

Instructions for contractor's obligation clarification for foreign suppliers

9.6.2025

Fulfilment of the reporting contractor's obligation under section 5 of the Contractor's Liability Act for companies registered abroad.

According to the Contractor's Liability Act, if a foreign company is a party to a contract, the corresponding information referred to in section 5 (1) of the Act must be submitted with a registry extract or similar certificate in accordance with the legislation of the company's country of establishment or in another generally accepted manner. The attached table provides information, by section 5 of the Act, on which certificate or similar document, taking into account foreign legislation, can be considered, at least in the case of companies registered in the countries concerned, as an equivalent and reliable statement in the fulfilment of the customer's obligation to report.

If the foreign company has a business ID in Finland at the time of concluding the contract, the subscriber must find out the information on Finland and the company's home country in accordance with section 5 (1) (1) and (3) of the Contractor's Liability Act.

1.1 Prepayment register 1.2 Employer register 1.3 Register of VAT payers	2. Extract from the Trade Register	3. Proof of payment of taxes, tax debt certificate or tax debt payment plan	4. Proof of taking out pension insurance and payment of pension insurance premiums or proof of a payment agreement concerning overdue pension insurance premiums	5. A description of the collective agreement or the main terms and conditions of employment applicable to the work 6. Report on Occupational Health Care	7. Statement on accident insurance (applies only to construction activities)
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1.1. prepayment register

1.2. employer register

1.3. VAT register

2. Extract from the Trade Register

3. Proof of payment of taxes, tax debt certificate or tax debt payment plan

4. Proof of taking out pension insurance and payment of pension insurance premiums or proof of payment agreement concerning overdue pension insurance premiums

5. A description of the collective agreement or the main terms and conditions of employment applicable to the work

6. Statement on occupational health care

7. Statement on accident insurance (applies only to construction activities)

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Netherlands

- 1.1. Certificate/Register extract issued by Belastingdienst (Nederland)
- 1.2. same as certificate according to 1.1.
- 1.3. same as certificate according to 1.1.
2. Certificate/ Register extract issued by Handelsregister – KvK (HR)
3. Certificate/extract from the register issued by Belastingdienst (Nederland)
4. An A1 certificate issued by the Sociale Verzekeringsbank (SVB) or a certificate issued by a Finnish pension provider insuring the contract partner's employees
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by the Sociale Verzekeringsbank (SVB) or a certificate issued by a Finnish accident insurance company that insured the contract partner's employees for accident insurance taken out in Finland.

Spain

- 1.1. La Agencia Estatal de Administración Tributaria (AEAT), abbreviated Certificate/extract from the register issued by the Agencia Tributaria
- 1.2. same as certificate according to 1.1.
- 1.3. same as certificate according to 1.1.
2. Certificate/extract from the register issued by El Registro Mercantil Central (de España) or the certificate/extract from the register issued by the local Registro Mercantil (Territorial)
3. La Agencia Estatal de Administración Tributaria (AEAT), abbreviated Certificate/extract from the register issued by the Agencia Tributaria
4. An A1 certificate issued by La Tesorería General de la Seguridad Social (TGSS) or El Instituto Nacional de la Seguridad Social (INSS) or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by La Tesorería General de la Seguridad Social (TGSS) or El Instituto Nacional de la Seguridad Social (INSS), or a certificate issued by a Finnish accident insurance company insuring the contract partner's employees from Finland.

Iceland

- 1.1. Certificate/extract from the register issued by the Ríkisskattstjóri (RSK) agency
- 1.2. Certificate/extract from the register issued by the Ríkisskattstjóri (RSK)
- 1.3. Certificate/extract from the register issued by the Ríkisskattstjóri (RSK)
2. Certificate/extract of registry issued by the Ríkisskattstjóri (RSK) agency Certificate/extract of registry issued by the agency
3. Certificate/extract of registry issued by the Ríkisskattstjóri (RSK) agency Certificate/extract of registry issued by the agency
4. A1 certificate issued by the Tryggingastofnun agency or a certificate issued by a Finnish pension provider that has insured the contract partner's employees
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. A1 certificate issued by the Tryggingastofnun agency or a certificate issued by a Finnish accident insurance company that insured the contract partner's employees for accident insurance taken out in Finland.

