Compliance with the obligation to check under the Act on the Contractor's Liability for enterprises registered abroad

Under the Contractor's Liability Act, when the contracting partner is a foreign enterprise, the enterprise shall provide the information corresponding to that referred to in section 1, by presenting an extract from a register or an equivalent certificate complying with the legislation of the country where the enterprise is domiciled, or in some other generally accepted way. The table below indicates as per section 5 which certificates or corresponding documents, considering the foreign legislation, may be regarded as corresponding and trustful certificates for the compliance with the contractor's obligation to check of enterprises registered in these countries.

If the foreign enterprise, when the contract is concluded, has a Business ID in Finland, the contractor shall provide the information required under section 5(1) and (3) from Finland and the enterprise's home country.

	1.1. Prepayment Tax Register 1.2. Employer Register 1.3. Value Added Tax Register	2. extract from the trade register	3. certificate showing paid taxes, the amount of a tax debt or a tax payment plan	4. certificate of pension insurance taken out and of pension insurance premiums paid or an account that a payment agreement on outstanding pension insurance premiums has been made	5. an account of the collective agreement or the principal terms of employment applicable to the work 6. an account on the	7. a certificate on the accident insurance (concerns only the building sector)
Netherlands	1.1. Belastingdienst (Nederland) - certificate / extract from register issued by the office 1.2. same as certificate in accordance with 1.1. 1.3. same as certificate in accordance with 1.1.	Handelsregister – KvK (HR) - certificate / extract from register issued by the office	Belastingdienst (Nederland) - certificate / extract from register issued by the office	Sociale Verzekeringsbank (SVB) - certificate A1/E101 issued by the office or certificate issued by the Finnish employment insurance institution that insures the contracting partner's employees	Occupational Health Care an account issued by the contracting partner of the collective agreement or the terms of employment applicable to the work an account issued by the contracting partner of how occupational health care is provided in Finland	Sociale Verzekeringsbank (SVB)- certificate A1/E101 issued by the office or certificate of the accident insurance policy taken out in Finland issued by the Finnish accident insurance company that insures the contracting partner's employees
Spain	1.1. La Agencia Estatal de Administración Tributaria (AEAT), abbr. Agencia Tributaria - certificate / extract from register issued by the office 1.2. same as certificate in accordance with 1.1. 1.3. same as certificate in accordance with 1.1.	El Registro Mercantil Central (de España) - certificate / extract from register issued by the office or certificate / extract from register issued by the local Registro Mercantil (Territorial) - office	La Agencia Estatal de Administración Tributaria (AEAT), abbr. Agencia Tributaria - certificate / extract from register issued by the office	La Tesorería General de la Seguridad Social (TGSS) tai El Instituto Nacional de la Seguridad Social (INSS) - certificate A1/E101 issued by the office or certificate issued by the Finnish employment insurance institution that insures the contracting partner's employees	an account issued by the contracting partner of the collective agreement or the terms of employment applicable to the work an account issued by the contracting partner of how occupational health care is provided in Finland	- certificate A1/E101 issued by the office or certificate of the accident insurance policy taken out in Finland issued by the Finnish accident insurance company that insures the contracting partner's employees
Iceland	1.1. Ríkisskattstjóri (RSK) - certificate/register extract issued by the office 1.2. Ríkisskattstjóri (RSK) - certificate/register extract issued by the office	Ríkisskattstjóri (RSK) - certificate/register extract issued by the office certificate/register extract	Ríkisskattstjóri (RSK) - certificate/register extract issued by the office certificate/register extract issued by the	Tryggingastofnun - A1-/E101-certificates issued by the office or a certificate issued by the Finnish employee pension company in which the insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting	A1- / E101-certificate issued by the office Tryggingastofnun or a certificate issued by a Finnish accident insurance company showing that an accident

