

NB: Unofficial translation

PARLIAMENT'S RULES OF PROCEDURE

17 December 1999 (40/2000, amendments up to 63/2015 included)

Chapter 1 — Parliamentary session

Section 1 — Convocation in session

The Parliament shall convene in session every year on the first day of February, at noon, unless the Parliament has decided on another date and time of convocation. The opening of the parliamentary session shall take place within three days of the convocation of the Parliament.

The Parliament shall convene in the Parliament House. The Speaker may decide on another place of convocation, if there are unavoidable reasons for the same.

Section 2 — Examination of Credentials

Before the first plenary session of an electoral term, the Chancellor of Justice of the Government shall examine the credentials of the Representatives. A list shall be drawn up on the Representatives who have presented valid credentials. The first plenary session of the electoral term shall begin with a roll call in accordance with the list.

The Chancellor of Justice shall examine also the credentials presented later. Before a Representative takes office, he or she shall present the examined credentials to the Speaker, who then makes an announcement of the same in plenary session.

Section 3 — Interruption of the parliamentary session

The Parliament may, on the proposal of the Speaker's Council, decide to interrupt the parliamentary session and set the time of reconconvocation and resumption of parliamentary work. While the parliamentary session is interrupted, parliamentary activities may be carried out only in so far as there is a specific statutory authorisation to this effect.

The Speaker may summon the Parliament to resume an interrupted parliamentary session.

Chapter 2 — Bodies elected by the Parliament

Section 4 — Election of the Speaker and the Deputy Speakers

In the first plenary session of a parliamentary session, the elections of the Speaker and the Deputy Speakers shall be held, with the oldest Member of the Parliament presiding. Before taking office, the Speaker and the Deputy Speakers shall make the following solemn affirmation before the Parliament:

“I --- affirm that in my office as Speaker I shall to the best of my ability defend the rights of the people of Finland and of the Parliament in accordance with the Constitution.”

The term in office of the Speaker and the Deputy Speakers elected for the last parliamentary session of an electoral term shall continue until after the next parliamentary election has been held.

If the Speaker or a Deputy Speaker dies or resigns from office during the parliamentary session, a new Speaker or Deputy Speaker shall be elected without delay. If the Speaker or a Deputy Speaker is temporarily prevented from attending to his or her duties, the Parliament may, on the proposal of the Speaker’s Council, decide on the election of a temporary Speaker or Deputy Speaker.

Section 5 — Speaker and the Presidency

The Speaker, together with the Speaker’s Council, shall lead parliamentary activity in accordance with the Constitution and these Rules of Procedure. The Speaker and the Deputy Speakers form the Presidency.

If the Speaker and the Deputy Speakers are prevented from attending to the duties of Speaker, plenary sessions shall be presided over by the oldest member of the Speaker’s Council present in the session. In this event, the session shall deal with announcements only, including an announcement of the time of the next plenary session, but no decisions shall be made on other matters, unless there is an especially pressing reason for the contrary.

Section 6 — Duties of the Speaker's Council

The Speaker's Council shall:

1. make proposals and issue instructions on the arrangement of parliamentary work;
2. make a proposal on the Committee to which to refer a matter for preparation, and on the Committee which is to issue a statement on the matter;
3. Repealed (895/2012).
4. propose the plenary session for which a matter is to be deferred;
5. adopt the schedule of plenary sessions;
6. make a proposal to the plenary session on the full or partial forfeiture of a Representative's remuneration by virtue of the Act on the Remuneration Payable to Representatives (328/1947), and on the obtainment of the statement of the Constitutional Law Committee by virtue of section 28(3) of the Constitution;
7. put forward initiatives for the enactment of legislation governing parliamentary officials, of the Parliament's Rules of Procedure and of the Parliament's Election Rules;
8. make proposals for the adoption of instructions for the internal administration of the Parliament, in so far as the right to make such proposals has not been assigned to the Office Commission;
9. make proposals for rules of procedure governing the organs appointed by the Parliament;
10. issue general guidelines on the sectors of competence and the activities of the Committees;
11. where necessary, decide on the participation of Representatives in international co-operation other than that referred to in section 10, and to issue general instructions on the same;
- 11 a) issue instructions on declaring the Representative's personal interests and on other corresponding practices relating to the office as a Representative; (63/2015)
12. make proposals on the seating arrangements of the parliamentary groups in the plenary hall;

13. make proposals on the establishment of temporary Committees and on the number of members and alternate members to be elected in a temporary Committee;

14. make decisions and proposals on other matters, as has been provided elsewhere; and

15. act as a consultative body in matters within the competence of the Speaker.

If there is a tied vote in the Speaker's Council, the Speaker shall have the casting vote.

If a matter within the competence of the Speaker's Council cannot be presented to the Speaker's Council by reason of urgency, the Speaker may decide the matter on a provisional basis upon presentation by an official charged with presenting matters to the Speaker's Council for decision. The provisional decision shall be presented to the Speaker's Council for ratification as soon as possible. (118/2003)

Section 7 — Committees

The Parliament shall have the following standing Committees: The Grand Committee and, as specialized Committees, the Constitutional Law Committee, the Foreign Affairs Committee, the Finance Committee, the Audit Committee, the Administration Committee, the Legal Affairs Committee, the Transport and Communications Committee, the Agriculture and Forestry Committee, the Defence Committee, the Education and Culture Committee, the Social Affairs and Health Committee, the Commerce Committee, the Committee for the Future, the Employment and Equality Committee, and the Environment Committee. (609/2007)

The Parliament may establish temporary Committees. The term of a temporary Committee shall continue until it has completed its task.

The Grand Committee shall adopt its own rules of procedure.

Section 8 — Membership in Committees

The Grand Committee shall have 25 members and 13 alternate members. The standing special Committees shall have 17 members and 9 alternate members, save for the Finance Committee, which shall have 21 members and 19 alternate members and the Audit Committee, which shall have 11 members and 6 alternate members (609/2007).

The Parliament shall decide on the number of members and alternate members in a temporary Committee.

Where necessary, the Parliament may, on the proposal of the Committee in question, decide to increase the number of alternate members in the Grand Committee or the number of members or alternate members in another Committee.

Section 9 — Excuse from membership

A Representative who has already been elected a member of two Committees shall have the right to refuse membership in additional Committees.

For a valid reason, the Parliament may, on the request of a Representative, excuse him or her from membership in a Committee.

