



The Situation of Taxation in Finland

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Introduction

- VTT Technical Research Centre of Finland Ltd
 - used to update the taxation values before
 - now municipalities and tax authority
 - mainly based on cost-of-living index or similar
 - in many cases outdated and in imbalance between areas
- New legislation and methods of update are being prepared
- The former government decided not to introduce the legislation before the elections

Taxes

- Recurrent property tax
 - Cadastre 's role is to provide the basic info for the tax authority
 - Collected nationally but the tax is municipal
- Transfer tax
 - Based on the price in the deed
- Recurrent property tax was 7.9 % (2020) of municipal income of 24.1 bn €
- Transfer tax was 0.8.% (2020) out of 238 bn €



Existing Land Taxation System

- Valuation is old (10-20 years)
 - it has fallen behind current market values
- It is regionally in imbalance and thus unfair
- Valuation based on manual maps

Responsible authorities

- Recurrent property tax
 - Value defined by the Tax Authority
 - Percentage defined by the municipality along the lines in legislation, currently 0,41 – 2,00 %
- Transfer tax
 - Value according to the deed
 - Percentage according to the law, currently 4 %
 - NLS monitors that the tax is paid before the title is given

Goals of the New System

- Make a nationwide mass valuation of land, which is
 - up-to-date
 - clear and easy to understand
 - transparent
 - based on statistical calculations with geographical information about property transactions.
- To define new price zones and their prices for the whole of Finland
 - land is classified in to seven land use categories
 - each of them will have their own layer in a geographical information system (ArcGis)