Great Britain	1.3. Ríkisskattstjóri (RSK) - certificate/register extract issued by the office 1.1. HM Revenue and Customs (HMRC) - certificate/register extract issued by the office 1.2. HM Revenue and Customs (HMRC) - certificate/register extract issued by the office showing on the registration as an employer 1.3.HM Revenue and Customs (HMRC) -	Companies House-certificate/register extract showing that the enterprise is registered in the Business Register	HM Revenue and Customs (HMRC) - certificate/register extract issued by the office	The Pension Service- A1-/ E101-certificate Issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	partner of the arranging of occupational health care in Finland an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	insurance has been taken out in Finland for the workers A1-/E101-certificate issued by the office The Pension Service or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Latvia	certificate/register extract issued by the office 1.1. Valsts ieṇēmumu dienests (VID)-certificate/register extract issued by the office 1.2. No Employer Register exists 1.3. Valsts ieṇēmumu dienests (VID)-certificate/register extract issued by the office	Latvijas Republikas uzņēmumu registrs- certificate/register extract showing that the enterprise is registered in the Business Register	Valsts ieṇēmumu dienests (VID)- certificate/register extract issued by the office	Valsts sociālās apdrošināšanas aģentūra (VSAA) - A1-/ E101-certificate Issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by the office Valsts sociālās apdrošināšanas aģentūra (VSAA) or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers

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Lithuania	1.1. Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)- certificate/register extract issued by the office 1.2. No Employer Register exists 1.3. Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI) certificate/register extract pridėtinės vertės mokesčio mokėtojo registracijos pažymėjimas issued by the office	Juridinių asmenu registras - certificate/register extract (registravimo pazymėjimas) of the registration of legal persons in the register	Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos (VMI)-certificate/register extract issued by the office	Valstybinio socialinio draudimo fondo valdybos A1-/ E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by the office Valstybinio socialinio draudimo fondo valdybos or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Norway	1.1. Skatteetaten- certificate/register extract issued by the office - certificate/register extract issued by the office 1.2. Skatteetaten- certificate/register extract issued by the office - certificate/register extract issued by the office 1.3. Skatteetaten - certificate/register extract issued by the office	Enhetsregisteret- certificate/register extract showing that the enterprise is registered in the Business Register (foretaksregisteret)	Skatteetaten- certificate/register extract issued by the office - certificate/register extract issued by the office	Norges arbeids- og velferdsetaten (NAV) - A1- / E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which the insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by the office Norges arbeids- og velferdsetaten (NAV) or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers

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Poland	1.1. Urzad Skarbowy (US) -certificate/register extract issued by the office (NIP-ID) 1.2. No Employer Register exists 1.3. Urzad Skarbowy (US) -document issued by the	- companies in Polish ownership: Glówny Urząd Statystyczny GUS)- certificate/register extract issued by the office indicating the REGON-ID	Urzad Skarbowy (US) -Certificate ZAS-W issued by the office	Zakładu Ubezpieczeń Społecznych (ZUS)- A1-/E101 -certificate issued by the office or a certificate issued by the Finnish employee pension company issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in	A1-/E101-certificate issued by the office Zakładu Ubezpieczeń Społecznych (ZUS) or a certificate issued by a a Finnish accident insurance company showing that an accident insurance has been
	office indicating the Numer Identifikacji Podatkowej (NIP-ID)	- the same register extract used for companies in foreign ownership is valid for companies in Polish ownership			Finland	taken out in Finland for the workers
		- companies in foreign ownership : Krajowy Rejestr Sadowy (KRS)- certificate/register extract issued by the office				
France	1.1. certificate/register extract issued by Direction générale des Impôts (DGI) which is responsible for the taxation of the administration Direction générale des Finances publiques (DGFiP) 1.2. No Employer Register exists	Certificate/register extract (extrait du registre du commerce et des societés) issued by Greffe du Tribunal de Commerce showing the registration in the trade register	certificate/register extract issued by Direction générale des Impôts (DGI) which is responsible for the taxation of the administration Direction générale des Finances publiques (DGFiP)	Caisse Nationale d'Assurance Vieillesse des Travailleurs Salariés (CNAVTS) - A1-/ E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which the insurance on the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by the office Caisse Nationale d'Assurance Vieillesse des Travailleurs Salariés (CNAVTS) or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland
	1.3. Certificate/register extract issued by Direction générale des Impôts (DGI) which is responsible for the taxation of the administration Direction générale des Finances publiques (DGFiP)					for the workers

