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Car Taxation Advice, tel. 020 690 601

Customs/enquiries about car taxation by e-mail: autoveroneuvonta@tulli.fi

Customs Information Service: www.tulli.fi/

Vehicle Administration AKE/enquiries by e-mail: tekniikka@ake.fi and

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www.ake.fi

www.kuluttajavirasto.fi

Importation of used motor vehicles into Finland

This guide deals with importation of used passenger cars, delivery vans and motorcycles into Finland from EU countries and from outside the EU. It contains information on the procedures applied to importation of vehicles and on the assessment of car tax, value added tax on car tax and customs duty.

Information on importation of vehicles as part of removal goods is given in customer bulletin No. 8 "Importation of Personal and Household Effects and Private Motor Vehicles as Removal Goods into Finland".

The examples given in this guide are intended to clarify the text and they are not binding in final taxation.

I Liability to pay car tax and taxable vehicles

According to the Finnish Car Tax Act (Statute Book of Finland No. 1482/1994), car tax and VAT on car tax shall be paid to the State for taxable vehicles before the vehicles can be registered or taken into use in Finland.

According to Section 1 of the Car Tax Act, taxable vehicles are the following:

- * passenger cars (category M₁)
- * delivery vans (category N₁)
- * other motor cars with unladen weight of less than 1 875 kg
- * motorcycles (categories L_{3e} and L_{4e})
- * tricycles and quadricycles (categories L_{5e} and L_{7e})

According to the Car Tax Act, a vehicle may be free of car tax on certain conditions. Details of those conditions are not dealt with in this guide.

In Section 4 of the Car Tax Act it is laid down that the primary liability to pay car tax lies with the importer or, if the vehicle has been manufactured in Finland, with the manufacturer. The liability can, however, be transferred by a written contract e.g. to the buyer of the vehicle. The customs authorities must be notified of the transfer. If this notification is not made, the person who transferred the vehicle and the person who received it are together responsible for the tax.

If it is not possible to identify the importer, the manufacturer or the person to whom the liability to pay the car tax has been transferred,

the liability lies with the person who registers the vehicle or takes it into use. If none of these can be established or the tax cannot be collected from them, the owner of a vehicle taken into use is liable to pay the car tax.

2 What is meant by a used motor vehicle

According to the Car Tax Act, a vehicle is considered as used if it has been registered *and* in use. Use of vehicle means actual use which has an impact on the value of the vehicle and after which the vehicle can no longer be considered as new.

For the tax treatment of vehicles imported as part of removal goods, see customer bulletin No. 8 of the National Board of Customs "Importation of Personal and Household Effects and Private Motor Vehicles as Removal Goods into Finland".

3 Before buying a vehicle

Before buying a vehicle it is advisable to find out whether the vehicle can be registered in Finland. It is especially important to check that the vehicle has the obligatory equipment and whether the EC type approval is required. A vehicle registered in another EU country does not necessarily meet the Finnish registration requirements, e.g. in case it has been accepted to the register in that country under a special national permit.

Information on the registration requirements is available at the Internet address of the Vehicle Administration AKE: www.ake.fi.

Before you buy a used vehicle:

- * check that the seller owns the vehicle
- * check the chassis number of the vehicle
- * make sure that you learn the true number of kilometres travelled by the vehicle (see section 6 "Car tax declaration")
- * check the compliance of the vehicle with the Finnish requirements, e.g. the EU type approval and the obligatory equipment
- * if necessary, contact a vehicle inspection station or the Vehicle Administration AKE to find out the registration requirements
- * take care that the purchase documents are made out properly.

4 Used vehicles imported from EU countries

The EU countries, beside Finland, are Austria, Belgium, Bulgaria, Cyprus, the Czech Republic, Denmark, Estonia, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, the Slovak Republic, Slovenia, Spain, Sweden and the United Kingdom.

Transfer of vehicle in Finland before taxation

A person living permanently in Finland is not allowed to drive in Finland a vehicle registered abroad. At importation, it is therefore necessary

immediately to contact the nearest customs office, if the purpose is to transfer the vehicle in Finland by driving it.

