

**Translation from Finnish
Legally binding only in Finnish and Swedish
Ministry of Transport and Communications, Finland**

Act on the Traffic Safety Fee

(471/2016; amendments up to 981/2018 included)

By decision of Parliament, the following is enacted:

Chapter 1

General provisions

Section 1

Objective of the act

To promote traffic safety, a traffic safety fee shall be paid to the state, as provided in this Act.

Section 2

Definitions

For the purposes of this Act:

1) *party liable for payment* means an insurance company engaged in motor liability insurance business in Finland as referred to in the Motor Liability Insurance Act (460/2016);

2) *payment period* means a period of three calendar months starting on 1 January, 1 April, 1 July and 1 October.

Section 3 (981/2018)

Competent authority

The traffic safety fee is collected by the Finnish Transport and Communications Agency. If necessary, the Agency may issue further regulations on the payment procedure and on the information to be provided to the Agency for determining the fee.

Chapter 2

Determining and collecting the fee

Section 4

Principles of determining the traffic safety fee

The traffic safety fee is one per cent of the gross premiums written for motor liability insurances by the party liable for payment over the payment period. The gross written premium is determined on the same basis as the written premium posted by the insurance company in the profit and loss account of its financial statements.

Section 5 (981/2018)

Information to be provided to the Finnish Transport and Communications Agency

The party liable for payment shall provide the Finnish Transport and Communications Agency with a written notification for each payment period no later than the 15th day of the calendar month following the payment period. The notification shall contain the information necessary for determining the fee.

The party liable for payment shall also provide the Finnish Transport and Communications Agency with its financial statements and management report each year.

Section 6 (981/2018)

Determining the fee

Based on the information it has received, the Finnish Transport and Communications Agency shall confirm the amount of the traffic safety fee without delay.

Section 7 (981/2018)

Paying the fee

The traffic safety fee shall be paid no later than the 30th day of the calendar month following the payment period.

If the party liable for payment has not received the payment decision before the expiry of the time limit specified in subsection 1, the fee shall be paid in accordance with the accounts of the party liable for payment.

If the party liable for payment has not paid the traffic safety fee before the expiry of the time limit or has paid an amount smaller than that set out in the payment decision, the Finnish Transport and Communications Agency shall, without delay, debit the fee from the party liable for payment.

Section 8 (981/2018)

Place of payment

The traffic safety fee shall be paid to a monetary financial institution. The payer shall be responsible for the costs arising from the payment.

The monetary financial institution shall transfer the traffic safety fees it has received to the account of the Finnish Transport and Communications Agency no later than the first working day following the date of payment.

Section 9

Penalties for late payment

If the party liable for payment has not paid the traffic safety fee within the prescribed time limit, the unpaid amount shall be subject to penalties for late payment. Provisions on calculating the penalties for late payment are laid down in the Act on Surtax and Penalty Interest (1556/1995).

Section 10

Increased fee

The traffic safety fee may be increased by a maximum of 30 per cent if the party liable for payment has, without valid reason, submitted a notification or other document or information in an incorrect or essentially incomplete form or neglected its notification obligation in full or in part.

The traffic safety fee may be increased by a maximum of 50 per cent if the party liable for payment has intentionally or through gross negligence submitted a notification or other document or information that is incomplete, misleading or false or failed to fulfil its notification obligation and

this conduct has been likely to result in a situation where the party liable for payment might not have been charged the traffic safety fee.

Section 11

Retrospective collection of the fee

If the party liable for payment has, in full or in part, neglected its notification obligation or provided a notification or other document or information that is incomplete, misleading or false and, as a result, the fee has not been charged in full or in part, the party liable for payment shall be ordered to pay the uncollected traffic safety fee and a separately specified fee increase. Retrospective collection can be carried out within three years of the beginning of the calendar year following the calendar year in which the fee was or should have been ordered to be paid.

Chapter 3

Appeal

Section 12

Claim for a revised decision

A claim for a revised decision on charging the traffic safety fee may be submitted as provided in the Administrative Procedure Act (434/2003).

Section 13 (981/2018)

Adjustment in favour of the party liable for payment

If there has been an error in determining the traffic safety fee and, as a result, the amount of the fee charged from the party liable for payment is too high, the Finnish Transport and Communications Agency will adjust the fee in favour of the party liable for payment, unless a decision on the matter has been made on the basis of an appeal or a claim for a revised decision. The adjustment in favour of the party liable for payment can be made within three years of the beginning of the calendar year following the calendar year in which the fee was ordered to be paid.

Section 14 (981/2018)

Adjustment in favour of the payee

If, as a result of a calculation error or similar error, the party liable for payment has not been charged the traffic safety fee in full or in part, the Finnish Transport and Communications Agency shall revise the payment decision, unless a decision on the matter has been made on the basis of an appeal or a claim for a revised decision. The adjustment in favour of the payee can be made within one year of the beginning of the calendar year following the calendar year in which the fee was or should have been ordered to be paid.

Section 15 (981/2018)

Appeal to an administrative court

The party liable for payment may appeal to an administrative court against a decision on a claim for a revised decision or any other revision decision made by the Finnish Transport and Communications Agency, as provided in the Administrative Judicial Procedure Act (586/1996).

Section 16 (981/2018)

Appeal to the Supreme Administrative Court

The decision of an administrative court may be appealed against to the Supreme Administrative Court if a leave to appeal is granted by the Supreme Administrative Court. The party liable for payment has the right to appeal to the Supreme Administrative Court. The Finnish Transport and Communications Agency has the right to appeal to the Supreme Administrative Court if the administrative court has revised or annulled a payment decision made by the Agency.

Section 17

Interest payable on the refunded amount

If any amount of the traffic safety fee is refunded as a result of a payment adjustment or an appeal, interest is paid on the refunded amount from the payment date to the refund date as provided in the Act on Tax Collection (609/2005).

Chapter 4

Entry into force

Section 18

Entry into force

This Act enters into force on 1 January 2017.