



On this form, you can make a claim for adjustment concerning a decision on the VAT Special Scheme to the Adjustment Board.

In addition, you can use this form to make corrections to a VAT return submitted to the Special Scheme, if the deadline for making corrections has passed in the Member State of Identification but return details can still be submitted directly to Finland. Also use this form to file the information that must be submitted to Finland after the final return has been filed with the Member State of Identification.

Send the completed form to the address stated above.

1 The claim for adjustment concerns the following VAT Special Scheme:

<input type="checkbox"/> Union scheme	<input type="checkbox"/> Non-Union scheme	<input type="checkbox"/> Import scheme
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2 Taxpayer (seller)

Name		VAT number (or other identifier)
Postal address		Telephone
Postal code	Town or city	Country

3 Intermediary (in the import scheme)

Name		Identifying number (IN-prefixed) or VAT
Postal address		Telephone
Postal code	Town or city	Country

4 Representative

Name of representative (enclose a power of attorney)		Telephone
Address (only for this application)		
Postal code	Town or city	Country

5 What kind of decision does the claim for adjustment concern?

<input type="checkbox"/> Decision imposing tax (to the taxpayer's benefit or detriment).	<input type="checkbox"/> Decision imposing a late-filing penalty.
<input type="checkbox"/> Decision imposing a tax increase.	<input type="checkbox"/> Other decision on special scheme.
<input type="checkbox"/> Decision on registration.	
Decision number of the decision you claim adjustment for	



Taxpayer's (seller) VAT number (or other identifier)	Intermediary's identifying number (IN-prefixed) or VAT

6 Grounds (continue on a separate page if necessary)

7 Correction report (tax period expired by 30 June 2021)

Tax period	Member State of Consumption	Tax rate	Taxable amount,	€	c	Amount of tax,	€	c

8 Correction to previously filed return (tax period started on 1 July 2021 or later)

Tax period	Member State of Consumption	Change in tax,	€	c

Additional information

Date	Signature and name in print