For the transfer of the vehicle, a transfer permit of the Vehicle Administration AKE and a permit granted by Customs must be applied for. A transfer permit comprises a written permit, transfer marks to be fixed on the vehicle and a motor liability insurance. Transfer permits are granted by the vehicle inspection stations and Customs. The application for a transfer permit must indicate e.g. the chassis number and the previous registration number of the vehicle, the necessary details about the vehicle and the applicant as well as the purpose and route of the transfer. Under the transfer permit, the vehicle may only use the route given in the permit, e.g. from the place of importation to the customer's place of residence or from the place of residence to Customs.

A vehicle for which car tax has not been paid but which will be registered in Finland may not be used under a transfer permit without a separate permit granted by Customs.

If vehicles imported from within the EU territory are transported in containers or by some other means so that they are not driven (e.g. by car-carrying trucks), neither a transfer permit nor a permit of Customs is required.

A vehicle acquired for a private person's own use may be used under the Customs permit on the road for a maximum of three months from the granting of the permit before the car tax must be paid. Such permit is not granted for commercial purposes. A transfer permit and a valid motor liability insurance are required as well.

Value added tax on intra-Community acquisition of new means of transport

When a used vehicle is imported into Finland from within the EU territory, it may be possible that a VAT levied on intra-Community acquisition of new means of transport in accordance with the Finnish Value Added Tax Act must be paid for the vehicle. Although a vehicle were considered as used according to the Car Tax Act, it may, in certain cases, still fulfil the criteria of a new means of transport within the meaning of the Value Added Tax Act.

In the Value Added Tax Act, means of transport means motorized land transport vehicles, aircraft and vessels meeting certain conditions and appropriate for the transport of passengers or goods. Motorized land transport vehicles are means of transport referred to by the Act if they have engines with a cylinder capacity exceeding 48 cc or power over 7.2kW.

According to the Value Added Tax Act, a vehicle is regarded as a new means of transport if it has been sold when not more than six months have passed after it was taken into use for the first time, or if it has travelled not more than 6 000 kilometres. The vehicle is new if one of the two criteria is met. In other words, the vehicle is no longer a new means of transport when both criteria cease to exist. In considering whether the criteria of a new means of transport set out in the Value Added Tax Act are fulfilled, the date of sale is decisive. This applies to both criteria mentioned above. The owner must be able to show the kilometrage travelled by the vehicle by the date of sale.

An essential element of intra-Community acquisition is that the vehicle is transported to the buyer from another Member State to Finland. The transportation may be carried out by the seller, the buyer or a third party by order of the seller or the buyer. It is to be noted that although VAT had been paid in the country of purchase, VAT on intra-Community acquisition of new means of transport has to be paid in Finland if the buyer intends to import a new vehicle to be used in Finland.

The VAT is 22% of the price of the vehicle agreed between the seller and the buyer. All amounts added to the price and charged by the seller to the buyer, e.g. delivery costs, are included in the acquisition price.

If the vehicle is subject to car tax and the buyer is a private person or otherwise not registered for VAT, the VAT on intra-Community acquisition of new means of transport is collected by the customs office collecting the car tax.

New means of transport purchased by enterprises liable to pay VAT are treated in taxation as normal intra-Community acquisitions.

If a new means of transport is free of car tax (e.g. a lorry, a camper), the VAT on intra-Community acquisition is paid by the buyer to the Tax Office of his home municipality.

Further information on value added taxation of new means of transport is available e.g. on the website of the Tax Administration, address: www.vero.fi

5 Used vehicles imported from outside the EU

Transfer of vehicle in Finland before taxation

After having imported a vehicle, the importer has to contact Customs immediately. A transfer permit and a separate permit granted by Customs are needed for transferring the vehicle. For further information on these permits, see the section "Transfer of vehicle in Finland before taxation" above.

When a vehicle is imported from outside the EU, it must be cleared through Customs for free circulation in the Community. Before the customs duty has been paid, the vehicle may be transferred only under a customs procedure, which is usually the external transit procedure involving a guarantee.

Customs duty and value added tax on importation of vehicle

Vehicles imported from outside the EU are subject to customs duty and VAT on importation. The customs duty on passenger cars (in December 2006) is 10% and on delivery vans either 10% or 22% depending on the engine. The customs duty on motorcycles is either 6% or 8% depending on the engine.

