

# Finland Minimum Tax Act 187/2026

## Article-by-article summary and provision-by-provision comparison table

This memorandum focuses on the Minimum Tax Act changes that were adopted in March 2026 to align Finnish law with the OECD/G20 Inclusive Framework's 2024–2025 Administrative Guidance and the January 2026 side-by-side package.

## Key points

1. The amendment does not rewrite Finland's Pillar Two architecture, rate or taxpayer scope. Its function is mainly to incorporate later OECD guidance, refine deferred-tax and tax-allocation mechanics, add procedural tools, and insert the new 2026 safe harbours.
2. The strongest direct OECD codifications are the DTL recapture simplifications in sections 4:13–13c, the current/deferred tax allocation methods in sections 4:19a–19b, the Article 9.1 transition-DTA restrictions in sections 9:1a–1b, and the side-by-side / UPE / SBTI safe harbours in sections 9:12–15.
3. The law also adds a Finland-specific anti-avoidance rule and an advance-ruling system. Those are not OECD-mandated, but they are part of Finland's administration and integrity response to Pillar Two.
4. Effective date: 31 March 2026. Most amendments apply to fiscal years beginning on or after 1 January 2024; section 8:31 applies from fiscal years beginning on or after 1 January 2027; sections 9:12–15 and the related changes in section 10:6 apply from fiscal years beginning on or after 1 January 2026.

## Provision-by-provision comparison

Old text	New text	OECD source	Practical taxpayer consequence
<p><b>1:47 Hybrid entity.</b> Old law treated an entity as a hybrid only to the extent it was separately taxable in its own jurisdiction but tax transparent in the owner jurisdiction. It did not expressly deal with an entity in a no-income-tax jurisdiction that is nevertheless treated as flow-through by the owner jurisdiction.</p>	<p>Adds new para. 2: an entity is also a hybrid where there is no income tax in its location jurisdiction, the direct or indirect owner jurisdiction treats it as fiscally transparent, and it is not treated as tax-transparent under Finland's own section 49 rule.</p>	<p>June 2024 Administrative Guidance on allocation involving flow-through, hybrid and reverse-hybrid entities; general principle that covered taxes follow GloBE income.</p>	<p>Brings no-tax-jurisdiction hybrids into the Finnish hybrid framework; reduces scope for mismatches in allocating income and taxes to hybrids and reverse hybrids.</p>
<p><b>2:15 Investment / securitisation entity exception.</b> Section 15 only dealt with the mechanics of the election for an investment entity's dividend-taxable treatment. There was no securitisation-entity concept or carve-out in the Minimum Tax Act.</p>	<p>Retitles section 15 and adds new paras. 3–5 so that the exception also covers a securitisation entity. The law defines a securitisation entity by reference to exclusive securitisation activities, asset-backed creditor protection, and payment of substantially all cash flows to creditors, with a negligible equity return condition.</p>	<p>June 2024 Administrative Guidance and 2025 Consolidated Commentary paras. 148.2–148.4 on Securitisation Entities; QDMTT commentary allowing a jurisdiction to exclude them or ensure the tax is collected from another entity.</p>	<p>Qualifying securitisation vehicles are protected from bearing Finnish minimum tax directly; this is important for structured-finance groups and for QDMTT design consistency.</p>

