



A1 As a rule, the arbitrator charges their fee with an invoice including VAT. The arbitrator is responsible for assessing the correct VAT treatment of the fee.

A2 Reverse charge procedure may become applicable if, e.g., the arbitrator is a foreign person conducting business, who has not entered into the Finnish VAT register, and the party is a Finnish person or entity conducting business. In this case, the invoice should indicate the applicability of the reverse charge procedure, e.g., "VAT 0% reverse charge", and VAT numbers of both the arbitrator and the party.

A3 A Finnish arbitrator charges their fee from a foreign party conducting business with an invoice exempt from VAT. The invoice should indicate the applicability of the reverse charge procedure, e.g., "VAT 0% reverse charge", and VAT numbers of both the arbitrator and the party. If the party is from outside of the EU, indicating the VAT number is not mandatory.

B1 If both the arbitrator and the party are domiciled in the same EU country, the arbitration service is deemed to be sold in the EU country in question. As a rule, the arbitrator charges their fee with an invoice including VAT, applying the VAT rate of the EU country in question. Requirements regarding the content of the invoice are determined pursuant to the legislation of the EU country in question.

B2 If the party is conducting business, the arbitration service is value added taxed in the EU country where the party has its permanent establishment or place of business. The arbitrator charges their fee with an invoice exempt from VAT, and the party applies the reverse charge procedure in its state of domicile.

C1 The VAT treatment of the arbitrator's fee will be determined in accordance with the VAT legislation of the arbitrator's state of domicile. The fee may be subject to or exempt from VAT depending on the legislation of the country in question. If the party is conducting business, the party must apply the reverse charge procedure in its state of domicile.

C2 If the party is from outside of the EU, the arbitrator can charge their fee exempt from VAT in accordance with the EU VAT Directive, regardless of whether the party is conducting business or not.

D1 The VAT treatment of the arbitrator's fee is determined on a case-by-case basis in accordance with the VAT legislation of the states where the arbitrator and the parties are domiciled.

E1 If the arbitrator is not deemed to conduct business, i.e., if it is considered that the arbitrator does not provide arbitration services as a business activity, the arbitrator charges their fee exempt from VAT. In such cases, the arbitrator is not subject to the invoicing provisions under the Finnish VAT Act. Please note that the FAI will request an invoice form the arbitrator regardless. The arbitrator charges their fee exempt from VAT regardless of whether the party is conducting business or not.

E2 If the party is not conducting business, the arbitrator subject to VAT charges their fee with an invoice including VAT in accordance with the VAT rate of the arbitrator's state of domicile.