

**TECHNICAL ARRANGEMENT  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF FINLAND  
AND  
THE SWEDISH ARMED FORCES  
CONCERNING  
THE PROVISION OF HOST NATION SUPPORT  
FOR  
MILITARY ACTIVITIES**

# 1 INTRODUCTION

The Government of the Republic of Finland, represented by the Ministry of Defence and the Swedish Armed Forces hereinafter referred to as the Participants,

**Having regard** to the provisions of the North Atlantic Treaty dated 4 April 1949;

**Having regard** to the provisions of the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces (NATO SOFA), dated 19th June 1951;

**Having regard** to the General Security Agreement on the Mutual Protection and Exchange of Classified Information between Denmark, Finland, Iceland, Norway and Sweden, dated 7 May 2010 (GSA);

**Having regard** to the Memorandum of Understanding between the Government of the Republic of Finland and the Government of the Kingdom of Sweden on Defence Cooperation, dated 9 July 2018 (FISE MOU) that provides the framework for the bilateral defence cooperation between the Participants;

**Having regard** to the Memorandum of Understanding between the Ministry of Defence of the Kingdom of Denmark and the Ministry of Defence of the Republic of Finland and the Ministry for Foreign Affairs of Iceland and the Ministry of Defence of the Kingdom of Norway and the Government of the Kingdom of Sweden on the Establishment of an Easy Access Framework Applicable in Peacetime, dated 9 November 2016;

**Respecting** the long-standing defence policy cooperation that exists between Finland and Sweden and wishing to continue and further develop the relation as NATO allies in the field of defence;

**Wishing** to contribute to the security in Europe and the steadfast enhancement of stability in the Nordic region, as well as to international peace and security;

**Recognizing** that the Participants share common geostrategic interests and views on the security challenges;

**Considering** that the defence cooperation between the Participants aims at creating prerequisites for combined joint military action and operations in all situations, and that the defence cooperation covers peace, crisis and war;

**Having regard** to the plans for deploying Finnish or Swedish forces to or through the territories of the Republic of Finland or the Kingdom of Sweden during periods of peace, crisis, and war in support of Military activities;

**Noting** that bilateral arrangements support and enhance NATO Collective Defence;

**Recalling** the Memorandum of Understanding between the Government of the Republic of Finland and the Government of the Kingdom of Sweden concerning the provision of Host Nation Support for Military Activities, dated 7 June 2022 (FISE HNS MOU) that provides the overarching arrangements and structure for Host Nation Support (HNS) between Finland and Sweden;

And in consideration of the needs of the Republic of Finland and Kingdom of Sweden acting as Host Nation (HN) or Sending Nation (SN), and the needs of the Finnish and Swedish Visiting Forces (VF) respectively.

The Participants have reached the following understanding:

## **2 GENERAL**

### **2.1 Aim, Purpose and Scope**

The aim of this Technical Arrangement (TA) is to enable efficient HNS and cross border movements for mutually agreed Military activities in all security situations.

- (1) The purpose of this TA is to detail the HNS procedures and general support requirements in the mutually agreed Military activities. The general principles concerning the provision of HNS are identified in the FISE HNS MOU.
- (2) With reference to the Section 2 of the FISE HNS MOU, this TA is a subordinate follow-on document to the FISE HNS MOU and the content of this TA will be interpreted in a manner consistent with the FISE HNS MOU.
- (3) This TA will be applied to a Military activity unless other HNS agreements or arrangements are being applied to such activity.
- (4) The provisions of this TA apply in peace, crisis and war.
- (5) This TA clarifies the general procedures and arrangements that the designated SN and HN follow, to effectively fulfil their responsibilities identified in the FISE HNS MOU.
- (6) The support required for the deployment/redeployment, sustainment and/or transit of the VF, needs to be ensured in advance, HNS being a fundamental contributor for this effort.
- (7) HNS allows minimization of the logistic footprint and thereby for increased responsiveness of VF. HNS will be provided in accordance with applicable Detailed Deployment Plan (DDP), and/or Movement Requests and/or Statement of Requirements (SOR).
- (8) The scope of application of this TA also includes Aircraft Cross-Servicing functions which will be done in accordance with STANAG 3430 and bilateral agreements.

### **2.2 References**

Reference documents that may be applicable to this TA are listed in Annex F.

### **2.3 Definitions and Acronyms**

With regard to the FISE HNS MOU the definitions decided upon in the Section 1 of the FISE HNS MOU will apply to this TA.

Definitions and Acronyms applicable to this TA in addition to the definitions and acronyms in the FISE HNS MOU are listed in Annex E.

## **2.4 HNS Mission**

(1) In accordance with applicable international agreements, national legislation, the FISE HNS MOU and national HNS Concept, and having regard to the NATO doctrine and policy for HNS, the HN provides support to the greatest extent possible, based on national priorities and the actual capabilities and available resources of the HN. HNS may be rendered free of charge, prepaid or on a reimbursable basis, to include reimbursement in currency, replacement in kind and equal value exchange in accordance with FISE HNS MOU Section 4.1.

(2) The HN will endeavour to provide HNS in accordance with the FISE HNS MOU and this TA, which will be detailed in the SORs/Movement Requests/DDPs. The SORs/Movement Requests will be developed by the VF as required, coordinated through logistics planning and agreed with the HN.

