82 ACCOUNT OF CROSS-BORDER HYBRID ARRANGEMENTS 2025

VERO SKATT

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

- ☐ A mismatched financial instrument is used
- ☐ Payer is a hybrid entity
- ☐ A hybrid permanent establishment
- ☐ A reverse hybrid entity
- ☐ Beneficiary of payments is a hybrid entity
- ☐ The outcome is a double deduction
- ☐ An expense is regarded as paid because a transaction within the hybrid arrangement was made

4 Description of the arrangement

30331

VEROH 3033e 1.2025

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