

Billing Terms 2026 / Perhe ja Perintö J. Pakarinen Oy

"The purpose of our work is to do good for those for whom we do it."

Fixed-price services:

The price refers to the total price, including value added tax, for the service in question.

On the invoice presented for fixed-price services, the following are stated: the name of the service, the price excluding VAT, the amount of VAT, and the total price (EUR).

Will and the estate planning carried out in connection with its drafting 350,00

The price includes all necessary measures, e.g. consultations, the memorandum drawn up on them and its safekeeping in the company's custody, drafting the will according to the client's needs and its storage in digital form at the company, where necessary drafting the will in two copies and the safekeeping of the second copy at the company, an assessment of inheritance tax implications, a preliminary review of other estate planning measures such as a gift, deposit insurance, etc. and an assessment of their tax implications, and value added tax. The price also includes telephone advice concerning the contents of the will after it has been made.

Prenuptial agreement 390,00

The price includes all necessary measures, e.g. consultations, a review of the options, an assessment of the inheritance and tax implications of the matter, drafting the prenuptial agreement, correspondence, registering the prenuptial agreement at the Local Register Office, the Local Register Office's registration fee (€87) and value added tax.

Continuing power of attorney, "healthcare directive" 320,00

The price includes all necessary measures: consultation, drafting the power of attorney both for financial matters and for matters concerning the person (healthcare directive). Where necessary, drafting the power of attorney in several copies, and a duplicate is kept in our archive. The price also includes value added tax.

Other services:

The services to be performed are agreed between the client and the company in an engagement agreement, and these billing terms form part of the engagement agreement. The engagement agreement is drawn up in two copies, one for the client and one for the company.

1. Time-based charging

The basis for billing is the time spent on the work, which is tracked according to calendar time. Each amount of time spent is recorded in the list of actions.

On the invoice presented to the client, the principal measures taken in the matter and the total time spent on those measures are itemized. Due to the protection of client confidentiality, the measures are not recorded on the invoice in detail.

The items billed are subject to value added tax (VAT). The VAT rate is 25.5%.

The hourly fee is 260,00 + VAT 66,30, total 326,30

per person-hour of work

For a telephone consultation, the time spent is billed, but at least 15 min.

For reviewing and/or responding to email and online banking messages, the time spent is billed, but at least 15 min.

2. Billable expenses

In addition to time-based billing, we charge the following expenses:

- letter sent: 12,00 + VAT 3,06, total 15,06
- photocopy made/each (certified or uncertified): 1,6 + VAT 0,41, total 2,01
- CD or DVD disc/photos or video: 30,00 + VAT 7,65, total 37,65
- travel expenses are charged inclusive of VAT in accordance with the Tax Administration's decision in force at the time
- payments made to third parties: price paid + VAT

Billing interval

Services such as estate inventory, distribution of the estate, service of a will, and gifts are billed once the service has been completed or when the engagement otherwise ends, unless otherwise provided under Interim billing.

Interim billing (billing that takes place during the engagement relationship)

While the engagement is ongoing, the company has the right to issue interim invoices for work done and expenses incurred. The company has no obligation to issue interim invoices unless otherwise agreed in the engagement agreement. The client, however, has the right to receive an interim invoice in writing / by email upon request.

Lien

As security for payment of the invoice, the company has a lien on the documents in its possession — both those it has drafted itself and those that have otherwise come into its possession — but not on the client's shares, participations or other similar securities.

Validity of the billing terms

The above billing terms are valid for the calendar year. VAT is charged in accordance with the tax rate in force at the time. The time-based hourly fee, however, remains in force for the duration of the engagement, unless otherwise agreed with the client.