(3) The HN will make sure that its support and other commitments under this TA will be consistent with HN national laws and regulations. The SN will coordinate all support activities with the HN.

(4) The practical HNS arrangements for Military activities are executed in accordance with this TA. Detailed plans are made by components.

## **3**

### **HNS COORDINATION AND REPORTING**

(1) The Command and Control (C2) structure of the VF is provided in the applicable plan.

(2) HNS coordination and reporting will be performed by the SN and HN Liaison Officers (LNO).

(3) Military level Host Nation Support Coordination Cell (MHNSCC) may be established in the HN upon deployment to coordinate the HNS provided for the purposes of this TA. This cell will be co-chaired by the designated representatives of the HN and the VF.

(4) The MHNSCC will operate to ensure that all HNS necessary for the Military activities is provided to the VF in accordance with the provisions of this TA. It will also facilitate the development of Joint Implementation Arrangement (JIA) between SN and HN as requested.

(5) The MHNSCC will adopt its own terms of reference in regard to participation, frequency of meetings, and reporting. It will maintain records of its meetings and report any unresolved disagreements to the higher level and designated HN military authority.

## **4**

### **RESPONSIBILITIES**

#### **4.1 Host Nation:**

In addition to the responsibilities listed in the FISE HNS MOU, the HN, will:

- (1) Provide detailed HNS assessment on its ability to meet the Concept of Requirements (COR), as well as reply to the SOR, which will represent the formal offer of support.
- (2) Coordinate and support site surveys.
- (3) Participate in the MHNSSC, logistic planning, movement planning and contribute to the preparation of Reception, Staging and Onward Movement (RSOM) plan.
- (4) Provide facilities and services as outlined in the applicable DDP, Movement Requests and/or agreed SORs in accordance with this document.
- (5) Provide support to the VF in accordance with applicable Operational Plan (OPLAN), DDP, Movement Requests and/or agreed SORs, including, but not limited to:
  - (a) Facilitation of border-crossing and customs procedures at entry and exit points;
  - (b) Movement Control, to include escort and force protection;
  - (c) Convoy Support Centres, refuelling points and safe havens in accordance with agreed Movement Requests and/or SORs;
  - (d) If applicable, support all phases of RSOM for the VF in accordance with the appropriate plan up to the exit border crossing point;
  - (e) Other supplies and services which may include transportation, maintenance, engineering, medical and personnel service support in accordance with agreed Movement Requests and SORs.
- (6) Provide early identification of transportation networks and capabilities to be used by the VF by periodic updates of its Capability Catalogues.
- (7) Be prepared to embed LNOs within HN organizations and other structures supporting deployment of the VF.
- (8) Approve, control and coordinate the use of military/civilian infrastructure and facilities by the VF.
- (9) Approve, control and coordinate air, sea, and surface movements within its own territory through the appropriate national entity.
- (10) Have in place a suitable major incident plan, including a medical support plan for Mass Casualties (MASCAL).
- (11) Inform SN on HN's biological hazard (vectors, non-indigenous species, and transmissible diseases of animal and plant origin) reducing measures before border crossing.

- (12) Inform SN on HN's requirements for authority permits and rights/substitutability and their application procedures
- (13) Provide contact details for single point of contact per service/branch/unit for practical arrangement of activities under this TA.
- (14) During large exercises or operations, establishes Host Nation Support Cell/Desk for each military branch to oversee HNS in the branch.

#### **4.2 Sending Nation:**

In addition to the responsibilities listed in the FISE HNS MOU, the SN will:

- (1) Estimate and submit the draft HNS requirements and movement requests to the HN during the planning phase using CORs and/or identify and submit the HNS requirements and movement requests to the HN during the planning phase using SORs/ Movement Requests and site surveys.
- (2) SN is to notify HN competent authority for military entry in accordance with annual permit granted to SN or request entry in accordance with national legislation and standing procedures for military entry into HN territory from competent authority.
- (3) Assist, as applicable, the HN in execution of RSOM, in accordance with agreed SOR and appropriate DDP.
- (4) Comply with HN prerequisite provisions for receiving HNS.
- (5) Reimburse the HN for support received in accordance with the provision of this TA and agreed SORs.
- (6) In accordance with the FISE HNS MOU Section 3, SN responsibilities 1 c. identify during execution new or changing HNS requirements and communicate them to the HN.
- (7) Ensure that its performance meets the standards given by the HN to prevent the spread of biological hazards (vectors, non-indigenous species, and transmissible diseases of animal and plant origin) in accordance with the principles stated in STANAG 2557.
- (8) Ensure that its force health protection measures (e.g. vaccinations) meet the requirements given by the HN to prevent potential human communicable diseases.
- (9) Participate, as required, in the MHNSCC meetings.
- (10) SN applies for the necessary authority permits and rights/substitutability required by HN legislation.

## **5 FINANCIAL PROCEDURES**

## **5.1 Financial Guidelines**

(1) Exemptions from taxes, duties, state tolls, fees and similar charges will be determined in accordance with the NATO SOFA and/or mutual agreement and/or international convention.

(2) The following guidelines supplement the general financial considerations provided in the FISE HNS MOU. All invoices for contracts, claims, and payments will be in HN home currency.