Section 10 — Representation of the Parliament in international bodies

The Parliament shall elect from among its members:

1. for each parliamentary session, 18 members and an equal number of alternate members for the Finnish delegation to the Nordic Council;
2. during the first annual session in a parliamentary term, five members of the Finnish delegation to the Council of Europe and the same number of alternate members; as well as (1190/2006)
3. for each electoral term, six delegates and an equal number of alternate delegates for the Parliamentary Assembly of the Organisation for Security and Cooperation in Europe, said delegates forming the Finnish delegation to the Parliamentary Assembly.

If, under an international agreement, the Parliament is to participate in the activities of another body, the Parliament shall decide on the election of its representatives therein.

The representatives of the Parliament, referred to in paragraphs (1) and (2), shall submit annual reports to the Parliament on their activities. The Speaker's Council may issue general instructions on how the representatives referred to in paragraph 2 shall be in contact with Parliament and its organs.
(1023/2009)

Section 11 — Parliamentary Ombudsman

A vacancy for the position of Parliamentary Ombudsman or Deputy Ombudsman shall be announced in the manner decided by the Speaker's Council. The election shall take place after the Constitutional Law Committee has evaluated the candidates.

The Parliamentary Ombudsman shall submit an annual report to the Parliament, as referred to in section 109 of the Constitution; where necessary, the Ombudsman may submit also special reports to the Parliament.

Section 12 — Repealed (9.5.2007/609)

Section 13 — Governors of the Bank of Finland and auditors of the Bank of Finland (1190/2006)

For each electoral term, the Parliament shall elect nine governors to supervise the operations of the Bank of Finland and the administration of the funds for which the Parliament is responsible. The governors shall submit an annual report to the Parliament; where necessary, they may submit also special reports to the Parliament. Every year, the Parliament shall elect the auditors of the Bank of Finland, in accordance with the specific provisions thereon. The auditors shall serve at the same time as the auditors responsible for the Parliament's funds.

Section 14 — Auditors of the Parliament

The Parliament shall elect from among its members three auditors and a designated deputy for each auditor. The auditors elected by the Parliament shall then select a fourth auditor and his or her deputy, as provided in more detail in the Parliament's Finance Rules.

The auditors of the Parliament shall audit the finances and administration of the Parliament. The auditors shall submit an annual audit report to the Parliament.

Section 15 — Board of the Library of Parliament

For each electoral term, the Parliament shall elect the board of the Library of Parliament, in accordance with the specific provisions thereon.

The board shall submit an annual report to the Parliament.

Section 16 — Elections

The Parliament shall hold elections as provided in more detail in the Parliament's Election Rules. A personal election shall be held in the same manner as the election of the Speaker, unless otherwise provided elsewhere. There shall be no debate during an election.

The Parliament shall elect the Secretary General after the vacancy has been announced and the Office Commission has submitted its opinion on the candidates. If there are several candidates, an election of the Secretary General shall be held.

The Parliament shall elect the Director of the State Audit Office after the vacancy has been announced and the Finance Committee has evaluated the candidates. If there are several candidates, an election of the Director of the State Audit Office shall be held.

Section 17 — Appointment and organisation of committees (1190/2006)

The Parliament shall appoint the permanent committees without delay after it has assembled for the first annual session of a parliamentary term. On the proposal of the Speaker's Council, a committee may be re-appointed after the Council of State has been appointed following a general election. (1190/2006)

Committees shall constitute themselves without delay after they have been appointed.

For its term, each Committee shall elect from among its members a chairperson and a deputy chairperson. Unless the Committee unanimously decides otherwise, the provisions on the election of the Speaker apply, in so far as appropriate, to the election. The outcome of the election of the chairperson and the deputy chairperson shall be announced to the Parliament.

The first meeting of a Committee shall be convened by its oldest member. That member shall preside until the chairperson has been elected.

If the chairperson and the deputy chairperson of the Committee are disqualified from the consideration of a matter or prevented from attending a meeting of the Committee, a temporary chairperson shall be elected for the Committee. The election shall be held in the same manner as the election of the chairperson.

The provisions of this section apply, in so far as appropriate, also to the organisation of the other parliamentary organs.

Section 18 — Rules of procedure of the parliamentary organs (609/2007)

The Parliament shall adopt, on the proposal of the Speaker's Council, the rules of procedure of the Parliamentary Ombudsman, the governors of the Bank of Finland and the trustees of the Social Insurance Institution. In addition, the Parliament may adopt other necessary rules of procedure.

Chapter 3 — The initiation of matters in the Parliament

Section 19 — Announcement of matters

The Speaker shall announce, in a plenary session, the arrival of a government proposal, a communication, a statement, a report, an annual report, a decree or another subordinate act or decision and citizens' initiative for consideration by the Parliament. (1272/2011)

The Speaker shall also announce the withdrawal of a government proposal or a parliamentary motion. If a government proposal or motion is withdrawn, its consideration shall cease.

Section 20 — Parliamentary motions

Parliamentary motions shall be submitted to the Central Office. The motion shall include brief justifications. A single motion may not include unconnected matters, nor may a budget motion propose more than one budget item or other decision. (71/2011)

A parliamentary motion may be submitted when the Parliament is in session. A budgetary motion may be put forward only on the basis of a budget proposal submitted to the Parliament; the motion must be put forward at the latest at noon on the tenth day after the announcement of the arrival of the proposal. A budgetary motion on the basis of a supplementary budget proposal or a proposal complementing a budget proposal shall be put forward at the latest at noon on the fourth day after the announcement of the arrival of the proposal. (118/2003)

The first signatory of a parliamentary motion may withdraw the motion in writing.

Section 21 — Proposals on parliamentary work (71/2011)

A Representative shall have the right to propose the amendment of the Parliament's Rules of Procedure, the establishment of a temporary Committee and other matters within the competence of the Parliament, unless there are specific provisions on the initiation of such matters. The proposal shall be submitted to the Central Office. Where necessary, the Speaker's Council may issue a statement on the proposal.

Section 22 — Interpellations (71/2011)

An interpellation shall be submitted to the Central Office. The interpellation shall then be presented in plenary session and sent, without debate, to the Government for a reply.

The reply to the interpellation shall be given, at a time agreed with the Speaker, within 15 days of the interpellation having been made known to the Government.

A vote on confidence in the Government or a Minister shall be conducted if, in the course of the debate on an interpellation, a vote of no confidence in the Government or a Minister has been proposed. The Parliament may decide to refer the matter to a Committee, which shall make a proposal concerning the decision to be made by the Parliament.