If the vehicle has been sold for exportation to the Community, its customs value normally consists of the transaction value, i.e. the price actually paid or payable for it, and of certain items defined in the Community Customs Code. Such items are e.g. the transport and in-

insurance costs as well as the costs for loading and handling in connection with transport to the place where the goods are imported into the customs territory of the Community. The provisions on customs value are contained in Articles 28 to 36 of the Customs Code and in Articles 141 - 181a of the provisions for implementing the Code. More detailed information on determining the customs value can be obtained by contacting the customs office which will be used for the customs clearance and taxation of the vehicle.

The VAT on importation into the EU customs territory is normally calculated on the basis of the customs value, which includes the transport, loading, unloading and insurance costs as well as other costs relating to importation to the first destination in Finland according to the transport contract. If it is known at the time when the liability to pay tax arises that the goods will be transported to another destination in Finland or another EU Member State, the above costs to that further destination are taken into account. The customs duty collected is also added to the tax base. Further information on the assessment of VAT can be obtained at customs offices in charge of car taxation.

The VAT on importation of vehicles is 22%.

For the customs clearance of the vehicle, a customs declaration has to be lodged with a customs office in charge of car taxation within the time limit laid down in the Customs Code.

Vehicles imported from outside the EU may be examined if needed.

Example:

Used passenger car imported from outside the EU (e = euro)

<u>Customs duty and VAT on importation</u>	
Customs value of the vehicle	13 400.00 e
10% customs duty on the vehicle	1 340.00 e
Value on which VAT on importation is based	14 740.00 e
22% VAT on importation	3 242.80 e
<u>Customs duty and VAT on importation in total</u>	
	<u>4 582.80 e</u>

Car tax as below in section 8.

Example:

Used motorcycle imported from outside the EU, cylinder capacity more than 250 cc (e = euro)

<u>Customs duty and VAT on importation</u>	
Customs value of the vehicle	5 300.00 e
6% customs duty on the vehicle	318.00 e
Value on which VAT on importation is based	5 618.00 e
22% VAT on importation	1 235.96 e
<u>Customs duty and VAT on importation in total</u>	
	<u>1 553.96 e</u>

Car tax as below in section 8.

6 Car tax declaration

Before a vehicle is taken into use or registered in Finland, car tax must be paid for it. The customs offices giving car tax decisions are in Helsinki, Lahti, Hanko, Turku, Tampere, Vaasa, Lappeenranta, Joensuu, Oulu, Tornio and Mariehamn. The decision is received sooner if the car tax declaration is lodged directly with one of those offices.

In addition to the car tax declaration, a specification form concerning the vehicle must be filled out giving e.g. the chassis number, make, model and equipment of the vehicle and the number of kilometres travelled by the vehicle.

The vehicle may be examined by Customs, if necessary. The odometer reading, the chassis number and the equipment are checked against the specification form completed by the customer.

The customer has an opportunity to point out such particular characteristics of his vehicle which affect its market value. In these cases the vehicle is always examined.

The odometer reading alone is not regarded as sufficient evidence on the true number of kilometres travelled by the vehicle but further proof is required as well. The condition of the vehicle, its other individual characteristics and the odometer reading together can be considered as sufficient proof on the true distance travelled.

The contact details of the customs offices carrying out car taxation are given at the end of this guide.

The following documents are needed in submitting a car tax declaration:

- * specification form concerning used vehicles
- * purchase documents
- * foreign registration document
- * document proving the declarant's identity
- * further documents as may be required by Customs

A tax decision is not taken immediately but is delivered to the customer by letter. The car tax must be paid within ten days from the date of the tax decision.

7 Taxable value and deductions therefrom

Passenger car and motorcycle: General retail sale value as taxable value

The general retail sale value of a vehicle means the price, taxes included, which would generally be received for a similar vehicle if it were sold on the Finnish market to a buyer in the position of consumer at the time when the vehicle is, or should have been, declared for taxation. In other words, it is the general selling price from trader to consumer. If no value based on general selling prices is available, the general retail sale value is determined on the basis of the price at which similar vehicles in general are put up for sale, reduced by an appropriate amount for usual discounts. Thus the taxable value can be determined on the basis of the price asked by reducing it with the amount equivalent to the usual discounts.