## **5.2 General**

(1) In accordance with the FISE HNS MOU Section 4.1 the SN will reimburse the HN for the cost of HNS including material and services provided by the HN to the VF, except to the extent it is decided between the Participants that material and services will be provided at no cost or as a loan. Reimbursable supplies and services will be specifically detailed in the agreed SOR, or will be detailed in other individual orders for supplies or services. In general, procedures of the STANAG 2034 (NATO Standard Procedures for Mutual Logistic Assistance) may be followed unless otherwise decided by the Participants. In pricing reimbursable transactions, the HN will present a pricing catalogue on available commodities and services.

(2) Detailed financial arrangements will be specified in SOR. When the final statement of requirements (FSOR order) is decided between VF and HN, VF has made a financial commitment. If VF request changes of FSOR order and it results in costs for HN, VF will reimburse HN. If VF do not use services as decided in FSOR order and it results in costs for HN, VF will reimburse HN.

(3) In accordance with FISE HNS MOU Section 4.7 any equipment loaned to SN will be returned on completion of the mission. Damaged loaned items will be reported to the HN immediately. Reimbursement as appropriate for repair or replacement will be negotiated in accordance with the provisions of the NATO SOFA and the FISE HNS MOU. Such reimbursement will not include ordinary wear, tear and depreciation associated with a diligent use of the loaned equipment. HN will give VF required familiarization concerning the use of loaned equipment.

(4) Financial Arrangements.

(a) Detailed financial arrangements will be specified for each agreed SOR, JIA or individual order for supplies or services.

(b) All accounts will be settled in accordance with provisions established in this TA and the applicable agreed SOR, JIA or individual order for supplies or services for Military activities.

(5) Secondary Provisions. Where a SN arranges for the costs of HNS provided to its forces to be paid for by another SN, the HN may conclude the required agreed SOR or JIAs with the latter (or financing) SN.

(6) All invoices will be in English.

## **5.3 Payment and Reimbursement Procedures.**

(1) Settlement of expenditures: Settlement of expenditures between HN and VF will be made in accordance with STANAG 2034 and the FISE HNS MOU unless otherwise stated and may be further specified in the applicable agreed SOR, JIA or individual order for supplies or services.

(2) Military Resources. Equipment, services and facilities available from military sources will be provided free of charge, subject to reimbursement of incremental costs only.

(3) Commercial/Civil Resources. The SN will pay for support provided from commercial or civil sources, whether arranged by the SN, HN or any third party unless otherwise specified in the applicable agreed SOR, JIA or individual order for supplies and services.

(4) Value Added Tax (VAT) and other taxes. Exemptions from taxes or duties for goods and services necessary to conduct Military activities will be determined in accordance with the NATO SOFA and/or mutual agreement and/or international convention. Procedures for Tax exemptions are described in the Annex D.

(5) Payment. Payment will be based on invoices issued according to the TA and details specified in the jointly decided SORs, JIAs or mutually accepted individual orders.

(6) Payment will be made within 60 days from the invoice date. Invoices must be sent by mail or electronically. E-invoicing is the preferred method. Banking fees and other similar fees that emerge when paying the invoice will be paid by the SN.

(7) HNS Documentation. The HN will provide upon request documentation of expenses incurred on behalf of the SN.

#### **5.4 Contractual Guidelines.**

(1) In case VF and SN contract directly with commercial suppliers for supplies, services or other support, such contracts will be prior deconflicted with HN authorities in order to avoid competition or resources or other risk to the timely/assured access.

(2) In accordance with FISE HNS MOU Section 3.2 in order to provide agreed HNS, the HN will make the necessary arrangements with appropriate sources of support, including commercial sources. The HN will facilitate the contracting/purchase of goods and services required by VF. There will be a designated contracting POC established by the HN who will provide information about vendors and assist in the preparation of contracts to facilitate purchases, and to serve as an interface between civilian vendors and the SN contracting/purchasing authorities. The HN will not enter into any financial agreements on behalf of a SN.

## **6**

### **SUPPLIES AND SERVICES**

The HN will provide HNS as detailed in agreed SORs, JIA or individual orders for supplies or services.

#### **6.1 Storing of equipment**

(1) The conditions for facilities and storing will be jointly decided in SORs, JIA or individual orders for supplies or services. Facilities will be provided, whenever possible.

(2) Pre-storing will be subject to separate national decisions and arrangements with reference to FISE HNS MOU Section 7.2.

## **6.2 Maintenance**

(1) The SN will be responsible for maintenance and repair of their own equipment unless otherwise agreed in SORs, JIA or individual orders. Repair and recovery services may be made available by the HN designated facilities, according to their availability and on a reimbursement basis. Repair and recovery facilities and services will be jointly decided in SORs, JIA or individual orders for supplies or services.

(2) The SN will be responsible for the supply of spare parts unless otherwise agreed in SORs, JIA or individual orders. Use of spare parts is based to the cross-checked Nato Stock Number (NSN) code system.

(3) VF/SN can purchase maintenance-related accessories and small items from the civilian companies indicated by HN. Activity is based on a pre-decided contracts (SOR).

(4) Any problems with the provision of support from military sources will be resolved by the HN at the lowest possible level.

(5) HNS or/and Aircraft Cross Service (ACS) to SN's aircrafts may be provided with short notice. Support for aircrafts will be jointly decided in SORs, JIA or individual orders.

