

INCOME TAX TREATIES AND AGREEMENTS ON THE TAXATION OF INCOME FROM SAVINGS (IN FORCE, SIGNED, INITIALLED OR IN NEGOTIATING PROCESS, SITUATION ON 23rd NOVEMBER 2011)

Country	Year of conclusion	Number in the Finnish Treaty Series	Additional information
Anguilla	2004	57/2005	Convention on automatic exchange of information about savings income in the form of interest payments.
Argentina	1994	85/1996	
Armenia	2006	120/2007	The agreement is applied as of 1st January 2008.
Aruba	2009 2004	65/2011 55/2005 and 78/2005	Agreement for Promotion of Economic Relations and a TIEA (see AGREEMENTS ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) have entered into force on 1 st of June 2011. Government Proposal to Parliament 200/2009. Convention on automatic exchange of information about savings income in the form of interest payments.
Australia	1984 Amended in 1998 2006	26/1986 51/2000 91/2007	The new agreement is applied as of 1st January 2008.
Austria Amending Protocol	2000	5/1964 6/1972 18/2001 95/2011	Amending protocol entered into force on 1 st December 2011. Government Proposal to Parliament 13/2011.
Azerbaijan	2005	94/2006	The agreement is applied as of 1st January 2007.
Barbados	1989	79/1992	
Belgium	1976 Amended in 1991	66/1978 54/1997	Amending protocol on exchange of information, signed on 15th September 2009, has been accepted by the Parliament. Government Proposal to Parliament 198/2009.
Bermuda	2009	87/2009	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, as well as TIEA entered into force on 31st December 2009.
Bosnia-Herzegovina		75/2005	Agreement between Finland and Socialist 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 1st January 2008 to dividend, interest and royalty.
British Virgin Islands	2009		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, as well as TIEA (see AGREEMENTS ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS entered into force on 20 th May 2011. Government Proposal to Parliament 128/2009.
	2004	59/2005	Agreement on Taxation of Savings Income.
Bulgaria	1985	11/1986	
Byelorussia	2007	84/2008	The agreement is applied as of 1st January 2009.
Canada	1990	81/1992	
	2006	2/2007	
Cayman Islands	2009	34/2010	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, as well as TIEA entered into force on 31st March 2010.
	2004	61/2005	Agreement on Taxation of Savings Income.
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.
	2010	104/2010	The new Income Tax Agreement entered into force 25th November 2010 and is applied as of 1 st January 2011.
Croatia	1995	34/1995	Agreement between Finland and the Socialist Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987).
Cyprus	No treaty		Draft agreement has been initialled on 17th 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	Negotiations on a new agreement have taken place in June 2011.
Estonia	1993	96/1993	
France	1970	8/1972	New draft agreement has been initialled on 28 April 1993.
Germany	1979	18/1982	Negotiations on a new agreement were held in September 2010.
Georgia	2007	76/2008	The agreement is applied as of 1st January 2009.
Greece	1980	58/1981	
Guernsey	2008 2004	84/2009 49/2005	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, as well as TIEA entered into force on 11 th November 2009 and 5 th April 2009 (TIEA). Agreement on Taxation of Savings Income.
Hong Kong	2007	125/2008	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. Negotiations on a new agreement were held in September 2011.
Hungary	1978	51/1981	New draft agreement with some open points has been initialled on 27th November 1998.
Iceland	1996 Amended in 1997 Amended in 2008	26/1997 95/1997 127/2008	Amending protocol is applied mainly as of 1st January 2009.
India	1983 Amended in 1997 2010	59/1984 106/1999 58/2010	Draft agreement with some open points has been initialled on 17th November 2006. The new Agreement is applied in Finland as of 1st January 2011.
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

	2004	51/2005	of Associated Enterprises, as well as TIEA entered into force 19 th June 2008. Agreement on Taxation of Savings Income.
Israel	1997	90/1998	
Italy	1981	55/1983	Draft amending protocol has been initialled on 7th June 1991.
Japan	1972 Amended in 1991	43/1972 111/1991 76/1992	
Jersey	2008 2004	78/2009 47/2005	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, as well as TIEA (see AGREEMENTS ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) entered into force 2 nd August 2009. Agreement on Taxation of Savings Income.
Kazakhstan	2009	85/2010	The Agreement is applied in as of 1st January 2011.
Kuwait	No treaty		Negotiations have taken place in April 2009.
Kyrgyzstan	2003	14/2004	
Latvia	1993	92/1993	
Lebanon	No treaty		Draft agreement with some open points has been initialled on 13th January 2000.
Lithuania	1993	94/1993	
Luxembourg	1982 Amended 1990 2009	18/1983 60/1992 62/2010	Protocol amending exchange of information rules entered into force 12 th April 2010.
Macedonia	1986 2001	60/1987 22/2002	
Malaysia	1984	16/1986	Negotiations on a new agreement have taken place in November 2011.
Malta	1975 2000	69/1976 82/2001	
Mexico	1997	65/1998	
Moldova	2008	92/2008	The agreement is applied as of 1st January 2009.
Montenegro		45/2007	Agreement between Finland and the Socialist Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987).
Montserrat	2004	63/2005	Agreement on Taxation of Savings Income.

