



Company name		Business ID	
		Accounting period (ddmmyyyy-ddmmyyyy)	
		-	

Details of the permanent establishment (PE)

Country code (location)	Name of currency	Exchange rate

A Computation of PE taxable profits

Description of the operation, explanation of why it is treated as being a PE		
Method of accounting for PE business profits		
<input type="checkbox"/> Direct method (Art. 7.2 and Art 7.3, OECD) ¹⁾	<input type="checkbox"/> Indirect method (Art. 7.4, OECD) ²⁾	
	€	c
Revenues and exp. (calc. under Business Tax Act), attributable to the PE		
Revenues of PE.....		
Expenses of PE.....		
Expenses are inclusive of management expenses (Art. 7.3, OECD)		
Profit from PE business activities		
Loss from PE business activities		

¹⁾ Direct method (Articles 7.2 and 7.3, Model Tax Convention, OECD)

The profits which the PE might be expected to make if it were a distinct and separate enterprise, engaged in the same or similar activities under the same or similar conditions, and dealing wholly independently with the enterprise of which it is a PE.

In determining the PE profits, there will be allowed as deductions expenses, which are incurred for the purposes of the PE, including executive and general administrative expenses so incurred, whether in the country in which the PE is located or elsewhere.

²⁾ Indirect method (Article 7.4, Model Tax Convention, OECD)

PE profits are determined as being attributed to it on the basis of an apportionment of the total profits of the enterprise to its various parts.

File Form 70 to demand removal of international double taxation (Veroh 3091e).

If the exemption method is agreed between Finland and the country of location, you must enter

- The revenues of the PE in the Calculation of taxable income, 12 (Other non-taxable income included in P/L), of the tax return (e.g. Form 6B)
- The expenses of the PE in line "Other non-deductible costs" of the Calculation of taxable income

B Details on transforming the PE into a corporation

(§ 52e.3, Business Tax Act, and § 123 b, Income Tax Act)

	€	c
Probable selling price of the assets to be transferred away from Finland		
Reserves, deducted from profits for purposes of Finnish taxation		
Losses of the PE from previous years, to be reversed in accounting (§ 123 b, Income Tax Act)		

File Form 70 (3091e) to demand removal of international double taxation.