## **6.3 Cross-usage of material**

Considering the FISE HNS MOU Section 7.3 the cross-use of, for example spare parts, ammunitions, weapons, vehicles or any other military equipment or material necessary is possible after having completed necessary training and necessary qualifications as well as considering applicable end-user certificates. Cross-usage of material will be jointly decided in SORs, JIA or individual orders for supplies or services including the conditions for the cost-sharing and material responsibility.

# **7**

## **LEGAL ASPECTS**

### **7.1 Status of the VF**

The NATO SOFA will apply to the status of the VF in accordance with the FISE HNS MOU Section 5.

### **7.2 Claims**

(1) In accordance with the FISE HNS MOU Section 14 non-contractual claims arising out of, or in connection with a military activity, and covered by article VIII of the NATO will be dealt with in

accordance with the provisions therein. Contract claims arising out of, or in connection with, a military activity will be dealt with in accordance with applicable national and international public and private law.

(2) A claims procedure is established in the HN in accordance with NATO SOFA and national legislation.

(3) The HN and the SN will ensure that at least one of their liaison officers is familiar with the claims process and responsible for serving as the primary POC between SN authorities and HN authorities for matters relating to damages and claims.

(4) Claim reporting includes the immediate dissemination of information concerning damage/injury or potential claim to at a minimum: the HN and the chain of command of the SN authority whose member's act or failure to act may have caused the damage or injury; as well as dissemination of claims-filling information to the prospective claimant or his or her agent.

(5) A claims procedure may include the taking of statements and photographs, as well as the collection of information or physical evidence where possible. When contemplating the conduct of a significant movement or manoeuvre on or adjacent to civilian property, commanders and damage control/claims liaison officers should consider taking photographs of the property prior to conducting the military or administrative action that may cause damage to such property. All actions will be executed with due respect to the necessary privacy protection of properties and persons.

(6) Claims are registered by properly completing, making copies of and forwarding claims forms that set forth the circumstances of an incident and that record actions taken on a filed claim.

## **8**

### **ENVIRONMENTAL PROTECTION**

(1) Both SN and HN will adhere to the principles outlined in the guidance Environmental Tools for Military Activities, which is in coherence with NATO's environmental policy MC 469/1 and environmental standards.

(2) SN will respect the HN national environmental regulations and procedures. The SN will respect the HN environmental standards which should be no higher than those under which the HN Armed Forces operate. The HN will provide the SN with copies, in the English language, of environmental rules, regulations, procedures standards or guidance on environmental protection, which will apply during the Military activity.

(3) Upon arrival of the VF, an environmental baseline study will take place. Upon completion of the Military activity an environmental closeout study will take place. Possible claims will be settled as provided in section 7.2 of this TA.

(4) The Participants will pursue a preventive approach to environmental protection. To this end, all problems that may arise will be managed under the supervision of an environmental protection

officer, appointed by the SN and the HN, in order to prevent any lasting damage to the environment or harm to human health and safety.

(5) In the event of an environmental incident or accident (e.g. spill of petroleum, oil or lubricants) as a result of its own activities, the SN will carry out the remediation of any environmental impacts and immediately inform the HN.

## **9**

### **INVESTIGATION OF ACCIDENTS**

In accordance with the principles set out in the FISE HNS MOU Section 11;

(1) Aero-medical aspects, safety investigation and reporting of aircraft accident/incident involving military aircraft and/or missiles and/or UAVs will be run in accordance with applicable international agreements and national legislation, as well as STANAG 3318 and STANAG 3531 as applicable.

(2) If the accident investigation causes excessive expenditures the costs between the nations involved will be settled on a case by case basis, in accordance with applicable international agreements.

## **10**

### **CUSTOMS**

The Union Customs Code (UCC) establishes the general rules and procedures applicable to goods imported to or exported from the customs territory of the European Union. SN and HN are part of the customs territory of the Union, which means that customs procedures are not applied to movements of Union goods between SN and HN and customs declarations are not needed. This is also applicable when using commercial transports.

## **11**

### **MOVEMENT AND BORDER CROSSING**

(1) In accordance with the FISE HNS MOU Section 6.1 the HN has the ultimate authority to approve, coordinate and control the entry procedures, all border crossings and movements in its territory related to a Military activity. The movement and border crossing will be done in accordance with the applicable international agreements, national legislation, national arrangements for easy access implementation, and the FISE HNS MOU.

(2) The execution of strategic movements will be jointly coordinated by SN and HN Movement Coordination Centres (NMCC), which are also responsible for the production of DDP.

(3) As provided in FISE HNS MOU Section 6.3, in accordance with paragraph 2 article III of the NATO SOFA and national law the HN will accept as appropriate documents for border crossing and identification by members of the VF a combination of an identity card issued by the SN and a collective or individual movement order. The SN will ensure that the members of the VF are issued with such documentation and can present them at all times.

(4) In accordance with FISE HNS MOU Section 6.2 the HN will inform and assist the SN with necessary customs procedures, required documentation and permits.

(5) The designated HNS POC will act as point of contact for the necessary clearances and customs documentation and will facilitate the processing of the necessary clearances and customs documentation.

(6) HN will inform SN about any changes in the condition of HN movement infrastructure that may affect VF movement.

