

**INCOME TAX TREATIES
(IN FORCE, SIGNED, INITIALLED OR IN NEGOTIATING PROCESS, SITUATION ON 16th JANUARY 2009)**

| Country | Year of conclusion (of a treaty in force) | Number in the Finnish Treaty Series | Additional information |
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| Anguilla | 2004–2005 | 46–51, 53, 55, 57–65, 79–81/2005 | Agreements on taxation of savings income, with different regions |
| Argentina | 1994 | 85/1996 | |
| Armenia | 2006 | 120/2007 | The agreement is applied as of 1 January 2008. |
| Aruba | | | See Anguilla |
| Australia | 1984 Amended in 1998 2006 | 26/1986 51/2000 91/2007 | The new agreement is applied as of 1 January 2008. |
| Austria | 2000 | 5/1964 6/1972 18/2001 | |
| Azerbaijan | 2005 | 94/2006 | The agreement is applied as of 1 January 2007. |
| Barbados | 1989 | 79/1992 | |
| Belgium | 1976 Amended in 1991 | 66/1978 54/1997 | |
| Bosnia-Herzegovina | No treaty | 75/2005 | The Agreement between Finland and Socialistic Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987). |
| Brazil | 1996 | 92/1997 | Tax sparing ends and internal rates are applied as of 1 January 2008 to dividend, interest and royalty. |
| British Virgin Islands | | | See Anguilla |
| Bulgaria | 1985 | 11/1986 | |
| Byelorussia | 2007 | 84/2008 | The agreement is applied as of 1 January 2009. |
| Canada | 1990 2006 | 81/1992 2/2007 | |
| Cayman Islands | | | See Anguilla |
| Chile | No treaty | | Negotiations have last taken place on 23rd September 2005. Open questions are discussed through correspondence. |
| China | 1986 Amended in 1995 | 62/1987 38/1998 116/2006 | Agreement with People's Republic of China on the reciprocal exemption from certain taxes concerning international air transport business has entered into force on 1 January 2007. |
| Croatia | 1995 | 34/1995 | The Agreement between Finland and |

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| | | | the Socialistic Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987). |
| Cyprus | No treaty | | A draft agreement has been initialled on 17 May 2006. |
| Czech | 1994 | 80/1995 5/1996 | |
| Denmark (and Faeroe Islands) | 1996 Amended in 1997 Amended in 2008 | 26/1997 95/1997 127/2008 | Amending protocol is applied mainly as of 1st January 2009. |
| Egypt | 1965 Amended in 1974 | 12/1966 56/1976 | A new draft agreement has been initialled on 8 May 1992. |
| Estonia | 1993 | 96/1993 | |
| Federal Republic of Yugoslavia (Serbia and Montenegro) | 1986 | 60/1987 | The Agreement between Finland and the Socialistic Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987). (Number in the Finnish Treaty Series: 60/1987). The eventually changing international status of Montenegro is under monitoring. |
| France | 1970 | 8/1972 | A new draft agreement has been initialled on 28 April 1993. |
| Germany | 1979 | 18/1982 | A new draft agreement has been initialled on 7 June 1997. |
| Georgia | 2007 | 76/2008 | The agreement is applied as of 1 January 2009. |
| Greece | 1980 | 58/1981 | |
| Guernsey | 2008 | | Signed on 28 October 2008 three Income Tax Agreements: For the Avoidance of Double Taxation on Individuals, for the Avoidance of Double Taxation with Respect to Enterprises Operating Ships or Aircraft in International Traffic and on the Access to Mutual Agreement Procedures in Connection with the Adjustment of Profits of Associated Enterprises. The Parliament has already accepted the agreements. See also Anguilla. |
| Hong Kong | 125/2008 | | An Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income from Aircraft Operation. In force as of 5 th December 2008 and applied retroactively. |
| Hungary | 1978 | 51/1981 | A new draft agreement with some open points has been initialled on 27 November 1998. |
| Iceland | 1996 Amended in 1997 | 26/1997 95/1997 | Amending protocol is applied mainly as of 1st January 2009. |

