country or jurisdiction does not treat the entity as a taxable person, e.g. a partnership managed and controlled in Finland will be 'tax resident' in Finland even though the taxable persons are the partners rather than the partnership itself.

Section IV - Contact point for further information

Tax service (individual taxpayers):

Calls from Finland: 020 697 050
Calls from outside Finland: +358 20 697 050
Weekdays at 9.00–16.15 (GMT +2 h).

Tax service for specific International tax situations:

- Individuals, students, workers, professional employees
- Questions regarding income from sources outside Finland
- Relocations from Finland to another country.

Calls from Finland: 020 697 024
Calls from outside Finland: +358 20 697 024

Tax service for businesses:

- Small businesses, private traders and self-employed professionals
- Limited liability companies (Oy)
- New business entrepreneurs (with new Business IDs)
- Persons or companies liable for Value-added tax = VAT
- Persons or companies who have employed someone.

Calls from Finland: 020 697 051
Calls from outside Finland: +358 20 697 051

Weekdays at 9.00–16.15 (GMT +2 h).

Finland - Information on Tax Identification Numbers

Section I – TIN Description

Individuals

Finland issues TINs which are reported on official documents of identification. The TIN is the Finnish Social Security number, given at birth or when immigrating by the Population Register Centre of Finland.

Legal persons

The Business ID (Business Identity Code) is a code given to businesses and organizations by the authorities. A new business will get a Business ID as soon as the authorities have entered the start-up notification in the Business Information System. The registration authorities will provide the Business ID in approximately two working days from the filing of such notification.

Section II – TIN Structure

The structure of the TIN varies depending on the type of taxpayer.

For **individuals**, it consists of 11 characters:

- 6 digits
- 1 character which can be + (plus), - (minus) or the letter A
- 3 digits
- 1 alphanumeric character

The 7th character (+, - or A) represents the century of birth and cannot be skipped: it shall be duly noted down and reported in all records. Character + means: born 1800-1899, - means born 1900-1999 and A means born 2000-. This character has no other meaning.

For legal persons, it consists of seven digits, a dash and a control mark, i.e. it has the form 1234567-8.

Section III – Where to find TINs

TINs for **individuals** are reported on the following official documents of identification:

Identity card (Henkilökortti / Identitetskort)



Passport (Passi / Pass)



Driving Licence (Ajokortti-Körkort)



TIN national website

Information on TIN: <http://vrk.fi/default.aspx?docid=53&site=4&id=45>

TIN national contact point

Contact: Population Register Centre
Box 70
FI-00581
Helsinki, Finland email: kirjaamo@vrk.fi

TINs for **legal persons** are publicly available on www.ytj.fi/english

Section IV – TIN information on the domestic website

TIN-information for individuals:
[https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN - country sheet FI en.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_FI_en.pdf)

TIN-information for legal persons:
www.ytj.fi/english

TIN-verification tool for legal persons:
[TIN-search](#)

Section V – Contact point for further information

Website: [Tax Administration](#)

Mailing address for notifications:

PRH - Tax Administration
Business Information System
P.O. Box 2000
FI-00231 HELSINKI

Telephone services:
+358 (0)20 697 051 Tax Administration's Advisory Service
+358 29 509 5900 Trade Register's Advisory Service

[Finnish Patent and Registration Office](#)

Visiting address: Arkadiankatu 6 A, Helsinki
Telephone: +358 29 509 5000
Fax: +358 29 509 5328

Website: [Local Register Offices](#)