Great Britain

- 1.1. Certificate/extract from the register issued by the HM Revenue and Customs (HMRC) Agency
- 1.2. Certificate/extract of registration as an employer issued by HM Revenue and Customs (HMRC)
- 1.3. Certificate/extract from the register issued by HM Revenue and Customs (HMRC)
2. Certificate/extract from the register of companies issued by Companies House
3. Certificate/extract from the register issued by HM Revenue and Customs (HMRC)
4. An A1 certificate issued by The Pension Service or a certificate issued by a Finnish pension provider that has insured the contract partner's employees
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by The Pension Service institution or a certificate issued by a Finnish accident insurance company that has insured the contract partner's employees for accident insurance taken out in Finland.

Latvia

- 1.1. Certificate/extract from the register issued by the Valsts ieņēmumu dienests (vid) agency
- 1.2. There is no employer register
- 1.3. Certificate/extract from the register issued by the Valsts ieņēmumu dienesta (vid)
2. Certificate/extract from the register of companies issued by the Latvijas Republikas uzņēmumu reģistrs
3. Certificate/extract from the register issued by the Valsts ieņēmumu dienests (vid)
4. An A1 certificate issued by the Valsts sociālās apdrošināšanas aģentūra: (VSAA) or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by the Valsts sociālās apdrošināšanas aģentūra (VSAA) or a certificate issued by a Finnish accident insurance company that insured the contract partner's employees from Finland.

Lithuania

- 1.1. Certificate/extract from the register issued by the Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)
- 1.2. There is no employer register
- 1.3. Pridėtinės vertės mokesčio mokėtojo registracijos pažymėjimas certificate/registry extract issued by Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)
2. Certificate/extract from the register (registravimo pažymėjimas) issued by the Juridinių asmenų registras (Juridinių asmenų registras) of registration of legal persons
3. Certificate/extract from the register issued by Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)
4. An A1 certificate issued by the Valstybinio socialinio draudimo fondo valdybos or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. The A1 certificate issued by the Valstybinio socialinio draudimo fondo valdybos institution or the certificate issued by the Finnish accident insurance company that insured the contract partner's employees for accident insurance taken out in Finland.

Norway

- 1.1. Certificate/extract of registry issued by the Skattetaten agency
- 1.2. Certificate/extract of registry issued by the Skattetaten agency
- 1.3. Certificate/extract from the register issued by the Skattetaten agency
2. Issued by the Enhetsregisteret- agency - certificate/register extract of registration in the company register (foretaksregisteret)
3. Skatteetaten- - certificate/extract of registry issued by the Office - certificate/extract of registry issued by the Office
4. An A1 certificate issued by the Norges arbeids- og velferdsetaten (NAV) or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by the Norges arbeids- og velferdsetaten (NAV) agency or a certificate issued by a Finnish accident insurance company that insured the employees of the contract partner concerning accident insurance taken out in Finland.

Poland

- 1.1. Certificate issued by the Urząd Skarbowy (US) agency (nip ID)
- 1.2. There is no employer register
- 1.3. Document issued by Urząd Skarbowy (US) indicating Numer Identyfikacji Podatkowej (nip ID)
2. Polish-owned companies: certificate/registration extract issued by the Główny Urząd Statystyczny GUS) agency, indicating the Regon code - for Polish-owned companies, the same registration extract as for foreign-owned companies is also valid – foreign-owned companies: registration extract issued by the Krajowy Rejestr Sadowy (KRS) agency
3. Urząd Skarbowy (US)- certificate issued by the Agency (form ZAS-W)
4. Zakładu Ubezpieczeń Społecznych (ZUS)- A1 certificate issued by the agency or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. Zakładu Ubezpieczeń Społecznych (ZUS)- an A1 certificate issued by the agency or a certificate issued by a Finnish accident insurance company that insured the contract partner's employees from Finland.

