


TRANSFER TAX RETURN

You are only required to give details on the part of the transferred property that belongs to you.

Please note the new tax rates in force since 12 October 2023.

 TRANSFER TAX RETURN
 REPLACEMENT TRANSFER TAX RETURN

If you are filling in this form in order to make corrections to previously filed information, tick this box.

1 Buyer or other recipient of the transfer

First name and last name – Company name if applicable	Personal identity code or Business ID ¹⁾

2 Seller or other transferor
Seller no 1

First name and last name – Company name if applicable	Personal identity code or Business ID ¹⁾

The seller must collect the tax because the buyer is a nonresident (a foreign citizen). Yes

Fill in only if the purchase or transfer involved corporate shares:	Qt
How many shares were sold/transferred by the seller	
Seller and buyer are nonresidents (foreign citizens).	Yes <input type="checkbox"/>

Seller no 2

First name and last name – Company name if applicable	Personal identity code or Business ID ¹⁾

Fill in only if the purchase or transfer involved corporate shares:	Qt
How many shares were sold/transferred by the seller	
Seller and buyer are nonresidents (foreign citizens).	Yes <input type="checkbox"/>

Seller no 3

First name and last name – Company name if applicable	Personal identity code or Business ID ¹⁾

Fill in only if the purchase or transfer involved corporate shares:	Qt
How many shares were sold/transferred by the seller	
Seller and buyer are nonresidents (foreign citizens).	Yes <input type="checkbox"/>

There are more than three sellers or transferors Yes

3 Information on the deed of sale or other contract

Signing date of the deed of sale (ddmmyyyy)	Date of transfer of ownership rights (ddmmyyyy)

¹⁾ If the buyer or seller has no Finnish personal ID or Business ID, fill in their date of birth or their foreign personal ID or corporate ID.



Personal identity code or Business ID ¹⁾

4 The property is real estate, a designated share, parcel of land, lease rights – transfer tax is 3% (4% before 12 Oct 2023)

ID of the real estate, parcel code or lease identifier (e.g. 091-011-0022-0033)	Acquired portion		
	In %		OR as fraction
ID of the real estate, parcel code or lease identifier (e.g. 091-011-0022-0033)	Acquired portion		
	In %		OR as fraction
More than two units of real estate were transferred to me			Yes <input type="checkbox"/>
If the property you acquired only consists of a real estate unit, designated share, parcel of land or lease right, go to section 9 of this form to continue. If you acquired it as a first-time homebuyer, you must also complete section 8.			

5 The property is a building/structure without the land – transfer tax is 3% (4% before 12 Oct 2023)

Acquired portion		ID of the real estate, parcel code or lease identifier (e.g. 091-011-0022-0033)	
In %		OR as fraction	
Municipality of location		Other identifiers, codes, identity details	

6 The acquired property is housing company shares or other shares and securities.

Tick a box as appropriate:

<input type="checkbox"/>	Residential property (share in a housing co./mutual real estate holding co.), tax 1.5% (2% before 12 Oct 2023)
<input type="checkbox"/>	Parking space, storage unit, office space or other space, (share in a housing co./mutual real estate holding co.), tax 1.5% (2% before 12 Oct 2023)
<input type="checkbox"/>	Share in other real estate company – including domestic and foreign real estate holding co., tax 1.5% (2% before 12 Oct 2023)
<input type="checkbox"/>	Corporate share, tax 1.5% (1.6% before 12 Oct 2023)
<input type="checkbox"/>	Securities other than shares, tax 1.5% (1.6% before 12 Oct 2023) (employee stock options, stock certificate in a co-op, promissory note)
<input type="checkbox"/>	Time share, tax 1.5% (2% before 12 Oct 2023)
<input type="checkbox"/>	Golf share, tax 1.5% (2% before 12 Oct 2023)
<input type="checkbox"/>	Share in a telephone company, tax 1.5% (1.6% before 12 Oct 2023)
Business ID of the acquired property	
Name of the acquired property	
Share numbers	
Quantity of shares	
Is the acquired asset a new construction? Yes <input type="checkbox"/>	
Are the acquired shares a foreign company's shares? Yes <input type="checkbox"/>	

Information on the residential, parking space or other space

Letter/number	Sq. metres (m ²)	Acquired portion of the entire residential or other space	
Residential or other space		In (%)	OR as fraction

There is more than one seller: What share of ownership of the entire residential property or other space did each of the sellers sell to you?