The general retail sale value of a vehicle covers all consideration, which the buyer of the vehicle directly or indirectly pays to the seller, or to a third party. However, customary financing costs and customary costs, not exceeding 600 euro, for delivery to the client are not included.

The amount of usual discounts in respect of new vehicles consists of 4% of the price asked

and an additional 300 euro. For used vehicles, the amount of usual discounts is either 5% of the price asked plus 750 euro, or alternatively 1 500 euro, depending on which alternative gives a larger reduction. However, the maximum amount of discounts for new vehicles is 20% and for used vehicles 30% of the price asked. The amounts of usual discounts are changed according to changes on the market.

If the taxable value of a used vehicle cannot be determined in the way described above owing to inadequate information being available from the market, the retail sale value can be determined on the basis of a value which is received by reducing the general retail sale value of a corresponding new vehicle according to the age of the used vehicle by 1 per cent/month of the residual value calculated at the end of each preceding month. A different calculated amount of value reduction may be applied depending on vehicle model if there are grounds for this in the light of the market information statistics. The age of the used vehicle is determined in full months during which the vehicle has been both registered and used.

Delivery van: Calculated acquisition value as the taxable value of a corresponding new van

The taxation of a delivery van taxed as used is based on the tax on a corresponding new van (the first calculation). The taxable value of a corresponding new delivery van taxed at full rate is 33% and that of one taxed at reduced rate 46% of its general retail sale value.

However, in calculating the maximum tax

amount allowed, the taxable value to be applied is the general retail sale value in Finland of a similar used vehicle (see the second calculation). See the section "General retail sale value as taxable value" above.

8 Amount of tax

Passenger car or motorcycle manufactured after the year 2002 and taxed as used

The tax on a passenger car is 28% of the taxable value. The tax is reduced by 450 euro if the car is powered by diesel oil, or by 650 euro if the car is powered by an energy source other than diesel oil (fixed reduction). The reduction of the tax on a used car is decreased per month, on the basis of the car's age, by 1% of the residual value of the reduction calculated at the end of each preceding month.

The tax on a motorcycle is calculated on the taxable value according to the cylinder capacity or energy source as follows:

<u>Cylinder capacity</u>	<u>Tax percentage</u>
not more than 130 cc	8%
131–255 cc	10%
256–355 cc	13%
356–505 cc	16%
506–755 cc	18%
756 cc or more	20%
Electric vehicle of category L	10%

Example:**Used petrol-powered passenger car,
manufactured after 2002**

Date of manufacture 1.6.2006	
Date of taking into use 1.7.2006 (abroad)	
Material date for taxation 2.2.2007 (in Finland)	
	(e = euro)
Price generally asked in Finland	36 000 e
<u>Reduction by usual discounts</u>	
<u>(5% x 36 000 e + 750 e)</u>	<u>- 2 550 e</u>
General retail sale value, i.e. taxable value (0.95 x 36 000 e - 750 e)	= 33 450 e
Car tax before fixed reduction (28% x 33 450 e)	9 366.00 e
<u>Fixed reduction decreased on the basis of the car's age (7 months)</u>	
<u>(650 e - 6.79% x 650 e)</u>	<u>- 605.86 e</u>
Car tax	= 8 760.14 e
VAT levied on car tax (22% x 8 760.14 e)	<u>+ 1 927.23 e</u>
Total amount payable (car tax + VAT)	= 10 687.37 e

Example:**Used motorcycle,
manufactured after 2002**

Cylinder capacity 506–755 cc	
Date of manufacture 1.4.2006	
Date of taking into use 1.5.2006 (abroad)	
Material date for taxation 2.12.2006 (in Finland)	
	(e = euro)
Price generally asked in Finland	21 000 e
<u>Reduction by usual discounts</u>	
<u>(5% x 21 000 e + 750 e)</u>	<u>- 1 800 e</u>

General retail sale value, i.e. taxable value (0.95 x 21 000 e - 750 e)	= 19 200 e
Car tax according to cylinder capacity (18% x 19 200 e)	= 3 456 e
VAT levied on car tax (22% x 3 456 e)	<u>+ 760.32 e</u>
Total amount payable (car tax + VAT)	= 4 216.32 e

**Passenger car or motorcycle
manufactured before 2003 and
taxed as used**

The car tax is calculated on the basis of the tax percentages for individual vehicle models published in the form of a table by the National Board of Customs or on the basis of the average percentages laid down in the Car Tax Act.