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<p><b>2:17 Hybrid / reverse-hybrid taxes in the Finnish DMTT.</b> Section 17 only referred to a hybrid entity. It excluded foreign tax on a Finnish hybrid's income from the Finnish domestic top-up tax computation and did not expressly restore Finland-imposed owner-level tax on a reverse hybrid.</p>	<p>Retitles the section and adds para. 3. For Finnish domestic top-up tax, tax recorded in the owner constituent entity's books is taken into account if it is allocated to the hybrid or reverse hybrid under section 4:18, is levied in Finland, and is levied on the hybrid or reverse hybrid's income.</p>	<p>QDMTT Commentary paras. 118.28–118.30 (cross-border taxes must be excluded), read with the principle that domestic taxes imposed by the QDMTT jurisdiction need not be excluded in the same way as foreign owner-level taxes.</p>	<p>Finland preserves Finnish tax in the DMTT ETR while continuing to screen out foreign owner-level taxes; this should reduce under-taxation of Finnish hybrid income without compromising QDMTT architecture.</p>
<p><b>3:5 Intra-group transaction adjustments.</b> The arm's-length adjustment rule applied generally, without an express temporal limitation tied to the transition year.</p>	<p>Adds new para. 5 providing that section 3:5 applies only to transactions undertaken in the transition year referred to in section 9:1 or later.</p>	<p>No single OECD paragraph; this is a domestic timing rule aligned with transition-year mechanics in the GloBE framework.</p>	<p>Limits retrospective restatement risk for pre-transition transactions and narrows the period that must be tested under the Finnish GloBE transfer-pricing adjustment rule.</p>
<p><b>3:10 Election for a domestic group-tax regime.</b> The section allowed an election for a jurisdictional group-tax regime but did not identify what counts as a Finnish group-tax group.</p>	<p>Adds new para. 3: a group-taxation group in Finland means Finnish constituent entities that have given or received group contributions under the Finnish Group Contributions Act.</p>	<p>Not a direct OECD guidance item; this is a domestic implementation clarification for the jurisdictional group-tax election contemplated by the Model Rules.</p>	<p>Provides a clear Finnish-law hook for using the election and limits disputes over which entities belong to the relevant domestic tax-consolidation perimeter.</p>
<p><b>3:13a Accounting write-downs.</b> No express rule required GloBE carrying values to be brought down later if accounting carrying values were written down after a transition adjustment or election had produced higher GloBE values.</p>	<p>Adds a new section requiring GloBE values to be adjusted down to accounting write-down values where, because of the chapter 3 rules, elections or section 13 situations, the values used for GloBE income/loss differ from accounting book values and accounting write-downs later reduce the carrying values below the GloBE values.</p>	<p>Broadly aligned with OECD transition and value-alignment logic; no single paragraph was located that matches the Finnish wording verbatim.</p>	<p>Prevents taxpayers from retaining inflated GloBE asset values after accounting impairments and therefore avoids overstated deductions or understated gains in later years.</p>
<p><b>4:9 Deferred-tax items excluded from total deferred-tax adjustment.</b> Section 4:9 already excluded certain deferred-tax items and had a special rule for DTA arising from foreign tax on CFC income where the owner entity had a domestic deductible loss. It did not expressly extend that mechanism to PEs, hybrids and reverse hybrids.</p>	<p>Amends 4:9(2)(1) and adds para. 4 so that the special DTA rule also applies to permanent establishments, hybrid entities and reverse hybrid entities.</p>	<p>June 2024 Administrative Guidance on tax allocation, including CFC, PE, hybrid and reverse-hybrid contexts, and on the treatment of creditable foreign taxes in deferred-tax computations.</p>	<p>Broadens the circumstances in which foreign-tax-related DTA can be recognised in the Finnish deferred-tax adjustment computation and aligns the treatment across CFC and PE/hybrid structures.</p>
<p><b>4:11 Unclaimed accrual election.</b> A one-year election existed not to include an increase in a deferred tax liability in the total deferred-tax adjustment amount if the liability could not be expected to be paid within the five-year period. The rule did not yet specify grouping granularity or the interaction with later DTL tracking.</p>	<p>Adds paras. 2–3. The election may be made per individual DTL, general ledger account or DTL grouping, and not for only part of an account or grouping. It may be made regardless of whether the liability is expected to be paid within the recapture period. If the taxpayer later moves to the section 13–13c tracking regime, payment of DTLs previously excluded by the election is not taken into account in adjusted covered taxes.</p>	<p>June 2024 DTL recapture guidance, especially the Five-Year Election and the simplified tracking approaches for DTLs.</p>	<p>Adds flexibility on election granularity but blocks double counting when the taxpayer later moves from the election to tracked DTL recapture.</p>
<p><b>4:13 Deferred tax liability recapture – core rule.</b> Section 4:13 contained a straightforward five-year recapture rule for DTLs that had not reversed, but it did not provide an account-level or category-level tracking methodology.</p>	<p>Rewrites the section so DTLs may be tracked by general ledger account or DTL grouping. The group must identify whether the tracked DTLs are subject to recapture, section 14 or section 11, and must be able to show when the accrual has reversed.</p>	<p>June 2024 Administrative Guidance on practical administration of the DTL recapture rule through aggregate DTL categories and account-based tracking.</p>	<p>Moves Finland from a simple legal recapture concept to an administrable tracking regime that mirrors large-group accounting processes.</p>