	Seller 1		Seller 2		Seller 3	
In (%)		%		%		%
OR as fraction						

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Personal identity code or Business ID ¹⁾

7 Additional details on the purchase or transfer

Is the purchase related to the end of marriage or cohabitation, the distribution of an estate or will?	Yes	<input type="checkbox"/>
Is the transfer of corporate shares or other securities based on work effort, either completely or in part?	Yes	<input type="checkbox"/>
Were you a shareholder or a partner in the seller company before this transfer, or are you a parent, spouse or child of a shareholder or partner?	Yes	<input type="checkbox"/>
Is this transaction an exchange deal, i.e. did you pay the purchase price or part of it by giving the seller property subject to transfer tax, such as real estate or shares in a housing company?	Yes	<input type="checkbox"/>
Compulsory sale through a distraint order.	Yes	<input type="checkbox"/>
The buyer is a company: Is the seller a shareholder or partner in the buyer company or a parent, spouse or child of the shareholder/partner?	Yes	<input type="checkbox"/>
The buyer is a company: Is the property transferred from one group company to another, within a consolidated enterprise group?	Yes	<input type="checkbox"/>
The transferee is a company: Has the property been transferred in exchange for interest in a partnership?	Yes	<input type="checkbox"/>
Has an advance ruling been issued by Finnish Tax Administration's regarding this contract which you are requesting to be applied?	Yes	<input type="checkbox"/>

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8 Purchasing a home as a first-time homebuyer (purchased before 1 January 2024). Make sure you fulfil all the conditions:

<ul style="list-style-type: none"> • Your age is 18 to 39 on the date of the sale. • You have never before owned 50 % or more of a residential property or residential building in Finland or abroad. • After the purchase, your share of ownership is 50% or more. • You will use this property as a permanent home and you will move in within 6 months from the date when the contract was signed. 		
<input type="checkbox"/> I confirm that all the conditions are fulfilled. I am applying for tax exemption for my first home.		
Does the price include other land than the building site (e.g. forest, field, other building sites) or is the building site's area more than 10,000 m ² in an area that has not been planned?		Yes <input type="checkbox"/>
	€	c
If the acquired real estate or residential property is only partly exempt from tax, enter here the portion of the selling price and other compensation that the buyer pays the transfer tax.		

9 The selling price and other compensation

		€	c
Your share of the selling price			
Your share of a housing company loan			
Your share of the seller's house loan or other debt that you have taken over			
Your share of other compensation which is a benefit to the seller			
Does the deed of sale include a condition for an additional selling price?	Yes <input type="checkbox"/>	Your share of the additional selling price	
If the additional selling price has only been clarified after the deed of sale was signed, enter here the date when the additional selling price was clarified.		ddmmyyyy	
Sum total of the selling price and other compensation			

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Personal identity code or Business ID ¹⁾

10 Transfer tax		€	c
Amount of transfer tax (If the transfer of property is fully exempt, you must enter 0.00.)			
Late-payment interest for (ddmmyyyy-ddmmyyyy)	Late-payment interest, if any		
—			
Amount of punitive tax increase If you have not applied for registration of title of the property within 6 months of signing the deed of sale			
Total amount payable			

11 Signature and contact information

Date (ddmmyyyy)	Signature		
Telephone	Name in block letters		
Address	Postal code	Municipality	

12 Contact information of your authorized representative if applicable

Representative's name (enclose the power of attorney, if necessary)	Telephone
Company name	
Address	

13 Name and contact information of the auctioneer in charge of compulsory sale through a distraint order

For more information on compulsory sale, see instructions in Finnish/Swedish.

As the auctioneer, I collected the transfer tax.		Yes <input type="checkbox"/>
Date (ddmmyyyy)	Signature	
Name of the enforcement office that organised the auction	Business ID	
Auctioneer's name	Telephone	
Address		

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