France

- 1.1. Certificate/extract from the Taxation Directorate of the Direction générale des Finances publiques (DGFIP)
- 1.2. There is no employer register
- 1.3. Certificate/Extract from the Taxation Directorate of the Direction générale des Finances publiques (DGFIP) issued by the Direction générale des Impôts (DGI)
2. Certificate/extract of registration (extrait du regist du commerce et des sociétés) issued by the Greffe du Tribunal de Commerce on registration in the commercial register
3. Certificate/Extract from the Taxation Directorate of the Direction générale des Finances publiques (DGFIP) issued by the Direction générale des Impôts (DGI)
4. An A1 certificate issued by the Caisse Nationale d'Assurance Vieillesse des Travailleurs Salariés (CNAVTS) or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by the Caisse Nationale d'Assurance Vieillesse des Travailleurs Salariés (CNAVTS) or a certificate issued by a Finnish accident insurance company that insured the contract partner's employees from Finland.

Romania

- 1.1. Certificate/extract from the register issued by Agenția Națională de Administrare Fiscală (ANAF)
- 1.2. There is no employer register
- 1.3. Certificate/extract from the register issued by Agenția Națională de Administrare Fiscală (ANAF)
2. Certificate/extract from the register of companies maintained by the Romanian Ministry of Justice (Oficiul Național al Registrului Comerțului)
3. Certificate/extract from the register issued by Agenția Națională de Administrare Fiscală (ANAF)
4. An A1 certificate issued by the Casa Nationala de Pensii si Alte Drepturi de Asigurari Sociale (CNPAS) or a certificate issued by a Finnish pension provider insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. A1 certificate issued by the Casa Nationala de Pensii si Alte Drepturi de Asigurari Sociale (CNPAS) or a certificate issued by a Finnish accident insurance company that insures the contract partner's employees for accident insurance taken out in Finland.

Sweden

- 1.1. Certificate/extract from the register issued by the Skatteverket
- 1.2. Certificate/extract of registration with the Employer Register (arbetsgivarregister) issued by the Skatteverket
- 1.3. Certificate/extract from the register issued by the Skatteverket
2. Certificate/extract of registration with the Business Register (bolagsregister) issued by the Bolagsverket
3. Certificate/extract from the register issued by the Skatteverket
4. A1 certificate issued by the Pensionsmyndigheten institution or a certificate issued by a Finnish pension provider that has insured the contract partner's employees
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. A1 certificate issued by the Pensionsmyndigheten institution or a certificate issued by a Finnish accident insurance company that insured the contract partner's employees for accident insurance taken out in Finland.

Germany

- 1.1. Certificate/Register extract issued by the local Finanzamt office of the Finanzverwaltung Office (Ansässigkeitsbescheinigung/ certificate of fiscal residence)
- 1.2. Certificate/Register extract (Bescheinigung in Steuersachen) issued by the local Finanzamt office of the Finanzverwaltung agency, which includes an entry of employer information (Lohnsteuer, Arbeitgeber)
- 1.3. Certificate/Register extract (Bescheinigung in Steuersachen) issued by the local Finanzamt office of the Finanzverwaltung Agency
2. Certificate/extract of registration issued by the Handelsregister (Handelsregistrauszug, abbreviation HR-Auszug) of registration in the Trade Register
3. Certificate/Register extract issued by the Finanzverwaltung office (Bescheinigung in Steuersachen)
4. A1 certificate issued by the Deutsche Rentenversicherung Bund or Deutsche Rentenversicherung Nord or Deutsche Rentenversicherung Knappschaft-Bahn-See- I or a certificate issued by a Finnish IORP insuring the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms and conditions of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. An A1 certificate issued by the Deutsche Rentenversicherung Bund or Deutsche Rentenversicherung Nord or Deutsche Rentenversicherung Knappschaft-Bahn-See- I - an institution or a certificate issued by a Finnish accident insurance company insuring the contract partner's employees for accident insurance taken out in Finland.