Section 23 — Government statements and government reports (71/2011)

A Government statement and a Government report shall be presented to the Parliament, after which it shall be taken up for deliberation in a plenary session.

A vote on confidence in the Government or a Minister shall be conducted if, in the course of the debate on a Government statement, a vote of no confidence in the Government or a Minister has been proposed. The Parliament may decide to refer the matter to a Committee, which shall make a proposal concerning the decision to be made by the Parliament.

When a debate on a Government report has been concluded, the Parliament shall decide to which Committee the matter is to be referred as well as whether one or more Committees shall submit their statement(s) on the matter to the Committee preparing the matter. The Committee shall propose the wording of statement of opinion on the Government report. However, Parliament may decide not to refer the matter to a Committee, in which case the Parliament does not adopt an opinion on the Government report.

Section 24 — Prime Minister's announcements

An announcement by the Prime Minister, or a Minister designated by the Prime Minister, on a topical issue shall be presented to Parliament at a time agreed with the Speaker. (71/2011)

The Speaker shall decide whether to allow debate on the announcement. The floor may be given notwithstanding the provisions in section 50. When the Speaker deems that there has been sufficient debate, he or she shall close the debate. (895/2012)

Section 25 — Question time (895/2012)

The Speaker's Council may decide that a debate be held in plenary session to allow for the Representatives to put questions to Ministers (question time).

In the debate during a question time, the floor may be given notwithstanding the provisions in section 50. The Speaker shall give the floor to Representatives for brief questions and to Ministers for responses as he or she sees fit. When the Speaker deems that there has been sufficient debate, he or she shall close the debate.

The Speaker's Council shall issue more detailed instructions on the matter.

Section 26 — Topical debates

A Representative may propose to the Speaker's Council that a debate be held in plenary session on a given topical issue. (71/2011)

The Speaker's Council shall decide on whether to hold a topical debate. The floor may be given notwithstanding the provisions in section 50. When the Speaker deems that there has been sufficient debate, he or she shall close the debate. (895/2012)

The Speaker's Council shall issue more detailed instructions on the matter.

Section 27 — Written questions

A Representative may pose a written question to a Minister on a matter within the competence of the Minister. The question, which must have a defined content, shall be submitted to the Speaker, who shall then send it to the Government. A question can be posed also during an interruption of the parliamentary session.

The answer to a written question shall be given within 21 days of the question being sent to the Government. The receipt of replies to written questions shall be recorded in the minutes of the plenary session. (71/2011)

The first signatory of a question may withdraw the question in writing.

For a special reason, the Parliament may, on the proposal of the Speaker's Council, decide that each Representative may pose only a limited number of written questions during a parliamentary session or a part of a session.

Section 28 — Certain matters of criminal liability

The initiation, in the Constitutional Law Committee, of a matter concerning the legal responsibility of a Minister, as referred to in section 115 of the Constitution, shall be announced in plenary session.

A communication pertaining to the President of the Republic, as referred to in section 113 of the Constitution, shall be presented to the Parliament and referred, without debate, to the Constitutional Law Committee for an opinion.

Section 29 — Declarations of personal interests (63/2015)

A communication of the Government, containing an account of the personal interests of a Minister, as referred to in section 63(2) of the Constitution, shall be presented to the Parliament. A debate on the matter shall be held in plenary session. The Parliament shall not make a decision on the basis of the communication. The same provisions apply when someone else than a Minister makes a statutory declaration of personal interests to the Parliament. Provisions on declaration of personal interests of a Representative is provided in Section 76 a.

Section 30 — European Union matters. (1023/2009)

The Speaker shall refer a communication of the Government, referred to in section 96(2) of the Constitution to the Grand Committee or the Foreign Affairs Committee, depending on the nature of the matter. At the same time, the Speaker shall designate the Committee that is to provide a statement to the Grand Committee or the Foreign Affairs Committee. The Grand Committee or the Foreign Affairs Committee may set a deadline for the statement of that Committee.

The referral of the communication of the Government to the Committees shall be announced in plenary session.

Documents supplied to Parliament by the European Union's institutions according to the Treaty on European Union that was concluded in Lisbon on 13 December 2007 (EU Treaty), that contain a proposal for a legislative act shall be recorded as received by the Grand Committee, which shall send them to the appropriate special committees as well as the Legislative Assembly of Åland so that they may express to the Grand Committee their opinion on the legislative proposal from the viewpoint of the principle of subsidiarity as defined in Article 5 of the EU Treaty. (1023/2009)

Parliament may, on the proposal of the Grand Committee, decide to send a reasoned opinion as referred to in Article 6 of the protocol on the application of the principles of subsidiarity and proportionality attached to the EU Treaty and decide on Parliament's position regarding an action as referred to in Article 8 of the protocol. In cases referred to in Article 6 of the protocol, Parliament's decision and the report of the Grand Committee shall be forwarded to the European Union's institutions. (1023/2009)

The examination of an initiative taken by the European Council on the basis of Article 48(7) of the EU Treaty shall be subject to the provisions in section 32. (1023/2009)

Section 30 a — Information received by a Committee (895/2012)

On the motion of a Committee, the Speaker's Council may decide that information referred to in section 47(2) of the Constitution be debated in plenary session; in this event, the Parliament shall not make a decision on the matter. The floor may be given notwithstanding the provisions in section 50. When the Speaker deems that there has been sufficient debate, he or she shall close the debate.

Section 31 — Supplementary government proposals

A proposal that supplements an earlier government proposal shall be referred to the Committee which is dealing with the original proposal. That Committee shall deal with the original government proposal and the supplementary proposal jointly.

Section 31a — Audit Committee's right of initiative (609/2007)

The audit committee may on its own initiative raise issues that are within the committee's remit according to section 90, paragraph 1 of the Constitution and may issue reports on them for the plenary session.

Chapter 4 — Preparation of matters for plenary session

Section 32 — Referral to Committee

Government proposals, parliamentary motions, legislative proposals left in abeyance, Acts not confirmed, citizens' initiatives, reports submitted to the Parliament, decrees and other subordinate acts and decisions subjected to parliamentary scrutiny, and proposals for the Parliament's Rules of Procedure, proposals for acts governing parliamentary officials, Parliament's Election Rules and other instructions and rules of procedure, Initiatives taken by the European Council on the basis of Article 48(7) of the EU Treaty as well as the other matters so ordained, shall be prepared in Committee before they are taken up for a decision in plenary session. In addition, other matters shall be referred to Committee for preparation when the Parliament so decides. (1272/2011)

A debate (introductory debate) shall be held in plenary session for the purpose of referring these matters to Committee. At the conclusion of the introductory debate, the Parliament shall decide, on the proposal of the Speaker's Council, to which Committee the matter is referred. The Speaker's Council may decide on the referral of a supplementary government proposal to Committee without an introductory debate; such a decision shall be announced in plenary session. Section 33 contains provisions on the referral of petitionary motions to Committee.