The tax percentage for an individual model is the proportion of tax included in the general retail sale values of similar vehicles when those vehicles were new. The tax percentage is determined in accordance with the Car Tax Act in force when the vehicles concerned were new. The Board of Customs lays down the tax percentages for individual models in a table on the Internet (www.tulli.fi). The tax percentages set out in the table are applied to taxation cases initiated after 14 days from the publication of the table. However, the percentage set out in the table is applied already from the day of publication if it is lower than the average percentage laid down in the Car Tax Act.

The average tax percentages are given in the Car Tax Act. These are applied if no specific percentage has been issued for the model con-

cerned in the table of the Board of Customs. Average tax percentages are applied also in cases where less than 14 days have passed since the publication of the table and the percentage given in the table is higher than the average percentage. The average tax percentage for a diesel-powered passenger car is 30% and for a passenger car powered by an energy source other than diesel oil 29%. The average tax percentage for a motorcycle is determined by the cylinder capacity or energy source as follows:

<u>Cylinder capacity</u>	<u>Tax percentage</u>
not more than 130 cc	9%
131–255 cc	12%
256–355 cc	15%
356–505 cc	19%
506–755 cc	21%
756 cc or more	23%
Electric vehicle of category L	12%

There are some groups of vehicles for which the tax percentage is determined on a different basis. The tax on a motorcycle taxed as used is 8% irrespective of the cylinder capacity of the engine if the vehicle has been taken into use for the first time before the year 1974. The tax on an all-terrain passenger car taxed as used is 14% if the vehicle has been taken into use for the first time during the period 1 November 1983 – 31 July 1990, and 20% if the vehicle has been taken into use for the first time between 1 August 1990 and 31 May 1993. However, these rates are only applied if no specific tax percentage has been laid down for the model concerned.

Example:

Used petrol-powered passenger car, manufactured before 2003

Date of manufacture 1.1.2002

Date of taking into use 1.2.2002 (abroad)

Material date for taxation 2.12.2006

(in Finland)

No specific percentage for the model has been given in the table published by Customs, the average percentage laid down in the Car Tax Act is applied.

	(e = euro)
Price generally asked in Finland	16 000 e
<u>Reduction by usual discounts</u>	
(5% x 16 000 e + 750 e)	<u>- 1 550 e</u>
General retail sale value, i.e. taxable value	
(0.95 x 16 000 e - 750 e)	= 14 450 e
Car tax (29% x 14 450 e)	4 190.50 e
VAT levied on car tax	
(22% x 4 190.50 e)	<u>+ 921.91 e</u>
Total amount payable (car tax + VAT)	= 5 112.41 e

Example:

Used motorcycle, manufactured before 2003

Cylinder capacity 506–755 cc

Date of manufacture 1.1.2002

Date of taking into use 1.2.2002 (abroad)

Material date for taxation 2.12.2006

(in Finland)

No specific percentage for the model has been given in the table published by Customs, the average percentage laid down in the Car Tax Act is applied.

	(e = euro)
Price generally asked in Finland	9 000 e
<u>Reduction by usual discounts</u>	
(1 500 e)	- 1 500 e
General retail sale value, i.e. taxable value	
(9 000 e - 1 500 e)	= 7 500 e
Car tax according to cylinder capacity	
(21% x 7 500 e)	1 575 e
VAT levied on car tax	
(22% x 1 575 e)	+ 346.50 e
Total amount payable	
(car tax + VAT)	= 1 921.50 e

Delivery van, subject to reduced or full tax rate, taxed as used

For the taxation of used delivery vans, two separate tax calculations are always made. The final tax is assessed in accordance with the calculation resulting in the lower amount of tax.

First calculation. The tax on a delivery van taxed as used is the tax levied on a corresponding new vehicle, reduced, per month, on the basis of the van's age, by 1% of the residual value of the tax calculated at the end of each preceding month.