(7) The HN and the VF will provide personnel to co-ordinate, all RSOM activities with local civil authorities and at ports of embarkation/port of debarkation (POE/POD), as required.

## **12**

### **FORCE PROTECTION**

(1) The general provisions regarding Force Protection (FP) are set out in the FISE HNS MOU Section 10. The SN is responsible for identifying and providing its FP requirements and limitations to the HN in SORs. The HN will inform the SN of its proposed FP measures, limitations and restrictions in advance of planned Military activities.

(2) The FP plans will include the security of the staging areas, facilities, Lines of Communication (LOC) and all facilities and/or areas made available to the VF deploying to and/or transiting through the HN.

(3) The SN and the HN will designate a FP POC as necessary, which will be available 24/7.

(4) In accordance with the FISE HNS MOU Section 10.4 the FP will be implemented in accordance with national and international law. The FP measures will be coordinated by SN FP POC with HN FP authority.

(5) FP posture will be based on the threat assessment provided by the HN. Additional FP measures will depend on changing threat assessments by all authorities involved, the SN may decide to increase their FP posture after consent of the HN.

## **13**

### **MEDICAL**

SN will provide coverage of medical expenses to their members while staying in the territory of the HN.

### **13.1 Medical Arrangements**

(1) The provision, supply, maintenance and recovery of medical materiel, including blood, remains, in principle, a national responsibility, however, the SN may request HNS in this area. The HN may establish mutual logistics support agreements for common user supplies to achieve economy of effort and avoid duplication, or to ensure the ready supply of blood in cases of emergency.

(2) The cost for drugs, blood products and for other medical consumable materials, equipment or services obtained from commercial sources, will be paid in a timely manner by the SN to the HN or agency providing the services. Payment will be based upon current rates.

(3) The HN will provide medical, dental, veterinary and force health protection support to the VF in accordance with the FISE HNS MOU.

(4) The HN will provide support to adequately collect, evacuate, treat and hospitalize patients.

(5) In accordance with national legislation the HN will demand payment for medical and dental support provided by HN civilian personnel/treatment facilities to the VF, unless alternative bilateral agreements or arrangements are in place. SN should ensure that VF will bring their European Health Insurance Card when admitted to any civilian treatment facility.

(6) The HN emergency medical evacuation system (MEDEVAC), beyond Role 1, is to be able, within its means and capabilities, of evacuating patient to Medical Treatment Facilities at all times.

(7) Strategic Evacuation (STRATEVAC) is the SN responsibility. STRATEVAC aircraft will be permitted to land and take off to enable the rapid transfer of casualties requiring special emergency treatment outside of the HN.

(8) The SN and the HN will designate a Medical POC as necessary

(9) Detailed medical support will be jointly decided in SORs, JIA or individual orders.

### **13.2 Mortuary affairs**

(1) In the case of the death of a member of the VF on HN territory during Military activity, the death certificate will be issued in accordance with the laws and regulations of the HN.

(2) In the event of a VF member's death taking part in the Military activity, the HN will coordinate with the VF Commander prior to performing an autopsy or processing the remains to maximize compliance with SN regulations. If the HN national authority requires an autopsy, it will be performed by a doctor designated by that authority and subject to the laws and regulations of the HN. In so far as permitted by the HN laws and regulations a doctor of the VF may attend the autopsy

(3) Upon notification by the HN authorities, the deceased person's military authorities will assume custody of the remains until the latter are transported to the SN territory.

(4) If requested, the HN may arrange the transport of the deceased person's remains back to the territory of the SN.

(5) SNs' access to documentation (inter alia, death certificate, autopsy results) related to procedures of deceased personnel will be determined in accordance with the laws and regulations of the HN.

## **14**

### **COMMUNICATION AND INFORMATION**

In accordance with the principles set out in the FISE HNS MOU Section 13

(1) The HN will support the VF with a static connection for communications as needed. Contact information (the telephone numbers of relevant POCs) will be prepared in English and will be made available.

(2) The HN will provide a frequency allotment concerning Radio Frequency Spectrum (RFS) for the VF prior to deployment. The further planning of coordination will follow procedures set in ACP 190. The VF will inform the HN on its use of Satellite Communication and if necessary, coordinate the frequencies with the HN.

## **15**

### **DISPUTES**

In accordance with the Section 16 of the FISE HNS MOU any dispute concerning the interpretation or application of this TA and its Annexes will be resolved between the Participants at the lowest level possible, and will not be referred to any national or international tribunal or a third party for settlement.

## **16**

### **FINAL PROVISIONS**

(1) This TA may be amended or modified at any time in writing by mutual consent of the Participants. In that case, amendments will come into effect on the date of the last signature.

(2) This TA may be terminated at any time by mutual written consent by the Participants. Any of the Participants may withdraw from the TA within six (6) months by written notice.

(3) In the event that the FISE HNS MOU is terminated by mutual written consent of the Participants in accordance with Section 17.2 of the said MOU or any of the Participants of the FISE HNS MOU withdraws from the MOU in accordance with section 17.3 of the said MOU, this TA will be automatically terminated.

(4) In the event that this TA or the FISE HNS MoU is terminated, or a Participant makes a formal notification of its withdrawal from this TA or the MoU, the provisions of this TA will continue to apply until any outstanding matters, including cost reimbursement, relating to this TA have been resolved.

