

TRAFICOM/90561/05.03.70/2023

Terms and conditions of agreement: (valid from 1 April 2023)

General

1. The purpose of this periodic tax agreement (hereinafter the Agreement) is to agree on periodic taxation as provided for in section 26 of the Vehicle Tax Act (1281/2003).
2. The party subject to periodic tax has been accepted as a party subject to periodic tax as referred to in section 26 of the Vehicle Tax Act in accordance with the provisions laid down in the Act.
3. This Agreement applies to all the vehicles for which the party subject to periodic tax is liable to pay taxes during the tax period in accordance with sections 4–8 of the Vehicle Tax Act.
4. A precondition for periodic taxation is that the company is capable of receiving invoices in an electronic format defined by Traficom.
5. The vehicle tax amount is calculated in accordance with sections 9–11 of the Vehicle Tax Act for each vehicle subject to vehicle tax based on a daily rate.
6. Vehicle taxes levied during the period of validity of this Agreement are collected in accordance with this Agreement. During the period of validity of the Agreement, tax collection is not subject to the provisions laid down in the Vehicle Tax Act on the information included in vehicle tax bills, the sending of vehicle tax bills, the due date of vehicle tax, the length of the tax period, prohibition of use or the minimum amount of tax collected.
7. The written notifications mentioned in this Agreement also refer to notifications that are sent in electronic format.

Payment of taxes based on the Agreement

8. Based on this Agreement, vehicle tax is paid after the fact for each tax period as specified in the Agreement, the length of which is one (1) calendar month.
9. The party subject to periodic tax will be sent an electronic e-invoice, which contains the taxation information concerning the vehicles for which the party subject to periodic tax has been liable to pay taxes in accordance with this Agreement during the tax period.
10. The taxable vehicles become taxable based on this Agreement starting from the start date of the Agreement. For the time preceding the Agreement, vehicle tax for the taxable vehicles is collected based on generated vehicle tax bills until the start date of the Agreement. If the party subject to periodic tax has a valid agreement on the transfer of liability to pay taxes, the vehicles covered by the transfer agreement will become subject to the Agreement upon the changing of each vehicle's tax period, meaning the date on which the transfer agreement enters into effect.
11. The invoice will be sent to the e-invoicing address reported to Traficom no later than 15 days after the end of each billing period. The invoice becomes due 30 days after the end of the billing period or on the following business day. If the party subject to periodic tax has not received the invoice by the time specified above, they must request an invoice from Traficom so that the tax payment can be made no later than on the due date.
12. The tax shall be paid to Traficom's vehicle tax account using the reference number on the invoice. The final sum on the invoice must not be changed.
13. If the invoice is not paid by the due date, Traficom can issue a payment reminder in the form of an e-invoice to the party subject to periodic tax.

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Obligations of the parties to the Agreement

14. The party subject to periodic tax must notify Traficom of any changes related to periodic taxation.

15. The obligations under this Agreement cannot be transferred to a third party without a new agreement concluded by the parties to this Agreement. This also applies to changes of company type.

Cancellation of the Agreement and dispute resolution

16. If vehicle taxes are not paid despite the issuing of a payment reminder, the unpaid taxes will be collected via debt recovery proceedings without separate notice in accordance with provisions on the collection of taxes and charges via debt recovery proceedings (Enforcement Code 705/2007).

17. The Agreement can be cancelled without hearing the party subject to periodic tax on the basis of repeated payment errors, neglect of payments, tax evasion attempts or other agreement violations. The Agreement can also be cancelled without hearing the party subject to periodic tax if Traficom considers that the preconditions for the validity of the Agreement have otherwise ended. Examples include situations in which the party subject to periodic tax has not had a taxable vehicle in the Transport Register during the past three (3) months or in which Traficom has been unable to deliver invoices to the e-invoicing address of the party subject to periodic tax during the past three (3) months.

18. Matters involving the Agreement shall primarily be resolved through negotiations between the parties. If the matter cannot be resolved through negotiations, the disputes shall be resolved by the District Court of Helsinki. Provisions on requests for administrative review of vehicle tax are laid down in section 50 of the Vehicle Tax Act.

19. Insofar as is not otherwise agreed in this Agreement, periodic taxation is subject to the Vehicle Tax Act (1281/2003), the acts referenced in it and regulations issued on the basis of these acts, where applicable.

Entry into force and termination of the Agreement

20. Traficom reserves the right to reject the application if the company's e-invoicing address as stated on the application cannot receive invoices in the electronic format defined by Traficom.

21. The Agreement shall enter into force at the beginning of the following month after the Finnish Transport and Communications Agency has approved the application. However, based on a separate agreement, the provisions of the Agreement on periodic taxation can also be applied retroactively to up to the two (2) months preceding the entry into force of the Agreement. Traficom reserves the right to amend these terms and conditions and notify the party subject to periodic tax of any amendments in writing.

22. Traficom reserves the right to cancel and terminate the Agreement insofar as the Vehicle Tax Act is amended at a later date.

23. The party subject to periodic tax may terminate the Agreement by giving notice to Traficom in writing. The Agreement shall be terminated no earlier than on the end date of the current billing period.

24. After the Agreement has been terminated or cancelled, the collection of vehicle tax will continue separately for each vehicle in accordance with the provisions of the Vehicle Tax Act. Traficom will issue a written notification of the end of the Agreement.