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<p><b>4:13a Restrictions on DTL groupings.</b> No dedicated grouping restrictions existed because Finnish law did not yet allow systematic GL-account or category tracking for DTL recapture.</p>	<p>Adds detailed constraints: no grouping for DTLs linked to non-amortisable intangibles/goodwill, intangibles with useful lives over five years, or related-party receivables/payables; no grouping where an account could produce a DTA or both a DTL and DTA overall; and no inclusion of deferred taxes that are excluded from section 4:6. If a tracked account/group contains a section 4:14 DTL, the whole tracked account/group must follow section 13 tracking.</p>	<p>June 2024 DTL recapture guidance on what can and cannot be grouped in an aggregate DTL category, especially for high-risk or long-lived items.</p>	<p>Restricts simplification to cases where recapture can be monitored reliably; taxpayers will need more granular tracking for intangibles and related-party financing items.</p>
<p><b>4:13b FIFO / LIFO tracking mechanics.</b> No express FIFO/LIFO methodology or definitions of testing year, testing period, unpaid accrual or non-qualifying accrual were provided.</p>	<p>Adds detailed operating rules. The taxpayer may use FIFO where conditions are met; otherwise LIFO applies. The section defines the testing year, the five-year testing period, unpaid accrual, non-qualifying accrual and the 'acceptable maximum amount' for comparing outstanding DTL balances at the end of the testing period.</p>	<p>June 2024 DTL recapture guidance on FIFO and LIFO methodologies for determining reversals in aggregate DTL categories.</p>	<p>Provides a practical compliance method for testing whether grouped DTLs have reversed in time; this is a major implementation rule for large taxpayers.</p>
<p><b>4:13c Short-term DTLs.</b> No explicit carve-out existed for accounts or groups where all DTLs are demonstrably short-term.</p>	<p>Adds a short-term DTL simplification. Where the taxpayer can show that all DTLs in an account or grouping will be paid within the section 13 period, the taxpayer need not apply sections 13–13b. A group can also include DTA if all of the DTLs in the group are short-term.</p>	<p>June 2024 guidance on short-term DTL simplifications in the DTL recapture regime.</p>	<p>Reduces compliance for clearly short-lived timing differences, but only where the taxpayer can document timely payment.</p>
<p><b>4:17 Taxes allocated to tax-transparent entities.</b> Section 4:17 allocated taxes in the books of a tax-transparent entity to the owner entity only for the GloBE income allocated under section 3:22(5). It did not expressly state that CFC tax allocated under section 4:18 can then also be pushed to a tax-transparent entity.</p>	<p>Adds new para. 2 confirming that section 4:17 also applies to CFC tax that has been allocated to a tax-transparent entity under section 4:18.</p>	<p>June 2024 guidance on how CFC taxes interact with tax-transparent entities and on the principle that covered taxes follow the GloBE income to which they relate.</p>	<p>Prevents a break in the allocation chain where the CFC itself is tax transparent for another owner; relevant to hybrid funds and transparent holding structures.</p>
<p><b>4:18 Taxes allocated to CFCs, hybrids and reverse hybrids.</b> The heading and operative text referred to CFCs and hybrids, but not expressly to reverse hybrids. Owner-book tax was allocated to a hybrid only if it related to the hybrid's GloBE income; the reverse-hybrid case was not spelled out.</p>	<p>Retitles the section and amends para. 2 so that covered taxes in the owner constituent entity's books related to the GloBE income of a hybrid or reverse hybrid are allocated to that entity. The existing passive-income limits remain relevant.</p>	<p>June 2024 guidance on tax allocation to CFCs, hybrids and reverse hybrids, including the principle that covered taxes should follow the income.</p>	<p>Makes reverse hybrids an explicit part of the Finnish allocation rules and reduces technical uncertainty for domestic and cross-border fund/holding structures.</p>
<p><b>4:19a Method for allocating current covered taxes.</b> Finnish law contained the general allocation rules in sections 4:16–19, but no detailed statutory method for current-tax allocation in cross-crediting systems.</p>	<p>Adds a four-step method for current-tax allocation where the main entity or owner jurisdiction allows foreign tax credits against taxes on foreign income other than the same item of income. The method determines foreign income, derives allocable taxes, computes allocation keys for each PE / CFC / hybrid / distributing entity / main entity, and allocates pro rata.</p>	<p>June 2024 Administrative Guidance on cross-crediting allocation mechanisms for Article 4.3.2 taxes.</p>	<p>A major technical rule for groups with foreign tax credit systems; reduces arbitrary push-down and should improve consistency between Finnish law and OECD allocation mechanics.</p>

