

Operational Tax News

Finland – Changes in deadline to file WHT claims

8 September 2016

Current statute of limitations

The current applicable statute of limitations in Finland is five years following the end of the calendar year in which the tax was withheld. Therefore, a refund claim for WHT on dividends paid in 2011 must be filed before 31 December 2016.

New changes

A bill has been approved before the Finnish parliament (ratification by the president still needed) to shorten the current statute of limitations to three years. The bill is expected to be enacted as from the 1 January 2017 applicable to withholding taxes to be paid in 2017 and thereafter. For example, withholding taxes paid in April of 2017 will need to be filed before 31 December 2020. The five year deadline will continue to apply for all dividends paid before 2017.

For more details please refer to the [Tax Alert](#) from Deloitte Finland.

Client impact

Clients considering filing WHT reclaims in Finland need to consider the above changes in order to file on time and make successful WHT refund claims for dividends to be paid in 2017 and thereafter.

Your contacts

Eric Centi

Partner - Tax - Global Financial Services

Industry

Tel/Direct: +352 451 452 162

ecenti@deloitte.lu

Manuela Abreu

Director - Tax - Global Financial Services

Industry

Tel/Direct: +352 451 452 970

mmabreu@deloitte.lu

Deloitte Luxembourg

560, rue de Neudorf

L-2220 Luxembourg

Tel: +352 451 451

Fax: +352 451 452 401

www.deloitte.lu

Deloitte is a multidisciplinary service organisation which is subject to certain regulatory and professional restrictions on the types of services we can provide to our clients, particularly where an audit relationship exists, as independence issues and other conflicts of interest may arise. Any services we commit to deliver to you will comply fully with applicable restrictions.

Due to the constant changes and amendments to Luxembourg legislation, Deloitte cannot assume any liability for the content of this leaflet. It shall only serve as general information and shall not replace the need to consult your Deloitte advisor.

About Deloitte Touche Tohmatsu Limited:

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/lu/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

© 2016 Deloitte General Services

Designed and produced by MarCom at Deloitte Luxembourg