

**No. 48988**

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**United Kingdom of Great Britain and Northern Ireland (in re-  
spect of Anguilla)  
and  
Finland**

**Agreement between the Government of Anguilla and the Government of the Republic of  
Finland concerning information on tax matters. Paris, 14 December 2009**

**Entry into force:** *10 April 2011 by notification, in accordance with article 12*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *United Kingdom of Great Britain and  
Northern Ireland, 15 September 2011*

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**Royaume-Uni de Grande-Bretagne et d'Irlande du Nord (à  
l'égard d'Anguilla)  
et  
Finlande**

**Accord entre le Gouvernement d'Anguilla et le Gouvernement de la République de Finlande  
concernant les renseignements en matière fiscale. Paris, 14 décembre 2009**

**Entrée en vigueur :** *10 avril 2011 par notification, conformément à l'article 12*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Royaume-Uni de Grande-Bretagne  
et d'Irlande du Nord, 15 septembre 2011*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF ANGUILLA  
AND  
THE GOVERNMENT OF THE REPUBLIC OF FINLAND  
CONCERNING INFORMATION ON TAX MATTERS**

The Government of Anguilla and the Government of the Republic of Finland, desiring to conclude an Agreement concerning information on tax matters, have agreed as follows:

## **Article 1**

### **Object and Scope of the Agreement**

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.
2. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

## **Article 2**

### **Jurisdiction**

A Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

## **Article 3**

### **Taxes Covered**

This Agreement shall apply to the following taxes imposed by the Parties:  
in the case of Finland:

- (i) valtion tuloverot; de statliga inkomstskatterna (the state income taxes);
- (ii) yhteisöjen tulovero; inkomstskatten för samfund (the corporate income tax);
- (iii) kunnallisvero; kommunalskatten (the communal tax);

- (iv) kirkollisvero; kyrkoskatten (the church tax);
- (v) korkotulon lähdevero; källskatten på ränteinkomst (the tax withheld at source from interest);
- (vi) rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig (the tax withheld at source from non-residents' income);
- (vii) ulkomailta tulevan palkansaajan lähdevero; källskatten för löntagare från utlandet (the withholding tax for foreign employees); and
- (viii) arvonlisävero; mervärdesskatt (the value added tax).

in the case of Anguilla:

- (i) property tax;
- (ii) stamp duty;
- (iii) accommodation tax; and
- (iv) vacation residential asset levy.

2. This Agreement shall also apply to any identical or any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

#### **Article 4**

##### **Definitions**

1. For the purposes of this Agreement, unless otherwise defined:

a) the term "Contracting Party" means Finland or Anguilla as the context requires;

b) the term "Anguilla" means the territory of Anguilla;

c) the term "Finland" means the Republic of Finland and, when used in a geographical sense, means the territory of the Republic of Finland, and any area adjacent to the territorial waters of the Republic of Finland within which, under the laws of Finland and in accordance with international law, the rights of Finland with respect to the

exploration for and exploitation of the natural resources of the sea bed and its sub-soil and of the superjacent waters may be exercised;

d) the term "competent authority" means:

(i) in Anguilla, the Permanent Secretary on the Ministry of Finance or a person or authority designated by him in writing;

(ii) in Finland, the Ministry of Finance, its authorised representative or the authority which, by the Ministry of Finance, is designated as competent authority;

e) the term "person" includes an individual, a company and any other body of persons;

f) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

g) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;

h) the term "principal class of shares" means the class or classes of shares representing a majority of the voting power and value of the company;

i) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;

j) the term "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

k) the term "tax" means any tax to which the Agreement applies;

l) the term "applicant Party" means the Contracting Party requesting information;

m) the term "requested Party" means the Contracting Party requested to provide information;