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<p><b>4:19b Method for allocating deferred covered taxes.</b> No dedicated statutory method existed for allocating deferred covered taxes among PEs, CFCs, hybrids, reverse hybrids and distributing entities.</p>	<p>Adds a staged method that classifies income into non-GloBE income, GloBE non-passive income and GloBE passive income; computes deferred taxes before foreign tax credits; allocates the amounts by class; and permits a five-year jurisdictional election not to allocate deferred taxes in sections 4:16–19 situations.</p>	<p>June 2024 Administrative Guidance on allocation of deferred taxes, including the Five-Year Election and the distinction between passive and non-passive income for blended CFC / hybrid contexts.</p>	<p>Creates a domestic framework for deferred-tax push-down that is much closer to OECD practice; the five-year election offers simplification but may affect ETR outcomes.</p>
<p><b>6:7a Timing of joiners / leavers.</b> The joiner / leaver rules in sections 6:3–7 had no explicit temporal rule tied to the transition year.</p>	<p>Adds section 6:7a: sections 6:3–7 apply only to transfers carried out in the transition year referred to in section 9:1 or later, except section 6:3(3), which also applies earlier.</p>	<p>Transition rule / domestic implementation clarification rather than a stand-alone OECD administrative-guidance provision.</p>	<p>Narrows the periods in which groups must apply the Finnish joiner / leaver rules and reduces the need to revisit older internal transfers.</p>
<p><b>6:11a Timing of asset / liability transfer rules.</b> No explicit timing rule linked the asset/liability transfer rules in sections 6:8–11 to the transition year.</p>	<p>Adds section 6:11a so those rules only apply to transfers carried out in the section 9:1 transition year or later.</p>	<p>Transition rule / domestic implementation clarification.</p>	<p>Provides a clean starting point for the Finnish transfer-basis rules and avoids reopening pre-transition restructurings.</p>
<p><b>8:11 Five-year elections.</b> The law already set out which elections were five-year elections and how long they ran. For the listed elections, the GloBE information return was already the filing location, but the rule was not general for every five-year election later inserted into the Act.</p>	<p>Rewrites the opening of section 8:11 so that if an election under the Act is made for five years, it is valid for five fiscal years from the year of election, can be revoked after the period, and is made in the GloBE information return.</p>	<p>Administrative / filing alignment with GIR-based elections; no single OECD paragraph mandates this drafting.</p>	<p>Creates a uniform filing rule for new five-year elections added by the 2026 amendments, especially the deferred-tax allocation election.</p>
<p><b>8:12 Annual elections.</b> Section 8:12 listed the specific annual elections then in the Act and said they were made in the GloBE information return.</p>	<p>Recasts section 8:12 generally: any one-year election under the Act is valid for one fiscal year and is made in the GloBE information return.</p>	<p>Administrative / GIR alignment; domestic simplification.</p>	<p>Future-proofs annual election mechanics for the new SBTI safe-harbour election and the unclaimed accrual election.</p>
<p><b>8:31 Anti-avoidance rule.</b> No bespoke minimum-tax anti-avoidance rule existed.</p>	<p>Adds a GAAR-style rule: where arrangements or steps contrary to the Act's purpose are undertaken with the obvious purpose of avoiding scope, reducing top-up tax, eliminating top-up tax entirely, or satisfying elections / presumptions artificially, the Act applies as if the arrangement had not been undertaken. The rule requires consideration of non-tax business value and expressly refers to OECD Inclusive Framework commentary examples. Taxpayer must be heard first.</p>	<p>Not directly mandated by a specific OECD guidance paragraph, but expressly tied in the statute to examples in the OECD Model Rules Commentary.</p>	<p>Raises risk for planning that manufactures safe-harbour or election outcomes without substantive business purpose; gives Finnish tax authorities a direct anti-abuse tool in Pillar Two audits.</p>
<p><b>8:32–33 Advance rulings and appeals.</b> No dedicated advance-ruling regime existed under the Minimum Tax Act.</p>	<p>Adds an advance-ruling mechanism administered by the Finnish Tax Administration for key Pillar Two questions, plus appeal rules and urgency treatment. Applicants must also disclose relevant foreign rulings and judgments on the same matter; failure makes the Finnish ruling void.</p>	<p>Not specifically required by OECD guidance; a domestic certainty and administration measure responding to the complexity of Pillar Two.</p>	<p>Gives taxpayers a route to obtain Finnish certainty on top-up tax, ETR, status and location issues, but with a strict disclosure burden for foreign rulings.</p>