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| | Amended in 2008 | 127/2008 | |
| India | 1983 Amended in 1997 | 59/1984 106/1999 | A draft agreement with some open points has been initialled on 17 November 2006. |
| Indonesia | 1987 | 4/1989 | |
| Ireland | 1992 | 88/1993 | |
| Isle of Man | 2007 | 74/2008 | Three income tax agreements: For the Avoidance of Double Taxation on Individuals, for the Avoidance of Double Taxation with Respect to Enterprises Operating Ships or Aircraft in International Traffic and on the Access to Mutual Agreement Procedures in Connection with the Adjustment of Profits of Associated Enterprises. Partly in force as of 19 June 2008. See also Anguilla |
| Israel | 1997 | 90/1998 | |
| Italy | 1981 | 55/1983 | A draft protocol amending the agreement has been initialled on 7 June 1991. |
| Japan | 1972 Amended in 1991 | 43/1972 111/1991 76/1992 | |
| Jersey | 2008 | | Signed on 28 October 2008 three Income Tax Agreements: For the Avoidance of Double Taxation on Individuals, for the Avoidance of Double Taxation with Respect to Enterprises Operating Ships or Aircraft in International Traffic and on the Access to Mutual Agreement Procedures in Connection with the Adjustment of Profits of Associated Enterprises. The Parliament has already accepted the agreements. See also Anguilla. |
| Kazakhstan | No treaty | | A draft agreement has been initialled on 24 March 2005. |
| Kuwait | No treaty | | Negotiations have taken place 1988–1989. Open questions are discussed through correspondence or possibly in negotiations. |
| Kyrgyzstan | 2003 | 14/2004 | |
| Latvia | 1993 | 92/1993 | |
| Lebanon | No treaty | | A draft agreement with some open points has been initialled on 13 January 2000. |
| Lithuania | 1993 | 94/1993 | |
| Luxembourg | 1982 Amended in 1990 | 18/1983 60/1992 | |

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| Macedonia | 1986 2001 | 60/1987 22/2002 | |
| Malaysia | 1984 | 16/1986 | Negotiations on a new agreement have taken place in March and April 1998. |
| Malta | 1975 2000 | 69/1976 82/2001 | |
| Mexico | 1997 | 65/1998 | |
| Moldova | 2008 | 92/2008 | The agreement is applied as of 1st January 2009. |
| Montserrat | | | See Anguilla |
| Morocco | 1973 2006 | 8/1980 | A new agreement has been signed on 7 April 2006. It has already been accepted by the Parliament. A corresponding announcement of acceptance in Morocco is expected. |
| Netherlands | 1995 | 84/1997 | |
| New Zealand | 1982 Amended in 1986 | 49/1984 16/1988 | A new draft amending protocol has been initialled on 20 September 2000. |
| Nigeria | No treaty | | A draft agreement has been initialled on 5 July 1990. |
| Norway | 1996 Amended in 1997 Amended in 2008 | 26/1997 95/1997 127/2008 | Amending protocol is applied mainly as of 1st January 2009. |
| Pakistan | 1994 | 15/1996 | |
| Philippines | 1978 Amended in 1993 | 60/1981 Not yet published | President of Finland has accepted the amendment but it is not yet in force. Government Proposal to Parliament 244/1994. |
| Poland | 1977 Amended in 1994 | 26/1979 13/1995 | Negotiations have taken place 22 between 22 and 25 April 2008. |
| Portugal | 1970 | 27/1971 | Preliminary discussions on the amendment of the agreement have taken place in May 1991 and negotiations in November 1991. |
| Qatar | No treaty | | Negotiations have taken place in December 2002 and in January 2008. |
| Rumania | 1998 | 7/2000 | |
| Russia | 1987 1996 and 2002 | 28/1988 110/2002 | Negotiations on an amending protocol have taken place in December 2005 and 2006. |
| Saudi-Arabia | No treaty | | Negotiations have taken place between 30 June and 3 July 2008. |
| Singapore | 1981 2002 | 48/1982 115/2002 | |
| Slovakia | 1999 | 28/2000 | |