Organisations involved in Land Tax

Carrying out renewal

Land



Buildings



Others involved

Subscriber

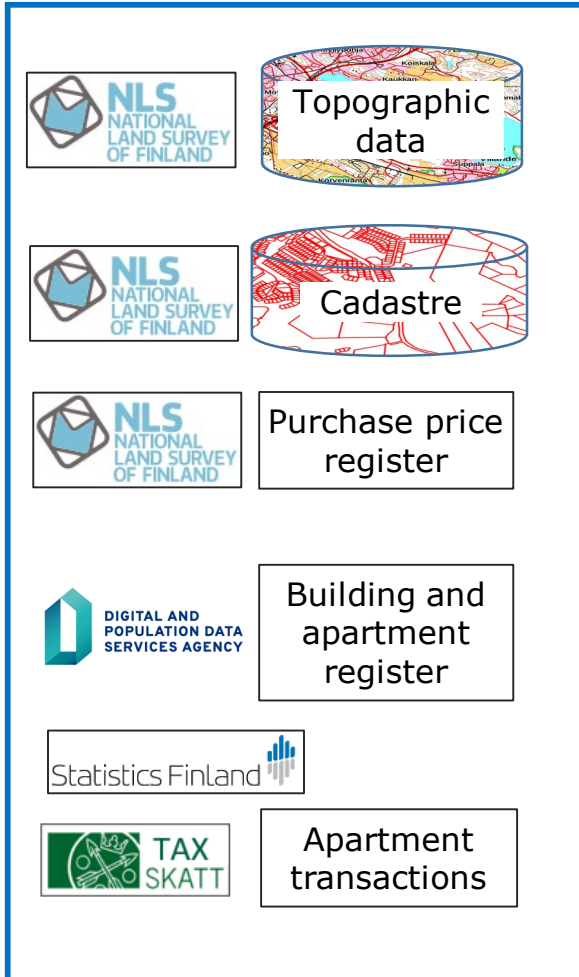


Collector of the tax Receiver of taxes

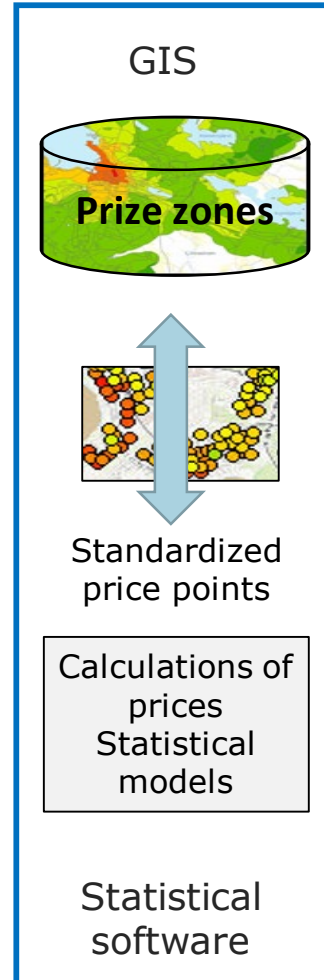


New land taxation system

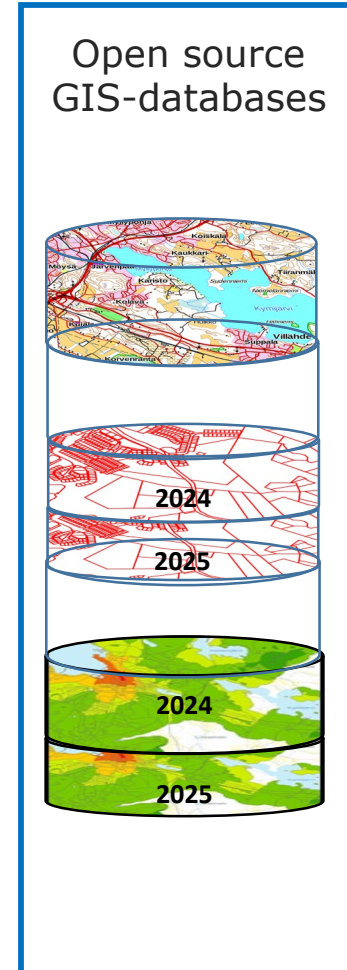
DATA



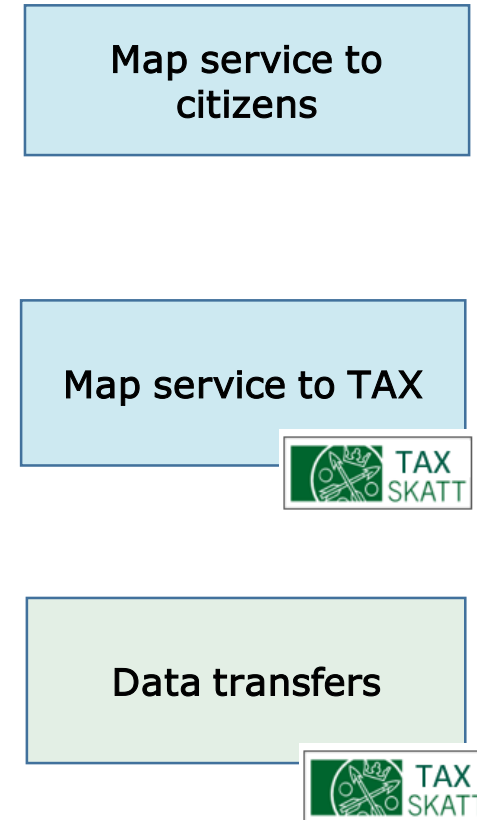
PRICE ZONES AND PRICES



SERVICE DATABASES



SERVICES



Map service to citizens


 **VERO SKATT** FI - Suomeksi

Maapohjan hintakartta


Palvelussa voi tarkastella kiinteistöverotuksen perustana olevia maapohjan alueellisia hintoja. Alueellisia hintatietoja voi hakea kiinteistötunnuksen ja maapohjan käyttötarkoituksen mukaan.