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<p><b>9:1 Transition-year DTA / DTL rule.</b> The transition year for a jurisdiction meant the first fiscal year in which the group was in scope for that jurisdiction. Section 9:1 excluded DTA from excluded items arising after 30 November 2021 and contained a transfer-basis rule for pre-transition transfers, but it did not address interaction with the Transitional CbCR Safe Harbour.</p>	<p>Amends para. 1 so that if the jurisdiction uses the Transitional CbCR Safe Harbour under section 10:5, the transition year is instead the first fiscal year after that safe harbour stops applying. It also amends para. 8 so the acquiring entity's DTA recognition rule does not apply to DTA within new section 9:1a(1)–(3).</p>	<p>January 2025 Article 9.1 guidance, read together with the transitional safe-harbour framework; the amendment prevents transition-year DTA rules from being bypassed by TCSH timing.</p>	<p>Defers the transition-year clock where TCSH applies and coordinates the general transition-DTA rule with the new governmental-measures restrictions.</p>
<p><b>9:1a Governmental measures / new CIT DTAs.</b> No dedicated statutory rule singled out DTA arising from post-30 November 2021 governmental arrangements, retroactive tax elections, or a newly introduced corporate income tax in a no-CIT jurisdiction.</p>	<p>Adds section 9:1a. It excludes from the transition DTA computation: DTA from governmental arrangements that grant a specific tax credit or relief; DTA from retroactive elections/changes after tax has been filed or assessed; DTA from book/tax basis differences caused by a newly introduced CIT in a jurisdiction that previously had none; and DTA attributable to losses arising more than five fiscal years before the new CIT took effect. The linked DTL is also excluded in the new-CIT case.</p>	<p>January 2025 Article 9.1 Administrative Guidance, especially paras. 8.3–8.5 and 8.9 on governmental arrangements, retroactive elections and new CIT regimes.</p>	<p>Directly implements the OECD's anti-step-up transition DTA restrictions; material for groups relying on negotiated tax benefits, retroactive elections or new domestic tax regimes.</p>
<p><b>9:1b Grace period for certain excluded DTAs.</b> No grace-period rule existed for partial temporary recognition of deferred tax expense arising from reversal of DTAs that section 9:1a now excludes.</p>	<p>Adds a limited grace period. Deferred tax expense from reversal of section 9:1a(1)(1)–(2) DTA may be recognised for fiscal years starting from 1 Jan 2024 and before 1 Jan 2026, ending by 30 Jun 2027; reversal of section 9:1a(1)(3) DTA may be recognised for fiscal years starting from 1 Jan 2025 and before 1 Jan 2027, ending by 30 Jun 2028. In each case the cap is 20% of the originally recorded DTA. The grace period is turned off for arrangements, elections or new CIT introduced or modified after 18 Nov 2024.</p>	<p>January 2025 Article 9.1 Administrative Guidance, especially paras. 8.8–8.10 and the 18 November 2024 cut-off.</p>	<p>Implements the OECD's limited relief for already-booked DTAs while preventing taxpayers from accelerating new governmental or election-based tax benefits after the OECD announcement date.</p>
<p><b>9:2 Initial-phase MNE relief / Finnish DMTT.</b> Initial-phase relief could reduce top-up tax to zero in the first five years for qualifying groups, without a special Finland-only condition for domestic top-up tax where a parent already applied a qualifying IIR.</p>	<p>Adds para. 10: for Finnish domestic top-up tax, the relief is available only if the Finnish constituent entity is not directly or indirectly owned by a parent entity applying a qualifying IIR.</p>	<p>Consistent with the OECD architecture that domestic top-up relief should not duplicate protection already provided through a qualifying IIR.</p>	<p>Stops duplicative use of the initial-phase relief where Finnish low-taxed income is already brought under a qualifying parent-level IIR.</p>
<p><b>9:3 Filing extension for transition year.</b> The 18-month filing extension applied to the first transition year only.</p>	<p>Extends the 18-month deadline so it also applies to the first year in which the group becomes subject to the Transitional CbCR Safe Harbour / the first year after that safe harbour becomes relevant under the amended transition-year definition.</p>	<p>Coordination with TCSH; domestic administrative alignment.</p>	<p>Gives extra filing time not only in the first in-scope year but also where the safe-harbour transition timing moves the relevant filing year.</p>
<p><b>9:12 Side-by-Side / parallel-regime safe harbour.</b> No such safe harbour existed in Finnish law.</p>	<p>Adds a new election: top-up tax under the IIR and UTPR is deemed zero for constituent entities covered by the safe harbour where the UPE jurisdiction is recognised in the OECD special peer review as having a qualified side-by-side / parallel regime. The relief also extends to the group's share of a JV or JV subsidiary.</p>	<p>January 2026 Side-by-Side Package: SbS Safe Harbour.</p>	<p>Potentially removes IIR/UTPR liability for groups headquartered in a qualifying SbS-regime jurisdiction, but only for those regimes recognised in OECD peer review. Consistent with the OECD package, this safe harbour should not switch off Finnish QDMTT / domestic top-up tax.</p>