(5) This TA is not legally binding and is not intended to supersede national law or international obligations by which the Participants are bound. The Participants will notify each other in case of any conflict arising from this TA.

(6) This TA is not eligible for registration under Article 102 of the Charter of the United Nations.

(7) This TA will come into effect on the date of its last signature.

Signed in duplicate at ..... on the ..... of ..... 2025 in the English language.

For the Government of the Republic of Finland

Signature  Date 1 DEC 2025

Rank LT GEN Name UOSK VIRTANEN

Title Chief of Staff  
Defence Command Finland

For the Swedish Armed Forces

Signature  Date 25/202

Rank LT GEN Name Carl-Johan Edström

Title Chief of Staff  
Swedish Armed Forces HQ

## ANNEXES

- A. HNS provided free of charge
- B. HNS provided against reimbursement
- C. List of HNS POC's
- D. VAT and/or excise tax exemption procedures
- E. Definitions and acronyms
- F. References

## **ANNEX A**

### **HNS PROVIDED FREE OF CHARGE**

The HN will provide the following support free of charge on availability basis (further detailed in subsequent SOR/JIA):

- a. Suitable facilities and areas to conduct the activities, which do not require renovation or construction in order to serve the purpose. All suitable facilities and areas will be handed over to the VF in safe and clear condition, to include applicable environmental studies of these areas. These facilities will be returned to the HN in the same condition;
- b. Access to electricity, water, sewage, and other utilities;
- c. External security associated with facilities used for the VF;
- d. HN Military datalines;
- e. Selected communication and information systems (CIS) resources, including but not limited to, the required Bandwidth and access to the Radio Frequency Spectrum;
- f. Fire protection for personnel and facilities dedicated for the VF;
- g. Assistance for contracting;
- h. Access to and use of training areas and firing ranges;
- i. Customs clearances;
- j. Access to Air PODs (APOD), Sea PODs (SPOD) and Rail PODs (RPOD) free of harbour/airport/station governmental fees not directly associated with services requested, provided and received;
- k. Geospatial information and documents such as maps, charts in digital format as well, subject to reimbursement if provided through commercial services;
- l. Support by the HN Military Veterinary personnel in SN's food and water safety management control.
- m. Any other support if jointly decided.

## **ANNEX B**

### **HNS PROVIDED AGAINST REIMBURSEMENT**

Upon request, without prejudice to those services provided free of charge, the HN will provide additional support to the VF as jointly decided within the SOR on a reimbursable basis at the same rates chargeable to the HN comparable entities:

- a. Military accommodation and messing;
- b. Medical and dental services;
- c. Materials and equipment necessary for the installation of the temporary facilities required for Military activities;
- d. Purchase of consumable supplies;
- e. Rental/purchase of non-military equipment when military equipment is unavailable;
- f. Installation of room dividers or other temporary modifications to configure otherwise suitable facilities to the requested needs;
- g. Installation of SNs CIS and administrative equipment;
- h. Commercial CIS services;
- i. Consumption/Usage of electricity, water, sewage and other utility;
- j. Stationery, printing, postage and packing;
- k. Hire of temporary civilian personnel;
- l. Rental of commercial facilities, when military facilities are unavailable, or unsuitable;
- m. Petrol, Oil, Lubricants (POL);
- n. Military transportation, subject to reimbursement of incremental costs only;
- o. Repair and recovery services;
- p. Engineer materials;
- q. Targets and incremental services at training areas and firing ranges as requested;

- r. Material Handling Equipment and Container Handling Equipment, subject to full reimbursement if rented from civilian operators or limited to incremental costs only, if provided through governmental means;
- s. Laundry and other field services;
- t. Waste removal, snow and ice clearing and general landscape maintenance, subject to reimbursement of incremental costs only;
- u. Provision of catering staff, food and beverages for official functions;
- v. Translation, including certified translations, and interpreting services, if provided from commercial sources;
- w. Cleaning and disinfection services of the SN military materiel during embarkation and/or debarkation.
- x. Provision of veterinary services for Military Working Dogs (MWD).

**ANNEX C**  
**LIST OF HNS POC**

The national JOCs will maintain and update the list of HNS POCs.

## **ANNEX D**

### **VAT AND/OR EXCISE TAX EXEMPTION PROCEDURES**

#### **1. VAT exemption procedures in Finland**

VAT included in the price of goods and services is refunded to the armed forces of other NATO member countries if the goods and services are purchased in Finland for the official use of the armed forces or the civilian personnel of such armed forces located in Finland when such forces take part in the common defence effort. The right to VAT refunds also applies to the VAT included in the price of goods and services purchased for the messes or canteens of such armed forces located in Finland.

VAT included in the price of goods and services is refunded to the armed forces of other Member State of the European Union if the goods and services are purchased in Finland for the official use of the armed forces or the civilian personnel of such armed forces located in Finland when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy. The right to VAT refunds also applies to the VAT included in the price of goods and services purchased for the messes or canteens of such armed forces located in Finland.

VAT included purchase price of the purchase made in Finland must be at least 170 € for the purchase to be eligible for a VAT refund.