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| Slovenia | 1992 2003 | 71/1992 70/2004 | The Agreement between Finland and the Socialistic Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987). |
| South Africa | 1995 | 78/1995 4/1996 | |
| South Korea | 1979 | 75/1981 | A draft amending protocol has been agreed on through correspondence. |
| Spain | 1967 Amended in 1970 Amended in 1973 Amended in 1990 | 67/1968 14/1974 39/1974 109/1991 | A new draft agreement with some open points has been initialled on 6 November 1992. Open points are to be negotiated later. |
| Sri Lanka | 1982 | 20/1984 | A draft amending protocol has been agreed on through correspondence. |
| Sweden | 1996 Amended in 1997 Amended in 2008 | 26/1997 95/1997 127/2008 | Amending protocol is applied mainly as of 1st January 2009. |
| Switzerland | 1991 2006 | 90/1993 92/2006 | An amending protocol is applied as of 1 January 2007. |
| Tanzania | 1976 | 70/1978 | |
| Thailand | 1985 | 28/1986 | |
| Tunisia | No treaty | | Negotiations have taken place late June 2002. Open questions are discussed through correspondence. |
| Turkey | 1986 | 61/1998 | Negotiations on a new agreement have taken place 13–17 October 2008. |
| Turks and Caicos Islands | | | See Anguilla |
| Ukraine | 1994 | 82/1995 6/1996 | |
| United Arab Emirates | 1996 | 90/1997 | |
| United Kingdom | 1969 Amended in 1973 Amended in 1979 Amended in 1985 Amended in 1991 Amended in 1996 | 2/1970 31/1974 26/1981 8/1987 2/1992 63/1997 | |
| United States of America | 1989 Amending protocol of 2006 | 2/1991 3/2008 | The protocol is applied as of 1.1.2007, 1.1.2008 or 1.2.2008 according to the type of income and the procedure of levying the tax. |
| Uzbekistan | 1998 | 104/1999 | |
| Vietnam | 2001 | 112/2002 | |
| Yugoslavia | 1986 | 60/1987 | The Socialistic Republic of Yugoslavia has ceased to exist. |
| Zambia | 1978 | 28/1985 | A draft amending protocol has been |

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| INHERITANCE AND GIFT TAX TREATIES (IN FORCE, SIGNED, INITIALLED OR IN NEGOTIATING PROCESS, SITUATION ON 16th JANUARY 2009) | | | |
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| Country | Year of conclusion (of a treaty in force) | Number in the Finnish Treaty Series | Additional information |
| Denmark | 1989 | 83/1992 103/1992 | Nordic Multilateral Convention (Faroe Island and Greenland are not covered by this agreement) |
| France | 1958 | 26/1959 | |
| Germany | No treaty | | A draft agreement has been initialled on 6 June 1997. |
| Iceland | 1989 | 83/1992 103/1993 | Nordic Multilateral Convention |
| Italy | No treaty | | A draft agreement has been initialled on 4 June 1991. |
| Netherlands | 1954 | 48/1955 | |
| Norway | 1989 | 83/1992 103/1993 | Nordic Multilateral Convention |
| Sweden | 1989 | 83/1992 103/1993 | Nordic Multilateral Convention. The Convention ceased to apply to Sweden on 24 August 2007. Sweden no longer taxes inheritance and gifts. |
| Switzerland | 1956 | 9/1957 | |
| United States of America | 1952 | 18/1952 | |

| AGREEMENTS ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS IN FORCE, SIGNED, INITIALLED OR TO BE NEGOTIATED (SITUATION ON 16th JANUARY 2009) | | | |
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| Country | Year of conclusion (of a treaty in force) | Number in the Finnish Treaty Series | Additional information |
| Council of Europe/OECD | 1988 | 21/1995 | Multilateral convention |
| Germany | 1935 | 4/1936 29/1954 | A draft agreement has been initialled on 6 June 1997. |
| Guernsey | 2008 | | (Three income tax agreements, see above) and An Agreement for the Exchange of Information relating to Tax Matters signed on 28 October 2008. The Parliament has already accepted the agreements. |
| Isle of Man | 2007 | 74/2008 | (Three income tax agreements, see above) and An Agreement for the Ex- |

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| | | | change of Information relating to Tax Matters, partly in force as of 19 June 2008. |
| Jersey | 2008 | | (Three income tax agreements, see above) and An Agreement for the Exchange of Information relating to Tax Matters signed on 28 October 2008. The Parliament has already accepted the agreements. |
| Nordic countries (including Faeroe Islands, Greenland). | 1989 | 37/1991 | Negotiations on a new agreement have taken place 2006–2008. |

**AGREEMENTS BETWEEN COMPETENT AUTHORITIES FOR IMPLEMENTATION OF DIFFERENT AGREEMENTS
(IN FORCE, SIGNED, INITIALLED OR IN NEGOTIATING PROCESS, SITUATION ON 16th JANUARY 2009)**

| Country | Year of conclusion (of a treaty in force) | Number in the Finnish Treaty Series | Additional information |
|--------------------------|--|--|--|
| Estonia | 2003 | 37/2004 | Exchange of information, simultaneous tax examinations and recovery of taxes |
| Italy | 1997 | | Exchange of information, simultaneous tax examinations |
| Latvia | 2003 | 56/2003 | Exchange of information, simultaneous tax examinations |
| Lithuania | 2003 | 35/2003 | Exchange of information, simultaneous tax examinations |
| Poland | 2003 | 36/2004 | Exchange of information, simultaneous tax examinations |
| United States of America | 2003 | 34/2003 | Simultaneous tax examinations |

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