Old text	New text	OECD source	Practical taxpayer consequence
<b>9:13 UPE safe harbour.</b> No UPE-specific safe harbour existed.	Adds a new election under which the UTPR top-up tax for constituent entities in the UPE jurisdiction is deemed zero if the UPE jurisdiction has a qualified UPE regime in the OECD special peer review.	January 2026 Side-by-Side Package: UPE Safe Harbour.	Can remove UTPR exposure in the UPE jurisdiction, but only for qualifying UPE regimes and only for entities in that jurisdiction. Consistent with the OECD package, it does not turn off Finnish QDMTT / domestic top-up tax.
<b>9:14 Substance-based tax incentive safe harbour.</b> No SBTI safe harbour existed in Finnish law.	Adds a new election under which the jurisdictional top-up tax is reduced to zero to the extent it corresponds to the recognisable amount of qualifying tax incentives. A qualifying tax incentive must be generally available, reduce covered taxes for the year or future years, and be based on expenditure or tangible property produced in the jurisdiction; QRTC / MTTC can qualify through an annual election. Incentives whose tax benefit exceeds the relevant expenditure, or that relate solely to excluded income, are not eligible.	January 2026 Side-by-Side Package: Substance-based Tax Incentive Safe Harbour. The OECD package also requires that a qualifying incentive arise independently of a governmental arrangement; the Finnish text is close on 'general availability' and expenditure / production basis, but does not restate that OECD phrase verbatim.	Creates a potentially important relief for expenditure-based or production-based incentives from 2026 onward, especially for manufacturing and green-transition projects.
<b>9:15 Computation of the SBTI safe harbour.</b> No domestic computational rule existed because the SBTI safe harbour had not yet been enacted.	Adds the computation rule. Adjusted covered taxes are increased by the lower of QTIs used in the year and the 'substance cap'. The cap is generally the greater of 5.5% of eligible payroll or eligible tangible-asset depreciation; by five-year election, it can instead be 1% of the carrying cost of eligible tangible assets, excluding land and other non-depreciable assets. The provision also includes rules for capitalised payroll and for revoking the asset-cost election.	January 2026 Side-by-Side Package: SBTI Safe Harbour, including the 5.5% cap and 1% elective alternative.	Sets the actual amount of relief available under section 9:14 and creates planning / modelling choices for groups that rely on Finnish investment incentives.
<b>10:6 Transitional CbCR Safe Harbour definitions.</b> Simplified Covered Taxes excluded non-covered taxes and uncertain-tax-position taxes, but not the new Article 9.1 governmental-measures items. The transition period ran for fiscal years beginning on or before 31 Dec 2026 and ending by 30 Jun 2028. The transition rate was 17% only for fiscal years beginning in 2026.	Amends Simplified Covered Taxes to exclude taxes linked to section 9:1a DTA / DTL unless recognised under section 9:1b. Extends the transition period to fiscal years beginning on or before 31 Dec 2027 and ending by 30 Jun 2029. Extends the 17% transition rate to fiscal years beginning in both 2026 and 2027.	January 2025 Article 9.1 Administrative Guidance (Simplified Covered Taxes interaction) and January 2026 Side-by-Side Package extending the Transitional CbCR Safe Harbour by one year.	Implements the Article 9.1 DTA restrictions inside the TCSH computation and gives taxpayers one extra year of TCSH availability.

## Sources used

- Finland, Law 187/2026 amending the Minimum Tax Act (published 24 March 2026; effective 31 March 2026).
- Finland, Law 1308/2023 (original Minimum Tax Act), as subsequently amended including by Law 917/2024 and the related 2025 investment-credit legislation where relevant.
- OECD, Administrative Guidance on the Global Anti-Base Erosion Model Rules, June 2024.
- OECD, Administrative Guidance on Article 9.1 of the GloBE Model Rules, January 2025.
- OECD, Consolidated Commentary to the GloBE Model Rules (2025).
- OECD, Global Anti-Base Erosion Model Rules (Pillar Two), Side-by-Side Package, January 2026.