



GES NewsFlash

Finland — Tax Identification Number

January 27, 2012

Background

New rules regarding Tax Identification Numbers (TIN) and the TIN register for construction-industry employees took effect on 15 December 2011. TINs will be introduced in 2012, and all taxpayers in Finland will receive a TIN in connection with the issuance of 2012 tax cards.

Tax Identification Number

A TIN is a 12-digit number sequence which is not connected to an individual's identification number or date of birth in any way. The TIN can be found on the withholding tax card that is usually mailed to all taxpayers at the beginning of the year. Construction workers are the only individual taxpayers who will actually need TINs, so no action is required by other taxpayers. The tax administration keeps a public TIN register and all employees within the building, construction, and installation sector will be registered. Foreign workers will be issued TINs when they apply for a personal identity number from the tax office. All individuals who work on construction, building, or installation sites must provide their employer with their tax cards, which include the information from their TINs as of 1 January 2012. Further, the employer or the main contractor must prepare badges for all site workers with their photographs and TINs. Construction workers will be required to wear the badges at all times when working on the site. The builder-developer, the main contractor, and the employer are responsible for monitoring the use of badges.

Foreign workers

As of June 2012, the Tax Administration will begin temporary registration of foreign nationals who enter Finland for work. All foreign employees who have not been registered before will receive a Finnish personal identity number. In order to receive the personal identity number, the employee should visit a tax office in person. The Tax Administration will collect basic information about the individual for tax purposes and issue a TIN.

Public register of construction worker TINs

According to the Tax Administration, a new register with TINs of all building, construction, and installation workers will be introduced in August 2012. The register will be public, so anyone will be able to access it and check if there is a record of a particular worker in the database.

Transition period

The obligation to wear badges on all building, construction, and installation sites will become effective as of 1 September 2012. With respect to sites established before 1 September 2012, however, there is a transition period extending up to 1 March 2013.

[Back to top](#)

In this issue:
[Background](#)
[Tax Identification Number](#)
[Foreign workers](#)
[Public register of construction worker TINs](#)
[Transition period](#)
[People to contact](#)

People to contact

If you have any questions concerning the issues in this GES NewsFlash, please contact one of the tax professionals at our Deloitte offices as follows:

Veera Campbell
Tel: + 358 (20) 755 5392
Veera.Campbell@deloitte.fi

Tommi Rantanen
Tel: + 358 (20) 755 5526
Tommi.Rantanen@deloitte.fi

Marja Nummela
Tel: + 358 (20) 755 5498
marja.nummela@deloitte.fi

Eeva Kajander
Tel: + 358 (20) 755 5489
eeva.kajander@deloitte.fi

The information in this NewsFlash is also included in our biweekly GES newsletter, *Global InSight*, which you will receive directly if you are on the central distribution list.

If you have received this communication by some other means, follow these steps if you wish to be added to the central distribution list:

- Go to the [Deloitte Subscriptions Page](#) on Deloitte.com.
- Enter your email address to log in or create a profile.
- On the next page, enter your contact information and make sure “Tax: Global Insight” is checked under Email Newsletters.
- Click “Save Profile.”

Be sure to visit us at our website: www.deloitte.com/tax.

[Back to top](#)

[Home](#) | [Security](#) | [Legal](#) | [Privacy](#)

Porkkalankatu 24
00180 Helsinki
Finland

© 2012 Deloitte & Touche Oy Group of Companies

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.