



Finnish Tax Administration
OCR service –
Yhteisölmakkeiden 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	☐ Beneficiary of payments is a hybrid entity
☐ Payer is a hybrid entity	☐ The outcome is a double deduction
☐ A hybrid permanent establishment	☐ An expense is regarded as paid because a transaction within the hybrid arrangement was made
☐ A reverse hybrid entity	

4 Description of the arrangement

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