VAT is refunded per quarter based on an application submitted to the Finnish Tax Administration. The application is not subject to any format requirements and it must be submitted within one year of the invoice payment date. The armed forces of the other country must submit the application.

The application must include the following information:

- Applicant's details (name, address, contact person name and telephone number)
- Bank account details (account number and BIC)
- Application period, i.e. quarter, to which the application pertains
- Details of the activities during the application period eligible for a VAT refund, e.g.
  - Parties that participated in the defence operation or exercise
  - Name and duration of the defence operation or exercise
  - Location of the defence operation or exercise

Invoices are not appended to the application. Invoices should be retained by the applicant for three (3) years from the beginning of the year following the payment date of the invoice.

Details of the purchase eligible for a VAT refund:

- Receipt/invoice number
- Seller's name and Business ID
- Receipt/invoice creation and payment date
- Description of the purchased goods or services

- The VAT exempt price of the purchase
- The amount of VAT paid

The application should be addressed to the Finnish Tax Administration with the following address:

Finnish Tax Administration  
PO Box 560  
00052 VERO  
FINLAND

The application can also be submitted via email. The use of the secure email service requires that the Finnish Tax Administration sends a link for submitting the application. The link can be requested from the address [vatrefunds@vero.fi](mailto:vatrefunds@vero.fi).

The Finnish Tax Administration verifies the applicant's right to the refund from the Finnish defence forces. The Finnish Tax Administration responds to all enquiries on applications.

Guidance of the Finnish Tax Administration:

VAT exemption and right to VAT refunds: diplomats, international bodies, bodies of the European Union, and defence activities

## 2. VAT exemption procedures in Sweden

Armed forces of other NATO States than Sweden, can apply for refund of VAT on goods and services intended for the use of those armed forces located in Sweden, or of the civilian staff accompanying them, or for supplying their messes and canteens in Sweden, when such forces take part in the common defense effort.

Armed forces of other Member States of the European Union, can apply for refund of VAT on goods and services intended for the use of those forces located in Sweden, or of the civilian staff accompanying them, or for supplying their messes and canteens in Sweden, when such forces take part in a defense effort carried out for the implementation of a Union activity under the common security and defense policy.

The minimum amount of VAT for which a refund is applied for must be SEK 4 000 for a calendar quarter or, if the application period is a full year or the remainder of a year until the turn of the year, the amount must not be less than SEK 500.

Application must be made by the armed forces of the other Member State using the application form SKV 5651 (for both VAT and Excise tax), and must cover a period of one calendar quarter (January-March, April-June, July-September and October-December).

The form SKV5651 with instructions is available on the website of the Swedish Tax Agency.

The application must be received by the Swedish Tax Agency no later than September 30 in the calendar year after the year of the application period.

The List of invoices must be filled in with the requested information regarding each purchase. Copies of all invoices or receipts must accompany the application and must be numbered consecutively. Instead of filling out the List of Invoice in the application form, it can be attached with the application as a separate document. This separate document must contain the same information in the same way as the list in the application form.

Copies of invoices containing the following particulars should be attached with the application:

- Name, address and VAT registration number of the seller
- Name and address of the buyer
- Date of delivery
- Type of goods/services
- Quantity
- VAT
- Total price (incl. VAT and excise duties)

The application should be sent to the Swedish Tax Agency by post to:

Skatteverket  
SE-771 83 Ludvika

or by email to: [armedforces@skatteverket.se](mailto:armedforces@skatteverket.se)

Swedish Tax Agency will provide further information and answer questions regarding applications for refund of VAT and Excise tax on telephone, +46 771 567 567, or email, [armedforces@skatteverket.se](mailto:armedforces@skatteverket.se)

### 3. Excise tax exemption procedures in Finland

In case products are purchased with excise duties, purchasers can submit an application for excise tax refunds to the Finnish Tax Administration. The length of the period covered by the submitted application can be one calendar month or one calendar year. The application must be submitted within three years of the end of the calendar year to which the application period belongs.

Guidance for excise tax exemptions:

Exemptions from excise duties: diplomatic missions, diplomats, international organisations, joint defence activities under NATO and institutions and defence efforts of the European Union.

### 4. Excise tax exemption procedures in Sweden

Armed forces of other Member States of the European Union, can also apply for a refund of excise tax for purchases of alcoholic beverages, tobacco products, nicotine products, fuels and electronic goods for the use of those forces located in Sweden, or of the civilian staff accompanying them, or for supplying their messes and canteens in Sweden, when such forces take part in a defense effort carried out for the implementation of a Union activity under the common security and defense policy.

Application must be made by the armed forces of the other state using the application form SKV 5651 (for both VAT and Excise taxes), and must cover a period of one calendar quarter (January-March, April-June, July-September and October-December).

Application procedures for excise tax are the same as described above in section 2. VAT exemption procedures in Sweden.

Armed forces of other NATO States are not entitled to a refund of excise taxes. Petrol, Oil and Lubricants (POL) will be supplied to armed forces of other NATO States exempt from VAT and excise tax according to section 5.

#### 5. Special arrangements for Petrol, Oil and Lubricants (POL)

Petrol, Oil and Lubricants (POL) agreed within the SOR will be invoiced free of all duties and taxes in case POL is delivered at the facilities of the Finnish Defence Forces or at the facilities of the Swedish Armed Forces. POL agreed within the SOR will be invoiced free of all duties and taxes in case POL is delivered outside the facilities of the Finnish Defence Forces and paid for by the Finnish Defence Forces or outside the facilities of the Swedish Armed Forces and paid for by the Swedish Armed Forces.