Valitse käyttötarkoitus: 


AP ja HAJA - Asuinpienaloalueet


Anna kiinteistötunnus: 

Esim./T.ex. 91-13-400-2

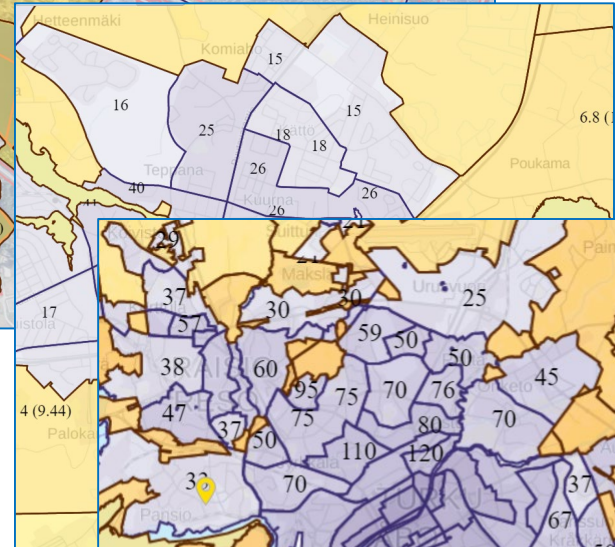
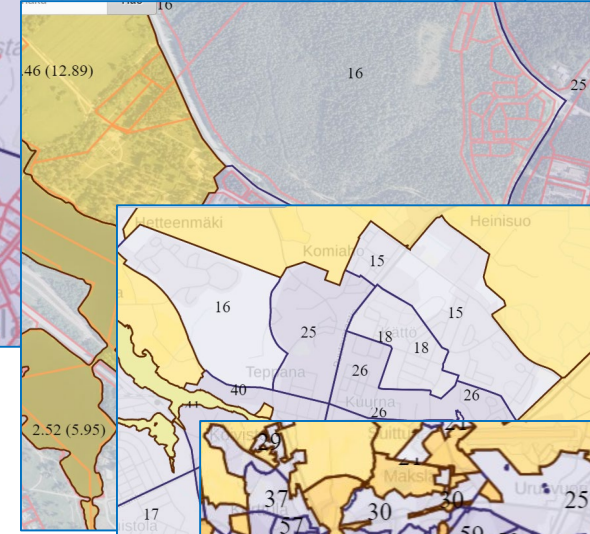
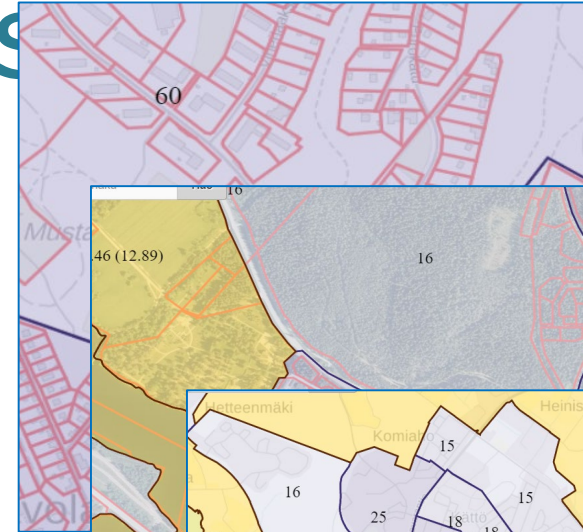
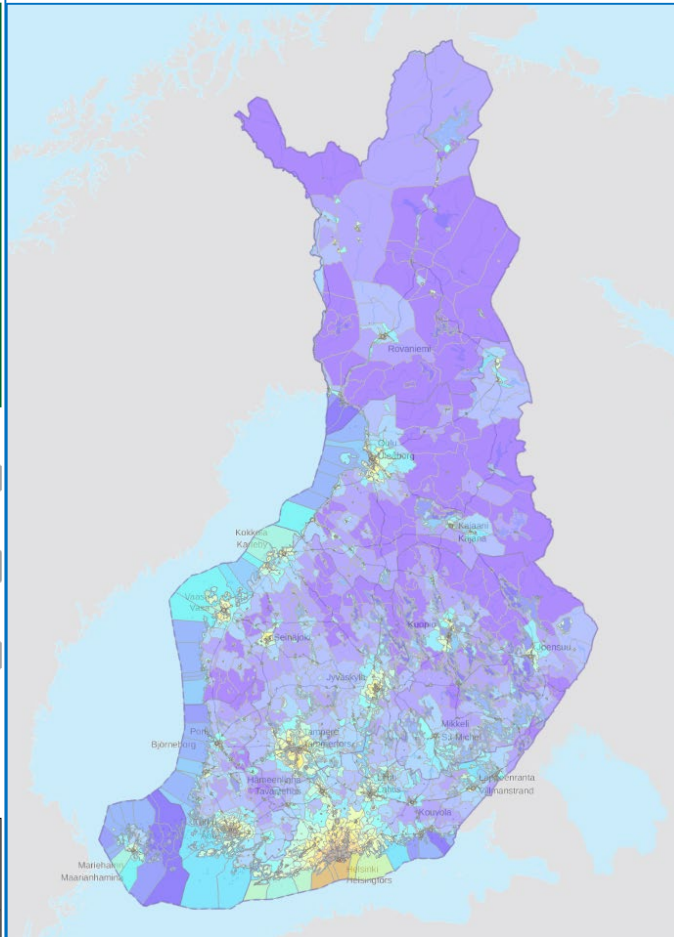
Valitse verovuosi: 