Morocco	1973 2006	8/1980	New agreement has been signed on 7 th April 2006. It has already been accepted by the Parliament. Corresponding announcement of acceptance in Morocco is expected.
Netherlands	1995	84/1997	See also Netherlands Antilles and Aruba
Netherlands Antilles	2009 2004	63/2011 53/2005 and 77/2005	Agreement for Promotion of Economic Relations and a TIEA (see AGREEMENTS ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) have entered into force on 1 st of June 2011. Government Proposal to Parliament 199/2009. Convention on automatic exchange of information about savings income in the form of interest payments
New Zealand	1982 Amended in 1986	49/1984 16/1988	Draft amending protocol has been initialled on 20th September 2000.
Nigeria	No treaty		Draft agreement was initialled on 5th 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.
Oman			Negotiations on Income Tax Treaty have taken place in March 2009.
Pakistan	1994	15/1996	
Philippines	1978 Amended in 1993	60/1981 Not yet published	Amendment has been accepted in Finland but is not yet in force. Government Proposal to Parliament 244/1994.
Poland	1977 Amended in 1994 2009	26/1979 13/1995 21/2010	The new Agreement is applied in as of 1st January 2011.
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 amending protocol have been held.
Saudi-Arabia	No treaty		Negotiations have taken place between 30 th June and 3rd July 2008.
Serbia		70/2001	Agreement between Finland and the Socialist Republic of Yugoslavia is applied (Number in the Finnish Treaty Series: 60/1987).
Singapore	1981 2002	48/1982 115/2002	

	2009	41/4010	Protocol amending exchange of information rules entered into force 30th April 2010.
Slovakia	1999	28/2000	
Slovenia	2003	70/2004	
South Africa	1995	78/1995 4/1996	
South Korea	1979	75/1981	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	New draft agreement with some open points has been initialled on 6th November 1992.
Sri Lanka	1982	20/1984	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 2009	90/1993 92/2006	Amending protocol entered into force on 19 th December 2010 and is applied as of 1 st January 2011. Also a EU-Agreement on taxation of income from savings.
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 2009	61/1998	New agreement has been handled in the Parliament, but is not yet in force, Government Proposal to Parliament 161/2010.
Turks and Caicos Islands	2004	65/2005	Agreement on Taxation of Savings Income.
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	Draft amending protocol has been agreed on through correspondence.

INHERITANCE AND GIFT TAX TREATIES (IN FORCE, SIGNED, INITIALLED OR IN NEGOTIATING PROCESS, SITUATION ON 23rd NOVEMBER 2011)			
Country	Year of conclusion	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		Negotiations on an agreement were held in September 2010.
Iceland	1989	83/1992 103/1993	Nordic Multilateral Convention
Italy	No treaty		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 AND TAX INFORMATION EXCHANGE AGREEMENTS (TIEA), SIGNED, INITIALLED OR TO BE NEGOTIATED (SITUATION ON 23rd NOVEMBER 2011)			
Country	Year of conclusion	Number in the Finnish Treaty Series	Additional information
Andorra	2010	16/2011	TIEA entered into force on 12 th February 2011. Government Proposal to the Parliament 10/2010. Also a EU-Agreement on taxation of income from savings.
Anguilla	2009		TIEA entered into force on 10 th April 2011. Government Proposal to Parliament 278/2009. Convention on automatic exchange of in-