Slovakia

- 1.1.** Certificate/extract from the register issued by the local tax office of the Daňové riaditeľstvo Slovenskej republiky (e.g. Daňový úrad Bratislava 1)
- 1.2.** There is no employer register
- 1.3.** Certificate/extract from the register issued by the local tax office of the Daňové riaditeľstvo Slovenskej republiky (e.g. Daňový úrad Bratislava 1)
- 2.** Certificate/Register Extract (výpis z obchodného registra) issued by the Ministry of Justice of the Slovak Republic (Ministerstvo spravodlivosti Slovenskej republiky) on registration in the Register (obchodný register SR)
- 3.** Certificate/extract from the register issued by the local tax office of the Daňové riaditeľstvo Slovenskej republiky (e.g. Daňový úrad Bratislava 1)
- 4.** A1 certificate issued by the Sociálna poisťovňa institution or a certificate issued by a Finnish pension provider insuring the employees of the contractor
- 5.** A statement by the contractual partner of the collective agreement or terms of employment applicable to the work
- 6.** A report from the contractual partner on the organization of occupational health care in Finland
- 7.** A1 certificate issued by the Sociálna poisťovňa institution or a certificate issued by a Finnish accident insurance company that insured the employees from Finland.

Czech

- 1.1.** Certificate/registration issued by the local tax office of Česká daňová správa (e.g. Finanční úřad pro Prahu 1)
- 1.2.** there is no employer register
- 1.3.** Certificate/registration issued by the local tax office of Česká daňová správa (e.g. Finanční úřad pro Prahu 1)
- 2.** Certificate/extract from the register (výpis z obchodného registra) issued by the Commercial Registry of the Ministry of Justice of the Czech Republic (Ministerstvo spravedlnosti České republiky) for inclusion in the register (obchodní rejstřík)
- 3.** Certificate/registration issued by the local tax office of Česká daňová správa (e.g. Finanční úřad pro Prahu 1)
- 4.** An A1 certificate issued by the Česká správa sociálního zabezpečení (ČSSZ) or a certificate issued by a Finnish pension provider insuring the employees of the contractor
- 5.** A statement by the contractual partner of the collective agreement or terms of employment applicable to the work
- 6.** A report from the contractual partner on the organization of occupational health care in Finland
- 7.** Česká správa sociálního zabezpečení (ČSSZ) - A1 certificate issued by the institution or a certificate issued by a Finnish accident insurance company that insures the employees from Finland.

Ukraine

- 1.1.** Certificate/Register Extract issued by the Державна податкова служба Укра:/ни (ДФС) agency or regional office (e.g. Територіальні органи ДФС у Кивській області)
- 1.2.** same as certificate according to 1.1.
- 1.3.** same as certificate according to 1.1.

2. Certificate/extract from the register issued by the Головне управління статистики agency or its regional unit (e.g. Головне управління статистики у Кивській області)

3. Certificate/Registration Extract issued by the Державна податкова служба Укравни (ДФС) agency or regional office (for example, Територіальні органи ДФС у Кивській області)

4. A JOB ASSIGNMENT LASTS UP TO 2 YEARS

-for a posting of up to 2 years, proof of insurance under the Ukrainian earnings-related pension scheme and payment of pension insurance contributions

POSTING LASTS MORE THAN 2 YEARS

For the period of the assignment exceeding -2 years, a report on the decision of the Finnish Centre for Pensions, which has granted an exemption from the employee's insurance obligation under the Pensions Act and a certificate of insurance in accordance with the Ukrainian earnings-related pension scheme and the payment of pension insurance contributions, or a certificate issued by a Finnish earnings-related pension provider that has insured the employees of the contract partner.