At the same time, the Parliament may decide that one or more other Committees shall issue a statement to the Committee preparing the matter.

A proposal on the enactment, amendment or repeal of the Constitution shall be referred for preparation to the Constitutional Law Committee. The annual report of the Government shall be referred for preparation to the Audit Committee. An initiative taken by the European Council as referred to in paragraph 1 shall be sent to the Grand Committee or the Foreign Affairs Committee for preparatory examination. (1022/2013)

The Parliament may issue instructions to the Committees on the preparation of the matter.

Section 33 — Referral of petitionary motions to Committee

The Speaker's Council shall decide on the referral of a petitionary motion to Committee. An announcement of the referral of a petitionary motion to Committee shall be made in plenary session.

The Speaker's Council may assign the decision on the referral of a petitionary motion to Committee to be made by the Parliament; in this event, an introductory debate on the matter shall be held in plenary session.

Section 34 — Order of business (10/2006)

A Committee shall without delay deal with the matters referred thereto and, as the case may be, issue its report to the plenary session or its statement to another Committee.

Matters relating to the confidence in the Government or a Minister shall be dealt with as urgent. In general, a Committee shall deal first with government proposals and government communications on European Union affairs. (71/2011)

Government proposals and parliamentary motions concerning the same matter shall be dealt with in conjunction with each other shall be the subject of a joint report, unless special reasons require a different procedure to be followed. Committees shall, however, ensure that reports on Government proposals are not delayed by matters being joined. (10/2006)

The Speaker's Council may issue more detailed instructions on the order of business to be followed in the Committees.

Section 35 — Meetings of the Committees

The Committees shall meet according to their workload. When the Parliament is in session, the Committees shall meet primarily on weekdays other than Monday or Saturday. The chairperson of a Committee shall call the Committee to a meeting.

When the parliamentary session is interrupted or when the Parliament has concluded its work, a Committee shall meet on the initiative of the chairperson or if at least one third of the members of the Committee so request from the chairperson. The chairperson shall call the Committee to a meeting also on the request of the Government. (71/2011)

When the chairperson of a Committee is prevented from attending to his or her duties, the provisions in paragraphs (1) and (2) above apply to the deputy chairperson of the Committee. If a member of a Committee is prevented from attending a meeting of the Committee or disqualified from dealing with the matter at hand, an alternate member shall take his or her place.

Section 36 — Right to be present in Committee meetings

The Speaker and the Deputy Speakers have the right to be present in Committee meetings.

When the Grand Committee is considering a legislative matter, every Representative has the right to be present in the meeting. However, the Representative elected from the constituency of the Åland Islands has always the right to be present in the meetings of the Grand Committee.

Section 37 — Hearing of experts

A Committee may hear expert opinions.

When a citizens' initiative is being considered, the Committee shall reserve the representatives of the initiative's authors an opportunity to be heard. When a legislative proposal or another matter specifically involving the Sámi is being considered, the Committee shall reserve the representatives of the Sámi an opportunity to be heard, unless there are special reasons for the contrary. (1272/2011)

Section 38 — Statement of another Committee

A Committee may request the statement of another Committee on a matter under its preparation or on information referred to in section 47(2) of the Constitution. In addition, the Grand Committee and the Foreign Affairs Committee may request the statement of another Committee on a proposal or report referred to in sections 96 and 97 of the Constitution. (118/2003)

If, in respect of a legislative proposal or another matter under preparation in a Committee, a question arises as to its constitutionality or relation to human rights treaties, the Committee shall request a statement on the matter from the Constitutional Law Committee.

As regards its own field of competence, a Committee may, on its own initiative, issue a statement on the State budget proposal to the Finance Committee within 30 days of the referral of the proposal to the Finance Committee.

Section 39 — Consideration in Committee (10/2006)

Having received the information necessary for a decision in the matter, Committees shall conduct a preparatory discussion, at which its members have the opportunity to express their views on the matter in all respects and on the basis of which the secretary of the Committee prepares a draft of a report or statement. A general discussion shall be conducted on the basis of the draft and the matter given a detailed reading, at which a decision is made on the Committee's proposals as well as on the reasons to be presented in support of the report or statement.

The Committee may decide unanimously to regard the detailed reading as the one in which the final decision in the matter is made. In other cases, the matter shall be given a separate decisive reading, based on the report or statement adopted by the Committee. In that case, the members of the Committee shall be accorded the opportunity to conduct a general discussion and a detailed reading shall be conducted.

A proposal for rejection shall be decided on after proposals concerning the contents of the matter have been dealt with.

Upon seconded proposal, a matter shall be deferred once to a subsequent meeting of the Committee. After this, the matter shall be deferred if the Committee so decides. (71/2011)

A Committee may choose a representative from among its own number to substitute for its chairperson in presenting a report or statement at a plenary session or at the Grand Committee when a statement is made to it.

Section 40 — Voting in a Committee (10/2006)

The Committee shall decide on the voting procedure to be used in a given matter. However, an open vote, in accordance with the roll call, shall be taken if the chairperson deems this necessary or a member of the Committee so demands.

In the event of a tied vote, the decision shall be made by drawing lots. However, if the Constitutional Law Committee votes in a matter referred to in section 28 and there is a tie, the more lenient position shall be the decision of the Committee.

Section 41 — Committee sections

A Committee may assign a section, from among its members, to prepare a matter under consideration and to draw up a draft report or statement.

The provisions on the consideration of matters in a Committee apply, in so far as appropriate, to the consideration of matters in a Committee section.

Section 42 — Committee reports and statements (10/2006)

The reports and statements of a Committee shall be concise. The proposals of the Committee shall be formulated as resolutions. The same applies to reservations and dissenting opinions, unless these are limited to the expression of a position different from that of the Committee.

A report and a statement shall bear the names of the members participating in the decisive reading of the matter. If a member has participated only partially, this shall also be indicated.