Romania	1.1. Agenția Națională de Administrare Fiscală (ANAF)- certificate/register extract issued by the office 1.2. No Employer Register exists 1.3. Agenția Națională de Administrare Fiscală (ANAF)- certificate/register extract issued by the office	Certificate/register extract showing that the company is registered in the business register (Oficiul Naţional al Registrului Comerţului) kept by the Ministry of Justice	Agenția Națională de Administrare Fiscală (ANAF)- certificate/register extract issued by the office	Casa Nationala de Pensii si Alte Drepturi de Asigurari Sociale (CNPAS) - A1-/ E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which the insurance on the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by Casa Nationala de Pensii si Alte Drepturi de Asigurari Sociale (CNPAS) the office or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Sweden	1.1. Skatteverket - certificate/register extract issued by the office 1.2. Skatteverket - certificate/register extract issued by the office on the registration in the Employer Register (arbetsgivarregister) 1.3. Skatteverket - certificate/register extract issued by the office	Bolagsverket- certificate/register extract on the registration in the Business Register (bolagsregister)	Skatteverket - certificate/register extract issued by the office	Pensionsmyndigheten A1-/ E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by Pensions-myndigheten or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Germany	1.1. certificate/register extract (Ansässigkeitsbescheinigu ng/ certificate of fiscal residence) issued by the local Finanzamt of theFinanzverwaltung 1.2. Certificate/register extract (Bescheinigung in Steuersachen) issued by the local Finanzamt of the Finanzverwaltung including information on the employer (Lohnsteuer, Arbeitgeber)	Certificate/register extract (Handelsregisterau szug, abbr. HR- Auszug) issued by Handelsregisteron the registration in the Trade Register	Certificate/register extract (Bescheinigung in Steuersachen) issued by the local Finanzamt of the Finanzverwaltung	A1-/ E101-certificate issued by Deutsche Rentenversicherung Bund or Deutsche Rentenversicherung Nord or Deutsche Rentenversicherung Knappschaft-Bahn-See- I or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/ E101-certificate issued by Deutsche Rentenversicherung Bund or Deutsche Rentenversicherung Nord or Deutsche Rentenversicherung Knappschaft-Bahn -See- I or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers

	1.3. Certificate/register extract (Bescheinigung in Steuersachen) issued by the local Finanzamt of the Finanzverwaltung					0 (3)
Slovakia	1.1. Certificate/register extract issued by the local tax bureau (for example Daňový úrad Bratislava 1) of the office Daňové riaditeľstvo Slovenskej republiky 1.2. No Employer Register exists 1.3. Certificate/register extract issued by the local tax bureau (for example Daňový úrad Bratislava 1) of the office Daňové riaditeľstvo Slovenskej republiky	Certificate/register extract (výpis z obchodného registra) issued by the business register under the Slovakian Ministry of Justice (Ministerstvo spravodlivosti Slovenskej republiky) on the registration (obchodný register SR)	Certificate/register extract issued by the local tax bureau (for example Daňový úrad Bratislava 1) of the office Daňové riaditeľstvo Slovenskej republiky	Sociálna poist'ovňa A1-/ E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/ E101-certificate issued by Sociálna poist'ovňa or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Czech Republic	1.1. Certificate/register extract issued by the local tax bureau (for example Finanční úřad pro Prahu 1) of the office Česká daňová správa 1.2. No Employer Register exists 1.3. Certificate/register extract issued by the local tax bureau (for example Finanční úřad pro Prahu 1) of the office Česká daňová správa	Certificate/register extract (výpis z obchodného registra) issued by the trade register under the Czech Ministry of Justice (Ministerstvo spravedlnosti České republiky) on the registration (obchodní rejstřík)	Certificate/register extract issued by the local tax bureau (for example Finanční úřad pro Prahu 1) of the office Česká daňová správa	Česká správa sociálního zabezpečení (ČSSZ) A1-/E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/ E101-certificate issued by Česká správa sociálního zabezpečení (ČSSZ) or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Ukraine	1.1. Державна податкова служба України (ДФС) - certificate / extract from register issued by the office or a regional office (for	Головне управління статистики certificate / extract from register issued	Державна податкова служба України (ДФС) -certificate / extract from register issued by the office or	POSTING LASTS NO MORE THAN TWO YEARS - for a posting lasting two years or less, a certificate of employment insurance as per the legislation of Ukraine and of up-to-date	an account issued by the contracting partner of the collective agreement or the terms of employment applicable to the work	certificate of the accident insurance policy taken out in Finland issued by the Finnish accident insurance