			formation about savings income in the form of interest payments, see Income Tax Treaties
Antigua and Barbuda	2010	61/2011	TIEA entered into force on 24 th March 2011. Government Proposal to Parliament 82/2010.
Aruba	2009	65/2011	TIEA and Agreement for Promotion of Economic Relations (see Income Tax Treaties) have entered into force on 1 st of June 2011. Government Proposal to Parliament 200/2009. Convention on automatic exchange of information about savings income in the form of interest payments, see Income Tax Treaties
Bahamas	2010	87/2010	TIEA entered into force on 10 th September 2010. Government Proposal to Parliament 256/2009.
Belize	2010		TIEA has been handled in the Parliament, Government Proposal to Parliament 231/2010.
Bermuda	2009	87/2009	Three income tax agreements (see INCOME TAX TREATIES) and TIEA entered into force on 31st December 2009.
British Virgin Islands	2009	59/2011	TIEA and three income tax agreements (see INCOME TAX TREATIES) entered into force on 20 th May 2011 Government Proposal to Parliament 128/2009. Agreement on Taxation of Income from Savings, see Income Tax Treaties.
Cayman Islands	2009		Three income tax agreements (see INCOME TAX TREATIES) and TIEA entered into force 31 st March 2010. Agreement on Taxation of Income from Savings, See Income Tax Treaties.
Cook Islands	2009		TIEA was signed on 16th December 2009. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 279/2009.
Costa Rica	2011		TIEA was signed on 29th June 2011. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 21/2011.
Council of Europe/OECD	1988	21/1995	
Amending Protocol	2010	40/2011	Amending Protocol has entered into force on 1 st June 2011. Government Proposal to Parliament 209/2010.

Dominica	2010		TIEA was signed on 19th May 2010. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 83/2010.
Gibraltar	2009	49/2010	TIEA entered into force 6 th May 2010.
Grenada	2010		TIEA was signed on 19th May 2010. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 84/2010.
Guernsey	2008	84/2009	Three income tax agreements (see INCOME TAX TREATIES) and TIEA entered into force on 11 th November 2009 and 5 th April 2009 (TIEA). Agreement on Taxation of Savings Income, see Income Tax Treaties
Isle of Man	2007	74/2008	Three income tax agreements (see INCOME TAX TREATIES) and TIEA entered into force 19 th June 2008. Agreement on Taxation of Savings Income, see Income Tax Treaties
Jersey	2008	78/2009	Three income tax agreements (see INCOME TAX TREATIES) and TIEA entered into force 2 nd August 2009. Agreement on Taxation of Savings Income, see Income Tax Treaties.
Liberia			TIEA was signed on 10th November 2010. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 288/2010.
Liechtenstein			TIEA was signed on 17th December 2010. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 327/2010.
Macao (The Macao Special Administrative Region of the People's Republic of China)			TIEA was signed on 29th April 2011. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 19/2011.
Marshall Islands			TIEA was signed on 28th September 2010. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 232/2010.
Mauritius			TIEA was initialled in the autumn 2009.
Monaco			TIEA entered into force 20 th November 2010. Government Proposal to Parliament 105/2010. Also a EU-Agreement on taxation of income from savings.
Montserrat			TIEA was signed on 22nd November

			2010. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 289/2010.
Netherlands Antilles	2009	63/2011	TIEA and Agreement for Promotion of Economic Relations (see INCOME TAX TREATIES) have entered into force on 1 st of June 2011. Government Proposal to Parliament 199/2009. Convention on automatic exchange of information about savings income in the form of interest payments, see Income Tax Treaties
Nordic countries (including Faeroe Islands, Greenland).	1989	37/1991	Negotiations on a new agreement have taken place 2006–2009.
Samoa			TIEA was signed on 16th December 2009. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 280/2009.
Seychelles			TIEA was signed on 30th April 2011. It has already been dealt with by the Parliament but is not yet in force. Government Proposal to Parliament 20/2011.
St. Kitts and Nevis	2010	97/2011	TIEA entered into force on 23rd March 2011. Government Proposal to Parliament 38/2010.
St. Lucia	2010		TIEA entered into force on 17 th March 2011. Government Proposal to Parliament 85/2010.
St. Vincent and Grenadines	2010	56/2011	TIEA entered into force on 28 th April 2011. Government Proposal to Parliament 39/2009.
Turks and Caicos Islands			TIEA entered into force on 2 nd April 2011. Government Proposal to Parliament 281/2009. Agreement on Taxation of Savings Income, see Income Tax Treaties.
Vanuatu	2010	20/2011	TIEA entered into force on 24 th March 2011. Government Proposal to Parliament 233/2010.

AGREEMENTS BETWEEN COMPETENT AUTHORITIES FOR IMPLEMENTATION OF DIFFERENT AGREEMENTS (IN FORCE, SIGNED, INITIALLED OR IN NEGOTIATING PROCESS, SITUATION ON 23rd NOVEMBER 2011)

Country	Year of conclusion	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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