Second calculation. However, no more car tax is collected than the amount calculated by using a model's specific tax percentage published in the table of the National Board of Customs or the average percentage laid down in the Car Tax Act (for details, see above the section "Passenger car or motorcycle, manufactured before 2003 and taxed as used"). The average tax percentage for a van taxed at full rate is 25% and that for a van taxed at reduced rate is 16%.

Example:

Used delivery van taxed at full tax rate

a) Calculation based on the general retail sale value of a corresponding new vehicle

	(e = euro)
Price generally asked for a corresponding new van in Finland	30 000 e
<u>Reduction by usual discounts</u>	
(4% x 30 000 e + 300 e)	- 1 500 e
General retail sale value of a corresponding new van	
(0.96 x 30 000 e - 300 e)	= 28 500 e
Taxable value before fixed reduction	
(33% x 28 500 e)	9 405 e
<u>Reduction by fixed reduction (770 e)</u>	- 770 e
Taxable value	= 8 635 e
Car tax before age reduction	
(72% x 8 635 e)	6 217.20 e
<u>Age reduction 8 months</u>	
(7.72% x 6 217.20 e)	- 479.97 e
Car tax	5 737.23 e
VAT levied on car tax	
(22% x 5 737.23 e)	+ 1 262.20 e
Total amount to be paid	
(car tax + VAT)	6 999.42 e

b) Calculation based on the general retail sale value of a similar used vehicle

No specific tax percentage has been laid down for the model. (e = euro)

Price generally asked for the vehicle in Finland	27 000 e
<u>Reduction by usual discounts</u>	
(5% x 27 000 e - 750 e)	2 100 e

General retail sale value, i.e. taxable value ($0.95 \times 27\,000 \text{ e} - 750 \text{ e}$)	= 24 900 e
Car tax (25% x 24 900 e)	6 225.00 e
VAT levied on car tax (22% x 6 225 e)	+ 1 369.50 e
Total amount to be paid (car tax + VAT)	= 7 594.50 e

As the taxes according to calculation a) are lower than those resulting from calculation b), the tax decision is given on the basis of a) so that the total taxes payable amount to 6 999.42 euro.

Example:

Used delivery van taxed at reduced tax rate

a) Calculation based on the general retail sale value of a corresponding new vehicle
(e = euro)

Price generally asked for a corresponding new van in Finland	33 200 e
<u>Reduction by usual discounts</u> ($4\% \times 33\,200 \text{ e} + 300 \text{ e}$)	- 1 628 e
General retail sale value of a corresponding new van ($0.96 \times 33\,200 \text{ e} - 300 \text{ e}$)	= 31 572 e
Taxable value = 46% x general retail sale value of a corresponding new van ($46\% \times 31\,572 \text{ e}$)	14 523.12 e
Car tax before age reduction (35% x taxable value)	5 083.09 e
<u>Age reduction 8 months</u> ($5\,083.09 \text{ e} - (7.72\% \times 5\,083.09 \text{ e})$)	- 392.41 e

Car tax	4 690.68 e
VAT levied on car tax (22% x 4 690.68 e)	<u>1 031.95 e</u>
Total amount of taxes (car tax + VAT)	5 722.63 e

b) Calculation based on the general retail sale value of a similar used vehicle

No specific tax percentage has been laid down for the model. (e = euro)

Price generally asked for a similar used delivery van in Finland 31 900 e

Reduction by usual discounts
($5\% \times 31\,900 \text{ e} + 750 \text{ e}$) - 2 345 e

General retail sale value, i.e. taxable value ($0.95 \times 31\,900 \text{ e} - 750 \text{ e}$)	= 29 555 e
Car tax (16% x 29 555 e)	4 728.80 e
VAT levied on car tax (22% x 4 728.80 e)	+ 1 040.33 e
Total amount of taxes (car tax + VAT)	= 5 769.13 e

As the taxes according to calculation a) are lower than those resulting from calculation b), the tax decision is given on the basis of a) so that the total taxes payable amount to 5 722.63 euro.

9 Payment of tax and registration of vehicle

Car tax, value added tax on car tax and, if appropriate, value added tax on intra-Community acquisition of new means of transport must be paid within 10 days from the date of the tax decision. The payment can be made at a bank

or at a customs office. After the payment has been made, the customs authorities give permission to register the vehicle. The permission is communicated electronically to the data system of the Vehicle Administration AKE.