#### 6. Coordination of VAT and/or tax exemptions

Financial POC will coordinate with respective national authorities all issues related to tax exemptions.

## ANNEX E DEFINITIONS AND ACRONYMS

### Definitions

In addition to the definitions set forth in the HNS MOU, the following definitions are applicable for this TA:

**Concept of Requirement (COR):** A Concept of Requirements (COR) addresses broad functional support requirements including land, air, maritime, security, transportation, telecommunications, facilities, etc. It provides the HN with a list of the required types of support.

**Incremental costs:** A cost considered above and beyond the normal cost of an organization, which may be subject to separate funding arrangements.

**Statement of Requirement (SOR):** A document prepared by SN or NATO Commander, detailing facilities, supplies and services requested.

**Replacement in Kind:** An exchange transaction conducted under this TA in which the receiving party replaces logistic support, supplies and services which it has received with logistic support, supplies and services of an identical, or substantially identical, nature.

### Acronyms

APOD- Air Port of Debarkation  
C2- Command and Control  
CIS - Communication and Information Systems  
COR- Concept of Requirements  
DDP- Detailed Deployment Plan  
FP- Force Protection  
HN- Host Nation  
HNS- Host Nation Support  
HNSCC- Host Nation Support Coordination Cell  
JIA- Joint Implementation Arrangement  
LNO- Liaison Officer  
LOC- Lines of Communication  
MASCAL- Mass Casualties  
MEDEVAC- Medical Evacuation System  
MOU- Memorandum of Understanding  
MWD - Military Working Dogs  
NOA- Note of Accession  
NSN- Nato Stock Number  
OPLAN- Operational Plan  
POE- Port of embarkation  
POC- Point of Contact

POD- Port of Debarkation  
POL- Petrol, Oil and Lubricants  
RFS- Radio Frequency Spectrum  
RSOM- Reception, Staging and Onward Movement  
RPOD- Rail Port of Debarkation  
SN- Sending Nation  
SOI- Statement of Intent  
SOR- Statement of Requirements  
SPOD- Sea Port of Debarkation  
STRATEVAC- Strategic Evacuation  
TA- Technical Arrangement  
TOA- Transfer of Authority  
UCC – Union Customs Code  
VAT- Value Added Tax  
VF- Visiting Forces

## **ANNEX F REFERENCES**

The North Atlantic Treaty, dated 4 April 1949;

Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces (NATO SOFA) signed in London on 19 June 1951;

Environmental Tools for Military Activities (FI-SE-US guidance document), dated October 2019 (FDF document nr. HR446)

AJP 3.14(A) Allied Joint Force Protection Doctrine, dated April 2015;

AJP 4(A) Allied Joint Logistic Doctrine, dated December 2003;

AJP 4.5(B) Allied Joint Doctrine for Host Nation Support, dated May 2013;

AJP-4.4(B) - Allied Joint Movement and Transportation Doctrine, dated December 2005;

AJP-4.10(A) Allied Joint Doctrine for Medical Support, dated March 2006.

ALP-4.2-Land Forces Logistics Doctrine, dated February 2003;

AD 70-1 ACO Security Directive, dated January 2008;

AD 80-25, ACO Force Protection Directive, dated May 2009;

STANAG 2034 CSS (ED7) - NATO standard procedures for mutual Logistic assistance, dated 31 March 2011;

STANAG 3113 Provision of support to visiting personnel, aircraft and vehicles, dated 10 December 2005;

STANAG 3318 AMD (ED6) - Aeromedical aspects of aircraft accident and/or aeromedical incident investigation, dated 19 August 2004;

STANAG 3430 AASSEP-13 Aircraft cross-servicing, dated April 2020;

STANAG 3531 FS (ED7) Safety investigation and reporting of accidents/incidents involving military aircraft, missiles and/or UAVs, dated 28 March 2007;

STANAG 6500 AJEPP-6 Environmental File for Military Camps in NATO Operations, dated 04 February 2005;

STANAG 2454 M&T (Edition 3) – Road Movements and Movement Control -AMovP-1(A);

STANAG 2455 ESS/M&T (Edition 2) - Procedures for Surface Movements across National Frontiers- AMoVP 2(A);

STANAG 2456 M&T (Edition 2) - Movement and Transport Documents and Glossary of Terms and Definitions - AMoVP-3(A);

STANAG 2468 NSA M&T (Edition 1) – Technical Aspects of the Transport of Military Materials by Railroad - AMoVP-4;

STANAG 2236 (M&T) (ED1)-Multimodal Transport Issues- AMoVP-5;

STANAG 2557 MEDSTD (Edition 1) - Veterinary Guidelines on Major Transmissible Animal Diseases and Preventing their Transfer AMedP-26, 28 February 2011;

STANAG 4441 TDGG – Allied Multi-Modal Transportation of Dangerous Goods Directive – AMoVP-6;

AAP-6 NATO Glossary of Terms and Definitions;

ACP 190 NATO Supplements NATO Guide to Spectrum Management in Military Operations, dated 15 March 2011.