2021

Valittu hinta-alue: 

Muuta karttanäkymää: 

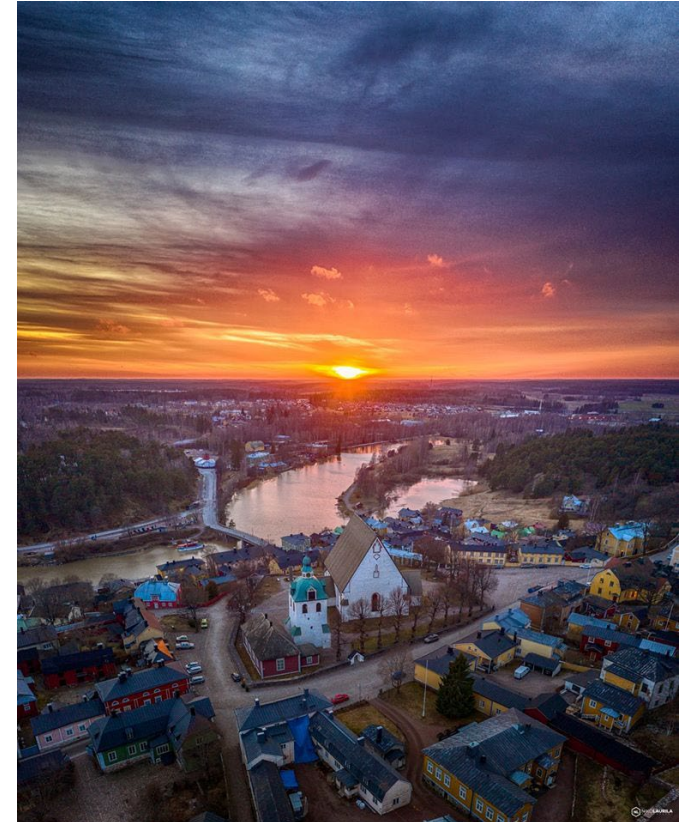
- Peruskartta
- Selkokartta
- Ilmakuvat
- Kiinteistörajat



Not final material

There is Light at the End of the Tunnel

- A revision is on its way
- NLS has done the analysis and is updating the taxation value information – price map
- Valuation will be made using mass valuation methods
- Goal to maintain the overall level of taxation intact
- Basic info will be open, but not on a real estate basis



Advancing together

