



Finnish Tax Administration
OCR service –
Yhteisölomakkeiden optinen lukupalvelu
PO Box 200
00052 VERO

Taxpayer's name	Business ID
	Accounting period (ddmmyyyy–ddmmyyyy)

1 The parties to the hybrid arrangement

Name	Form of corporate entity	Country code

2 The amount of expenses and the amount of income related to the arrangement

	€	c
Amount of non-deductible expense		
Amount of taxable income		
Income share received from a reverse hybrid entity		

3 Characteristics of the arrangement

<input type="checkbox"/> A mismatched financial instrument is used	<input type="checkbox"/> Beneficiary of payments is a hybrid entity
<input type="checkbox"/> Payer is a hybrid entity	<input type="checkbox"/> The outcome is a double deduction
<input type="checkbox"/> A hybrid permanent establishment	<input type="checkbox"/> An expense is regarded as paid because a transaction within the hybrid arrangement was made
<input type="checkbox"/> A reverse hybrid entity	

4 Description of the arrangement

30331