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	ехатрle Територіальні органи ДФС у Київській області) 1.2. same as certificate in accordance with 1.1. 1.3. same as certificate in accordance with 1.1.	by the office or its regional unit (for example Головне управління статистики у Київській області)	а regional office (for example Територіальні органи ДФС у Київській області)	payment of pension insurance premiums is required POSTING LASTS MORE THAN TWO YEARS - For a posting lasting more than two years, a report on a decision by the Finnish Centre for Pensions granting exemption from the insurance obligation under the Employees Pensions Act, and a certificate of employment insurance as per the legislation of Ukraine and of up-to-date payment of pension insurance premiums is required, or a certificate from a Finnish employment insurance company from which insurance for employees of the partner has been taken out. Note: If a posted worker is covered by Finnish social security at the start of the posting, or if the EU social security coordination regulation applies to him/her, a certificate issued by a Finnish employment insurance institution or an A1/E101 certificate must be obtained.	an account issued by the contracting partner of how occupational health care is provided in Finland	company that insures the employees
Hungary	1.1. Nemzeti Adó- és Vámhivatal (NAV) - certificate/register extract issued by the office 1.2. Nemzeti Adó- és Vámhivatal (NAV) - certificate/register extract issued by the office 1.3. Nemzeti Adó- és Vámhivatal (NAV) - certificate/register extract issued by the office	Nemzeti Adó- és Vámhivatal (NAV) - certificate/register extract issued by the office	Nemzeti Adó- és Vámhivatal (NAV) - certificate/register extract issued by the office - certificate/register extract issued by the office	Országos Nyugdíjbiztosítási Foigazgatóság (ONYF) - A1- / E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which the insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/ E101-certificate issued by Országos Nyugdíjbiztosítási Foigazgatóság (ONYF) or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers
Russia	1.1. Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) - certificate/register extract issued by the office on	Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) - extract issued by the office on state	Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) - certificate/register extract issued by the	DURATION OF WORK POSTING IS MAXIMUM TWO YEARS - for a work posting with duration of maximum 2 years:	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work	a certificate of a Finnish accident insurance company on an insurance taken out taken out taken out for the workers in

	registration at the Tax Office. 1.2. No Employer Register exists 1.3. same certificate as for 1.1.	registration of legal persons (свидетельство о государственной регистрации юридических лиц)	office or certificate/register extract issued by Межрайонная ИФНС России (transl. Mezhraionnaja IFNS Rossii)	Федеральная налоговая служба (transl. Federalnaja nalogovaja sluzhba) - certificate/register extract issued by the office or certificate/register extract issued by Межрайонная ИФНС России (transl. Mezhraionnaja IFNS Rossii) DURATION OF WORK POSTING EXCEEDS TWO YEARS - if the duration of the work posting is longer than 2 years an account of the decision of the Finnish Centre for Pensions granting exemption from the obligation under the Employees Pensions Act to take out an insurance and a certificate on an insurance in accordance with the Russian employees pension system and paid insurance premiums or a certificate issued	an account of the contracting partner of the arranging of occupational health care in Finland	Finland
				by the Finnish employee pension company in which an insurance for the workers of the contracting partner has been taken out Note If the worker when the posting starts belongs to the Finnish social security system or if the Regulation (EC) on the coordination of social security systems is applied on the worker, a certificate or an A1 / E101-certificate issued by a Finnish Employee Pension Company must be presented.		
Estonia	1.1. Maksu- ja Tolliamet- certificate or register extract issued by the office on registration in the register of liable of payment 1.2. No Employer Register exists 1.3. Maksu- ja Tolliamet- certificate or register extract issued by the office issued by the office	Registrite ja Infosüsteemide Keskus (RIK)- certificate/register extract issued by the office on registration in the business register (äriregister)	Maksu- ja Tolliamet- certificate or register extract issued by the office issued by the office	Sotsiaalkindlustusamet A1-/E101-certificate issued by the office or a certificate issued by the Finnish employee pension company in which the insurance for the workers of the contracting partner has been taken out	an account of the contracting partner of the collective agreement or the principal terms of employment applicable to the work an account of the contracting partner of the arranging of occupational health care in Finland	A1-/E101-certificate issued by the office Sotsiaalkindlustusamet or a certificate issued by a Finnish accident insurance company showing that an accident insurance has been taken out in Finland for the workers