



Reply received from the Finnish Tax Administration in regard to the extension of deadlines due to Codiv-19:

Thank you for contacting the Finnish Tax Administration regarding VAT refund claims in the current situation (COVID-19 virus).

According to your letter there will be extreme difficulties to process, compile and submit all of VAT Refund claims before the 30 June 2020 deadline. There are problems in not only collecting the physical invoices/documentation but also obtaining supporting documentation, i.e. Tax Residency Certificates, due to quarantine restrictions. There are also difficulties in re-issuing of non-compliant invoices by suppliers and even processing of physical claims is being delayed until all travel and/movement restrictions have been lifted. You have written to the European Union Commission and a number of EU Member states requesting that the 13th Council Directive (Directive 86/560/EEC) 30 June 2020 deadline be extended/postponed by 6 months.

According to the 13th Council Directive (86/560/EEC) article 3 Member States shall determine the arrangements for submitting applications, including the time limits for doing so etc. It is stated in the Finnish VAT Act article 150, that the application shall be made within six months from the end of the calendar year covering the period, to which the application relates. Unfortunately, the Finnish Tax Administration cannot agree to a prolonging of the time limits when they are strictly stated in the national VAT Act.

suggested alternative approaches In Your letter:

1) Accepting electronic invoices sent as e-document supporting the physical (paper) application.
Answer: Sending documents and applications is possible only by e-mail, because the Finnish Tax Administration has no electronic alternative where the applicant could safely register and make an application.

2) Accepting an “open” application and that the applicant would notify the Finnish Tax Administration that a claim will be made, such that a refund is registered which can later be supplemented with the claim value and the actual invoices (after the fact). Answer: See answer to suggestion number 1.