

GMS Flash Alert



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Finland - A1 Certificate Not Necessarily Required for Short Business Trips

The Finnish Centre for Pensions (*Eläketurvakeskus* or “ETK”) has adjusted its 2022 A1 certificate advice for short trips abroad.¹ At the end of 2022, the Finnish Centre for Pensions recommended that an A1 certificate should be applied for even when taking short business trips; however, the Finnish Centre for Pensions has now said there is no need unless a country requires it.

For prior coverage, see [GMS Flash Alert 2023-30](#), 8 February 2023.

WHY THIS MATTERS

The updated instructions should increase administrative efficiency, saving time and effort, for those companies with a large Finland-outbound travelling population, when it is clear the A1 will not be required.

Updated Instructions

The updated advice specifies that there is no need to apply for an A1 certificate for short conferences or business trips abroad, except in countries where it is known the certificate is required. The Finnish Centre for Pensions states that it is unlikely that the certificate is required for trips of this nature. However, if it turns out later that a certificate is needed, the A1 certificate can be applied for retroactively.

A notable exception is when the work abroad is performed at a construction site or factory and an A1 certificate may be required to enter the site or factory, irrespective of the length of time required.

Employers with individuals in situations where the A1 certificate requirement is unclear, coupled with the fact that the definition of ‘short business trip’ is not defined within the official advice, should note that the A1 can always be applied for regardless of the length of time the work abroad entails.

KPMG INSIGHTS

It is important that employers are aware of the exceptions to the updated advice and proceed accordingly. When employers find themselves in circumstances where the applicable advice is unclear or have concerns, they should reach out to their global-mobility and/or social-security tax professionals or a member of the People Services team with KPMG in Finland.

FOOTNOTE:

1 See (in English) "Short conference and business trips" on the website for *Eläketurvakeskus* (Finnish Centre for Pensions). <https://www.etk.fi/en/topical-issues/short-conference-and-business-trips/>.

In Finnish, see: <https://www.etk.fi/ajankohtaista/a1-todistuksen-hakeminen-lyhyille-kokous-ja-liikematkoille/>.

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Contact us

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