



MINISTRY OF SOCIAL AFFAIRS AND HEALTH Finland

# FINLAND

Pharmaceuticals Pricing Board Ministry of Social Affairs and Health

## Major reforms from 2007 till now

- No major reforms

### Current and planned measures

- Reference price system will enter in force in 4/2009
- Pharmaceuticals covered by analogous process patent return substitutable – will enter in force in 4/2009
- Introducing negative list under discussion

## Current pharmaceutical pricing and reimbursement system (as of 2/2009)

### Pricing

- Statutory pricing for reimbursable pharmaceuticals at wholesale price level; internal and external price referencing for reimbursable pharmaceuticals
- No wholesale mark up scheme
- Regressive pharmacy mark up scheme for all pharmaceuticals
- VAT rate of 8% on pharmaceuticals (standard rate 22%)

#### Reimbursement

- Positive list in place; negative list possible
- Reimbursement categories:
  - Basic reimbursement 42%
  - Lower special reimbursement 72%
  - Higher special reimbursement 100%
  - + Additional reimbursement after reaching the annual limit to copayments
- Co-payments depending on reimbursement category (58% / 28% / €3 per medicine / €1,50 per medicine)
- Generic substitution in place; no reference price system