Before the vehicle is registered, it must be taken to registration inspection.

If in doubt whether a vehicle can be registered in Finland, it is advisable to contact a vehicle inspection station or AKE before deciding to buy the vehicle. Further information on registration is also available at the Internet address of AKE: www.ake.fi.

A car tax declaration or a taxation procedure can be cancelled at the customer's request if the vehicle has not been entered in the Finnish register or taken into use and the taxes have not yet been paid. If a tax declaration is cancelled before the tax decision is taken, the cancellation is free of charge. In case the decision has already been taken but the taxes have not been paid, a payment equal to that for an advance ruling must be made. In 2007, private persons have to pay 110 euro and traders 350 euro.

10 Appeals against car tax decisions

Corrective assessment

According to Section 68 of the Car Tax Act, the taxpayer can apply for correction of the car tax decision. Corrective assessment is applied for with a freely formulated written application and a copy of the decision must be annexed. It must appear from the application

which part of the decision the claim for correction concerns and on which grounds the claim is made. The application must be lodged with the customs office which carried out the taxation within three years from the beginning of the year following that during which the tax was imposed.

Appeals

A car tax decision can be appealed against to the Helsinki Administrative Court in accordance with the advice of appeals annexed to the decision. The statement of appeal must be lodged with the customs office which took the tax decision. The appeal must be made in writing and a copy of the tax decision concerned must be annexed.

The appeal period is three years from the beginning of the calendar year following that during which the car tax was imposed or repaid but under no circumstances less than 60 days from the date when the decision was served to the person concerned.

If customs duty has been collected for a vehicle imported from outside the EU, the decision on customs duty can be appealed against within three years from the date when that decision was served to the person concerned.

Even if an appeal or an application for corrective assessment were submitted, the taxes imposed by the car tax decision must be paid. If too much tax has been collected, the excess amount is repaid together with a valid interest counted from the date when the tax was paid to the date of repayment.

Example

If the car tax decision was taken on 15 June 2004, an application for correction or an appeal must be submitted not later than 31 December 2007.

If the customs clearance decision was taken on 15 June 2004, an application for correction or an appeal must be submitted not later than 15 June 2007.

II Further information

Car Taxation Advice, tel. 020 690 601

Customs/enquiries about car taxation

by e-mail: autoveroneuvonta@tulli.fi

Customs Information Service: www.tulli.fi

Vehicle Administration AKE/enquiries

by e-mail:

tekniikka@ake.fi and rekisterointi@ake.fi

www.tulli.fi

www.ake.fi

www.kuluttajavirasto.fi

Customs offices in charge of car taxation

Southern Customs District

Car taxation

Vilhonvuorenkatu 12 B

PO Box 62, 00501 HELSINKI

tel. 020 690 602

Hanko Customs

Vapaasatama, 10900 HANKO

tel. 020 492 3608, 020 492 3609

(appointment booking for customers importing a car as removal goods)

Lahti Customs

Jussilankatu 4

PO Box 110, 15101 LAHTI

tel. 020 492 3940

(appointment booking for customers importing a car as removal goods)

Western Customs District

Turku Customs

Satamakatu 22

PO Box 386, 20101 TURKU

tel. 020 492 4133

Tampere Customs

Sarankulman tullauskeskus

Nuutisarankatu 35

PO Box 133, 33901 TAMPERE

tel. 020 492 4400, 020 492 4470

Vaasa Customs

Laivanvarustajankatu 1

PO Box 261, 65101 VAASA

tel. 020 492 4600

Åland Customs District

Mariehamn Customs

Torggatan 16, Ämbetshuset
PO Box 40, 22101 MARIEHAMN
tel. 020 492 6003

Northern Customs District

Tornio Customs

Hallituskatu 1
PO Box 47, 95401 TORNIO
tel. 020 492 8021

Eastern Customs District

Lappeenranta Customs

Terminaalinkatu 5
PO Box 66, 53501 LAPPEENRANTA
tel. 020 391 112

Oulu Customs

Poikkimaantie 16
PO Box 56, 90401 OULU
tel. 020 492 8105

This guide is available free of charge from the Information Service and the Registry of the National Board of Customs as well as from the customs offices and can also be ordered by letter or by telephone. It is in pdf format on the website of Customs.