A reservation concerning a report and a dissenting opinion relating to a statement shall be submitted to the secretary of the Committee within the time determined by the Committee. A protest and a dissenting opinion shall correspond to the stance of the signatories when the matter was decided.
(71/2011)

A report, a statement and the appended reservations and dissenting opinions shall be scrutinised by the secretary of the Committee, unless the Committee decides otherwise.

Section 43 — Committee minutes (10/2006)

Minutes shall be kept at Committee meetings, indicating the members present and the experts heard as well as the proposals and decisions made, with votes. The secretary of the Committee shall validate the minutes with his or her signature.

Committee minutes and other documents shall be archived in accordance with separate instructions confirmed by the Speaker's Council.

Section 43a — Publicity of Committee documents (10/2006)

Committee minutes shall be stored in an information network accessible by the public. Preparatory documents concerning a matter shall become public when consideration of the matter by the Committee has been concluded. However, a parliamentary group not represented on a Committee or a section of a Committee shall have the right to receive copies of the documents relating to a pending matter, unless they are secret.

A Committee's documents shall be kept secret if divulging information about them would cause significant harm to Finland's international relations or to capital or financial markets. Documents containing confidential commercial or professional information or details of a person's state of health or financial situation shall be kept secret if divulging information on them would cause significant harm or damage, unless a compelling public interest requires their publication. A Committee may, for a comparable compelling reason, decide that a document is to be kept secret.

Documents declared confidential by a Committee in accordance with Section 50.3 of the Constitution shall also be kept secret. A request by the Government that a Committee observe confidentiality in a matter relating to Finland's international relations or European Union matters shall be complied with until the Committee in question has made a decision concerning the request.

The provisions of Section 31 of the Act on Openness of Government Activities (621/1999) shall apply, where appropriate, to the length of the period for which a Committee's documents shall be kept secret, unless the Committee decides on a shorter period.

The Speaker's Council may issue more detailed instructions concerning the publicity of committee documents.

Section 44 — Grand Committee (10/2006)

Unless otherwise provided in the Rules of Procedure of the Grand Committee, the provisions in sections 34, 35, 37 and 39—43 and 43a apply, in so far as appropriate, to the consideration of matters in the Grand Committee.

Chapter 5 — Consideration of matters in plenary session

Section 45 — Plenary sessions

Plenary sessions shall be held according to the workload of the Parliament. The Speaker shall convene the plenary sessions, where possible in accordance with a schedule of plenary sessions adopted by the Speaker's Council. Plenary sessions shall primarily be held on weekdays other than Monday or Saturday.

Section 46 — Agendas of plenary sessions

The agendas of plenary sessions shall contain a list of the matters to be considered, their stage of consideration and the pertinent documents.

The Speaker shall determine the agendas of plenary sessions. When matters are being included in the agenda, the earlier decisions of the Parliament and the schedule of plenary sessions adopted by the Speaker's Council shall be taken into account.

The Speaker has the right to alter a posted agenda and to interrupt the consideration of a matter.

Section 47 — Presence

The roll shall be called in the beginning of each plenary session. In a plenary session held later on the same day, the roll need not be called, at the discretion of the Speaker; in this event, the Representatives present in the earlier plenary session shall be deemed present.

A representative who appears in plenary session within 15 minutes of the roll call, shall be deemed to have been present in the roll call. A Representative appearing later than this shall be deemed to have been present as from the time when he or she announces himself or herself to the Speaker.

Subsection 3 repealed (895/2012)

Section 48 — Recording absence (219/2007)

A record of an absence from a plenary session because of a task associated with parliamentary work or due to illness, maternity, paternity or parental leave shall be entered in the minutes of the plenary session.

The Speaker's Council shall issue guidelines concerning the tasks to be deemed as associated with parliamentary work as well as concerning the recording of attendances and absences.

Section 49 — Speaker's duties in plenary sessions

The Speaker shall chair the plenary session and maintain order therein, as well as make the proposals for decisions and for voting. The Speaker shall make proposals only as is required for the implementation of the Constitution, the Parliament's Rules of Procedure and the decisions of the Parliament.

The Speaker shall see to it that those who have the floor keep to the issue under consideration. If a person who has the floor digresses, the Speaker shall exhort him or her to keep to the issue. If the exhortation is not heeded, the Speaker may deny the floor to the person in question.

Section 50 — Giving the floor

In plenary session, the Representatives shall be given the floor in the order of requests.

Before the floor is given to others who request it, it shall be granted to the spokesperson of a Committee and, in the case of a parliamentary motion during an introductory debate, to the first signatory of the motion, or to the chairperson of a Parliament-appointed body that has given its report, if this person is a Representative, or to a Representative designated by the body. The Speaker may give the floor also to a spokesperson of a Committee that has presented its statement and, when a special ground exists, to the first signatory of a reservation, after the other presentations have been made. After an interpellation has been replied to, the floor shall be given first to the first signatory of the interpellation. (10/2006)

The Speaker may, at his or her discretion, give the floor to a Minister, the Chancellor of Justice of the Government or the Parliamentary Ombudsman before others requesting the floor.

The Speaker's Council may reserve a part of a debate in advance for speeches, which shall have a maximum duration fixed by the Speaker's Council.

Sections 24–26 and 30a apply to the giving of the floor during topical debates, question times and the debates arising from the Prime Minister's announcements. (895/2012)

The Speaker's Council shall issue more detailed instructions on requesting the floor and on speaking.

Section 51 — Group speeches

When the debate concerns the State bud get, a government statement or report or an interpellation, the floor shall be given for group speeches, unless the Speaker's Council decides otherwise. The Speaker's Council may decide that the floor is to be given for group speeches also when other significant matters are being considered. However, the provisions in section 50 (2) and (3) apply to the giving of the floor for group speeches.

The order of the group speeches shall correspond to the size of the parliamentary groups constituted in the beginning of an electoral term, from the largest to the smallest. The order of groups of the same size shall be determined by the Speaker's Council by drawing lots. The Speaker's Council may alter the order of group speeches if, during the electoral term, a parliamentary group of at least three Representatives has been constituted or if there is another persuasive reason for the alteration of the order.

The Speaker's Council may decide that, after the group speeches, other requests for the floor made before the session can be granted in the order referred to in paragraph (2).

The Speaker's Council shall decide the stage of the debate at which the Representatives in parliamentary groups not included in the order referred to in paragraph (2) can make their speeches.

The Speaker's Council may issue more detailed instructions on the application of paragraphs (1)–(4).