Note: If the employee is covered by Finnish social security or the EU basic social security regulation applies to him or her at the beginning of the posting, a certificate issued by a Finnish earnings-related pension institution or an A1 certificate must be presented.

5. A statement by the contractual partner of the collective agreement or terms of employment applicable to the work

6. A report from the contractual partner on the organization of occupational health care in Finland

7. Certificate of accident insurance taken out in Finland issued by the Finnish accident insurance company that insured the employees

Hungary

- 1.1. Certificate/extract from the register issued by the Nemzeti Adó- és Vámhivatal (NAV)
- 1.2. Certificate/extract from the register issued by the Nemzeti Adó- és Vámhivatal (NAV)
- 1.3. Certificate/extract from the register issued by the Nemzeti Adó- és Vámhivatal (NAV)
2. Certificate/extract from the register issued by the Nemzeti Adó- és Vámhivatal (NAV)
3. Certificate/extract from the register issued by the Nemzeti Adó- és Vámhivatal (NAV)
4. A1 certificate issued by the Országos Nyugdíjbiztosítási Főigazgatóság (ONYF) or a certificate issued by a Finnish institution for occupational retirement provision, which insures the employees of the contractor
5. A statement by the contractual partner of the collective agreement or terms of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. A1 certificate issued by the Országos Nyugdíjbiztosítási Főigazgatóság (ONYF) agency or a certificate issued by a Finnish accident insurance company that insures employees from Finland.

Estonia

- 1.1. Certificate/extract from the register issued by the Tax and Customs Board to be entered in the register of persons liable for payment
- 1.2. there is no employer register
- 1.3. Certificate/Register Extract issued by the Tax and Customs Board
2. Certificate/register extract issued by the Registry and Information Systems Centre (RIK) agency for registration in the company register (commercial register)
3. Certificate/Register Extract issued by the Tax and Customs Board
4. A1 certificate issued by the Social Insurance Board or a certificate issued by a Finnish pension provider that has insured the contract partner's employees
5. A statement by the contractual partner of the collective agreement or terms of employment applicable to the work
6. A report from the contractual partner on the organization of occupational health care in Finland
7. A1 certificate issued by the Social Insurance Board or a certificate issued by a Finnish accident insurance company that insures the contract partner's employees for accident insurance taken out in Finland.

Russia

1.1. Федеральная налоговая служба (transl. Certificate/registration extract issued by Federalnaja nalogovaja sluzhba) of registration with the Tax Office

1.2. there is no employer register

1.3. the same as the certificate according to 1.1.

2. Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) on state registration of legal persons (свидетельство о государственной регистрации юридических лиц)

3. Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) or Межрайонная ИФНС России (transl. Certificate/extract from the register issued by Mezhraionnaja IFNS Rossii)

4. A JOB ASSIGNMENT LASTS UP TO 2 YEARS

-Up to 2 years for a durable posting:

Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) or Межрайонная ИФНС России (transl. Certificate/extract from the register issued by Mezhraionnaja IFNS Rossii)

POSTING LASTS MORE THAN 2 YEARS

For the period of the assignment exceeding -2 years, a report on the decision of the Finnish Centre for Pensions, which has granted an exemption from the employee's insurance obligation under the Pensions Act and a certificate of insurance in accordance with the Russian earnings-related pension scheme and the payment of pension insurance contributions, or a certificate issued by a Finnish earnings-related pension provider that has insured the employees of the contract partner.

Note: If the employee is covered by Finnish social security or the EU basic social security regulation applies to him or her at the beginning of the posting, a certificate issued by a Finnish earnings-related pension institution or an A1 certificate must be presented.

5. A statement by the contractual partner of the collective agreement or terms of employment applicable to the work

6. A report from the contractual partner on the organization of occupational health care in Finland

7. A certificate issued by the Finnish accident insurance company that insured the employees concerning the accident insurance taken out in Finland.