Section 52 — Responses

Notwithstanding the provisions in sections 50 and 51, the Speaker may give the floor for brief responses at his or her discretion. (895/2012)

The Speaker's Council shall issue more detailed instructions on responses.

Section 53 — Consideration of a legislative proposal (895/2012)

A matter containing a legislative proposal shall be considered in the plenary session in two readings on the basis of the report of a Committee.

In the first reading, the report of the Committee shall be presented and a general debate held. The content of the legislative proposal shall then be considered in detail and decided. During the consideration in detail, the contents of the legislative proposal may be adopted on the basis of the Committee report without going into the text of the actual sections, in so far as the documents on the matter do not contain proposals for alterations diverging from the report and no such proposals have been made in accordance with the procedure provided in section 58, either. In the first reading, no proposal shall be made for the rejection of the legislative proposal.

If the content of the legislative proposal is adopted according to the Committee report, the first reading of the matter shall be concluded. If this is not the case, the matter shall be referred to the Grand Committee in the form contained in the decision of the Parliament. The Grand Committee may concur with the decision of the Parliament or propose alterations to it. If the Grand Committee proposes alterations, the Parliament shall decide on whether these are adopted or not. Thereafter, the first reading of the matter shall be concluded.

In the second reading, which shall take place not earlier than on the third day after the conclusion of the first reading, the Parliament shall decide to adopt or reject the legislative proposal as well as on any statements it may wish to make.

A proposal for declaring a legislative proposal urgent, unless made in the Committee report, shall be made in the second reading of the matter before the conclusion of the debate.

During the first reading, the Parliament may re-refer the matter to the Committee which prepared it or to another special Committee, or during the general debate to the Grand Committee. The reading shall resume on the basis of the new report once it has been completed.

Section 54 — Consideration of a legislative proposal left in abeyance and an unconfirmed Act

A legislative proposal left in abeyance and an unconfirmed Act shall be considered in plenary session in one reading. In the beginning of the reading, the report of the Committee shall be presented and a debate on the matter held. Thereafter, a decision shall be made on the adoption of the legislative proposal or the Act without material alterations, or on its rejection.

Section 55 — Single reading

Matters on the agenda of the plenary session, other than those referred to in sections 53 and 54, to be decided on by the Parliament and not subject to different provisions elsewhere, shall be considered in the plenary session in a single reading. (895/2012)

Section 59 contains provisions on the consideration of a State budget proposal.

Section 56 — Acceptance of international obligations and their denouncement

A matter of the acceptance of international obligations or their denouncement shall be considered in a single reading on the basis of a Committee report.

If the Committee report comprises proposals on both the acceptance of an international obligation and its implementing Act, the proposal on the obligation shall be presented for the single reading at the same time as the legislative proposal is presented for the second reading. The Parliament shall first decide on the proposal on the obligation.

Section 57 — Deferral (71/2011)

A matter shall be deferred from an introductory debate to one of the closest following plenary sessions, if a Representative so requests. Thereafter, the matter may not be deferred from the introductory debate.

A Committee report shall first be presented for deferral to a session that is held on the next day at the earliest. However, for a special reason Parliament may decide to defer the matter to a plenary session held later on the same day.

In a first reading and in the reading referred to in sections 54 and 55, the matter shall upon seconded proposal be deferred once. Otherwise the matter shall be deferred if Parliament so decides.

Once the debate on a government statement or report or an interpellation has begun, the matter shall not be deferred. The provisions on deferral do not apply to the Prime Minister's announcements or to topical debates.

Section 58 — Proposals for amendment

A proposal made by a Representative in plenary session and not included in the documents shall be handed in to the Speaker in writing, if the Speaker so requests.

A proposal for amendment to be made in the first reading of a legislative matter and not included in the documents shall, if possible, be provided to the Central Office without a statement of reasons, at least two hours before the plenary session. The proposal shall be distributed to the Representatives before a decision is made on the matter. For a special reason, the Speaker may present a proposal for voting even if it is proposed later. (71/2011)

The provisions in paragraph (2) apply to a proposal made in the second reading of a legislative matter, as well as to a proposal made in a reading referred to in sections 54 and 55, where not concerning rejection.

Section 59(2) contains provisions on the making of proposals for amendment during the consideration of the State budget proposal.

Section 59 — Consideration of a budget proposal

The State budget proposal shall be considered in a single reading in a plenary session on the basis of a report of the Finance Committee according to the procedure approved by the Parliament. A class or section in the budget proposal or a chapter thereof shall be noted to have been adopted as it appears in the report, if no proposals for amendment thereto have been made as provided for later in this paragraph. (895/2012)

A proposal to amend the report of the Finance Committee shall be submitted to the Central Office within the time determined by the Parliament, even if it is included in the documents. A proposal made later shall not be taken up for consideration, unless the Speaker for a special reason deems its consideration necessary. (71/2011)

A proposal concerning the inclusion of a new appropriation or other decision in the budget, not included in the Government proposal, can be taken into account when a decision on the budget is being made, only if it has been initiated by way of a budgetary motion. (71/2011)

If the Parliament has not adopted the report of the Finance Committee without alterations, the matter shall be re-referred to the Finance Committee. The Committee may concur with the position of the Parliament or propose amendments thereto. If the Committee proposes amendments, the Parliament shall decide whether to adopt or reject them.

If the publication of the State budget is delayed into the new budgetary year, the Finance Committee shall propose to the Parliament how the State budget proposal be applied as a provisional budget. The proposal of the Committee shall be considered, in so far as appropriate, in accordance with the same procedure as the budget proposal.

The provisions on the consideration of the budget proposal apply, in so far as appropriate, to the consideration of the supplementary budget proposal.

Section 60 — Proposals for decision and for voting

When the debate on the matter at hand has been concluded, the Speaker shall present a summary on the proposals made. If an objection is made against the summary of the Speaker, and the Speaker considers the objection justified, he or she shall rectify the summary. If the Speaker considers that the objection does not warrant a change in the summary, the Parliament shall decide on the summary. (895/2012)

After presenting the summary, the Speaker shall make a proposal for the order of voting on the proposals. If there is a call for the alteration of the Speaker's proposal for the order of voting, but the Speaker considers the call unwarranted, the Parliament shall decide on the order of voting.

Once the order of voting has been decided, the Speaker shall present the matter for voting so that the reply "Yes" or "No" expresses the decision of the Parliament. If there are several proposals for decision, they shall be voted on one against another, until a vote has been taken on all of them.

A proposal made by a Representative, but not seconded, shall not be taken up for a vote.

There shall be no other debate on the matters covered by this section. There shall likewise be no vote taken on whether a vote should be taken.

Section 61 — Mode of voting

A vote shall be taken by the voting apparatus, by standing up or by open ballot. The Speaker shall announce the mode of voting. There shall be no debate on the mode of voting.

A vote shall be taken by the voting apparatus, regardless of whether a vote has already been taken by standing up, if the Speaker deems this necessary, if the vote by standing up has in the opinion of the Speaker not yielded a clear result or if a Representative so requests.

A vote shall be taken by open ballot if the voting apparatus is out of order, if the vote by using the voting apparatus has in the opinion of the Speaker not yielded a clear result or if there is a tie. However, if there is a tie in a vote not pertaining to the final decision of the Parliament at the current stage of consideration, the vote shall be retaken by the voting apparatus, and a vote by open ballot shall be taken only if there is a tie also in this second vote by using the voting apparatus.

The Parliament's Election Rules contain more detailed provisions on the voting procedure in elections.

Section 62 — Vote by open ballot

A vote by open ballot shall be taken in accordance with the roll call, by using ballots of various colours. A ballot shall bear the pre-printed name of the Representative and the word "Yes", "No" or "Abstention". A ballot not conforming to this provision shall be void. The Representatives shall put their ballots into the ballot-box in the order that their names are called. The ballots shall be read out aloud and counted.

Section 63 — Result of a vote

The Speaker shall declare the result of a vote.

The results of all votes shall be archived and published. (895/2012)

There shall be no debate on this matter. (895/2012)

Section 64 — Reasons in a Committee report

The reasons contained in a Committee report shall be deemed to have been adopted, unless the Parliament decides otherwise.

Section 65 — Election of the Prime Minister

The notification of the President of the Republic to the Parliament concerning the nominee for Prime Minister shall be introduced in the Parliament and deferred to one of the following sessions. A vote on the election of the nominee as Prime Minister shall be taken by the voting apparatus or by open ballot. The Speaker shall announce the mode of voting.

An election of the Prime Minister, as referred to in section 61(3) of the Constitution, shall be held in accordance with the roll call, by using ballots bearing only the preprinted name of the Representative. The Representative shall write in the ballot the name of the person voted for, so clearly that there is no doubt as to who that person is, or cast a blank ballot. A ballot not conforming to this provision shall be void. The ballots shall be read out aloud and counted.

The minutes shall contain a note on how everyone has voted.

There shall be no debate on matters referred to in this section.

Section 66 — Maintenance of order in plenary sessions

There shall be no open expressions of approval or disapproval in plenary sessions of the Parliament.

The persons following the plenary session in the gallery shall abide by the instructions issued by the Office Commission and the other rules for the maintenance of order. If necessary for a return to order, the Speaker may have the gallery cleared.

Section 67 — Closed sessions

If the Speaker deems that a matter is by nature such that it cannot be considered in open session, or if 25 Representatives move that a matter be considered in closed session, the Speaker shall have the gallery cleared and propose that the Parliament decide, in accordance with section 50(1) of the Constitution, whether the matter is to be considered in closed session.

The Parliament shall decide on the access to, or secrecy of, the minutes of a closed session and the documents dealt with during the session.

Chapter 6 — Parliamentary documents

Section 68 — Parliamentary replies and communications

The decision of the Parliament on a government proposal shall be notified to the Government by way of a parliamentary reply. However, the State budget, as adopted by the Parliament, and the other decisions and notifications by the Parliament shall be notified by way of a parliamentary communication.

A list shall be drawn up, for the final parliamentary session of an electoral term, on the government proposals, decrees and other subordinate acts and decisions, and reports, whose consideration has not been concluded and which have therefore lapsed. The lapsed matters in the list shall be notified by way of a communication to the Government or, if a report was not submitted by the Government, to the party which submitted the report.

The Speaker and the Secretary General of the Parliament shall sign the parliamentary replies and communications.

Where necessary, the Speaker's Council shall decide on the revision of the wording of a parliamentary reply or communication.

Section 69 — Minutes of plenary sessions (895/2012)

Minutes shall be kept on plenary sessions, containing notes on the consideration of matters and debates held in plenary session. Notes on the decisions made in plenary shall be published without delay in an information network.

A speech to be noted in the minutes shall be subjected to the scrutiny of the speaker. No material alterations shall be made in the speech.

If a Representative has not concurred with the decision of the plenary session, he or she has the right to have a dissenting opinion noted in the minutes.

The minutes shall be signed by the Secretary General. The minutes shall be made available to the public without delay in an information network.

Section 70 — Protocols of plenary sessions

A protocol shall be drawn up of each plenary session without delay; the protocol shall contain notes on the decisions made.

The protocol shall be public once the Secretary General has signed it.

Section 71 — Publication of parliamentary documents (71/2011)

Parliamentary documents shall be made available to the public in an information network. The parliamentary documents shall contain the minutes of the plenary sessions of the Parliament and the abridged Swedish editions of the minutes, the government proposals, the communications on the withdrawal of government proposals, the Government communications to the Parliament, the decrees and other subordinate acts and decisions subjected to parliamentary scrutiny, citizens' initiatives, reports, government statements and reports, the list of legislative proposals left in abeyance, the reports and statements of the Committees, the parliamentary replies and communications, the parliamentary motions, interpellations and written questions with replies. (1272/2011)

The documents referred to in paragraph (1) can additionally be published in print or in other form.

The Speaker's Council shall issue more detailed guidelines on publication of parliamentary documents.

Chapter 7 — Administration of the Parliament

Section 72 — Office Commission

The Office Commission shall see to the administration of the Parliament. The Office Commission shall be composed of the Speaker, the Deputy Speakers and four members elected by the Parliament from among its members, and four alternates for the members elected by the Parliament.

The Office Commission shall have a quorum with five members present. In the event of a tied vote, the Speaker shall have the casting vote. The Office Commission may make decisions also with four members present, if these are unanimous.

Matters shall be presented to the Office Commission by the Secretary General of the Parliament, by the Director of Administration in the Parliament, as well as by the other officials in the Parliamentary Office designated by the Office Commission as presenting officials.

Where necessary, the Office Commission may convene also when the parliamentary session is interrupted and when the Parliament has concluded its work.

If a matter within the competence of the Office Commission is so urgent that there is no time to present it to the Office Commission, the Speaker shall make a provisional decision on the matter upon the presentation of a presenting official. The provisional decision shall be presented for the approval of the Office Commission as soon as possible.

Section 73 — Duties of the Office Commission

The Office Commission shall:

1. manage, supervise and develop the administration and finances of the Parliament, and consider pertinent plans and development proposals;
2. make proposals on the administration and finances of the Parliament;
3. decide, in so far as specifically so provided, on the appointments to a position or a temporary position in the Parliamentary Office, as well as on the dismissal of officials or the termination of their position;
4. decide, in so far as specifically so provided, on leave of absence for officials in the Parliamentary Office and on their temporary replacements;
5. after having heard the Committees in question, appoint the secretaries of the Committees;
6. decide the other matters pertaining to the administration and finances of the Parliament, where these have not been assigned to the Speaker or an official in the Parliamentary Office;
7. put forward initiatives for the adoption of the Parliament's Finance Rules;
8. decide on the Archive Rules of the Parliament; and
9. decide on the other matters that are assigned to it by an Act, these Rules of Procedure, other instructions, or other rules of procedure.

Section 74 — The Parliamentary Office

The Parliamentary Office shall create and maintain the conditions in which the Parliament can perform its tasks as an organ of the State.

The Parliamentary Office shall operate under the supervision of the Office Commission.

Section 75 — Secretary General of the Parliament

The Secretary General, elected by the Parliament, shall act as the secretary of the Parliament and as the head of the Parliamentary Office.

If the office of Secretary General is vacant or the Secretary General is prevented from attending to his or her duties, the Deputy Secretary General shall perform the duties of Secretary General. If also the Deputy Secretary General is prevented, the Speaker shall invite a suitable person to perform the duties of Secretary General.

Chapter 8 — Miscellaneous provisions

Section 76 — Languages used in parliamentary work

The consideration of a matter in the Parliament shall be based on its Finnish text; the Swedish text shall be drawn up by the Parliamentary Office.

A citizens' initiative submitted for Parliament's consideration shall be translated into Finnish or Swedish at the Parliamentary Office. (1272/2011)

The proposals of the Office Commission to the plenary session shall be translated into Swedish.

The Speaker's summary of proposals made, as well as the notification referred to in section 42(2) of the Constitution, shall be made both in Finnish and in Swedish. Also the other notifications of the Speaker shall be made in Swedish, if he or she deems this necessary. The contents of a speech made in plenary session in Swedish shall be summarised in Finnish.

The contents of speeches made in Finnish, the Speaker's proposals for voting and the notifications made by the Speaker only in Finnish, shall be privately interpreted to Swedish-speaking Representatives, if they so wish.

The Committees shall decide on the interpretation needed in their meetings. However, the course of a meeting shall be privately interpreted to a member of the Committee, if he or she so wishes.

Section 76 a — Representative's personal interests (63/2015)

A Representative shall, within two months from when his or her credentials have been examined, provide Parliament with an account of any outside duties, commercial activities, interests as an owner in businesses and other significant assets which may be of relevance in evaluating his or her performance as a Representative. Significant changes in the personal interests during the electoral term shall be declared within two months from when the change occurred.

A Representative shall also provide Parliament with an account of such income received from outside duties and commercial activities which may be of relevance in evaluating his or her performance as a Representative. Such income shall be declared each calendar year by the end of June of the year following the year when the income was accrued.

The accounts of personal interests are submitted to the Central Office. If a Representative, despite a request to do so, fails to submit an account of his or her personal interests, the Speaker shall announce this at the plenary session of the Parliament.

Section 76 b — Register of personal interests (63/2015)

The Central Office maintains a register of personal interests declared by the Representatives. The information is public and made accessible to the public on a public information network. Once a person no longer holds office as a Representative, the information is removed from the register and the information network

Section 77 — Suspension of the office of Representative

A Representative who has been elected as a Member of the European Parliament shall notify the Speaker whether he or she will choose to serve as a Representative or whether he or she will serve as a Member of the European Parliament. After an election to the European Parliament, the notification shall be made before the European Parliament convenes in its first plenary session. After parliamentary elections, the notification shall be made at the latest at noon on the third day after the scrutiny of the Representative's credentials. If the Representative has chosen to serve as a Member of the European Parliament, his or her office of Representative shall be suspended as from the date when the credentials of the substitute Representative have been examined.

Section 78 — Notifications to constituency electoral boards

If a Representative dies or ceases to exercise the office of a Representative, the Secretary General shall without delay notify the same to the electoral board of the appropriate constituency.

If a Representative serves as a Member of the European Parliament, the Secretary General shall without delay notify the same to the electoral board of the appropriate constituency.

Section 79 — Calculation of time limits in parliamentary work

If a statutory fixed date or the date of expiration of a statutory deadline falls on a holiday, Independence Day, the First of May, Christmas Eve, Midsummer Eve or a Saturday, the following weekday shall be deemed to be the fixed date or the date of expiration.

The time limit for a measure to be taken during a parliamentary session shall not run while the session is interrupted. The remainder of the time limit shall begin to run on the day when the Parliament reconvenes in session.

The provision in paragraph (2) does not apply to the time limit for the reply to a written question.

Section 80 — Notices of plenary sessions and Committee meetings (71/2011)

A notice of a plenary session and of the agenda thereof shall be made as well in advance of the plenary session as possible. The Speaker's Council shall decide the mode of notice.

A notice of a Committee meeting shall be announced in good time before the meeting

Chapter 9 — Entry into force

Section 81

These Rules of Procedure enter into force on 1 March 2000.

These Rules of Procedure repeal the Parliamentary Rules of Procedure of 19 December 1927, as later amended.

The amendment 118/2003 enters into force on 1 March 2003.

The amendment 10/2006 enters into force on 1 February 2006.

The amendment 1190/2006 enters into force on 22 March 2007.

The amendment 219/2007 enters into force on 22 March 2007.

The amendment 609/2007 enters into force on 1 June 2007.

The amendment 1023/2009 enters into force on 15 December 2009.

The amendment 71/2011 enters into force on 1 May 2011.

The amendment 1272/2011 enters into force on 1 March 2012.

The amendment 895/2012 enters into force on 1 January 2013.

The amendment 1022/2013 enters into force on 1 January 2014.

The amendment 63/2015 enters into force on 22 April 2015. The provisions in 76 a (2) are not applied to income accrued before the entry into force of this Decision.