

**Income tax return; administration of a shared benefit, agency of the State of Finland, municipality, church parish, foreign estate of a deceased person, etc.
(6)**

DATA FILE SPECIFICATION 2021

TABLE OF CONTENTS

1	INTRODUCTION	3
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	3
3	MAKING CORRECTIONS	3
4	PERIOD OF VALIDITY	3
5	COMBINED INFORMATION FLOWS	3
6	CHANGES TO THE PREVIOUS VERSION	4
7	DATA FORMAT SPECIFICATION	4
8	AUTOMATED CHECK PROCESSES	6
9	MESSAGES	6

Change history

Date	Version	Description
26 Jan 2021	1.0	First release
8 June 2021		The description of data element 044 has been corrected.

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > IT developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Find the guidance for completing Form 6 (in Finnish and Swedish) on the Tax Administration website [Forms](#) (*vero.fi > About us > Contact us > Forms*).

To check the method of identification required by the data flow, the role required and where in the data flow the authorisation is checked, go to the Ilmoitin.fi webpage [Methods of sign-in, Roles, rights to represent organizations](#) (*ilmoitin.fi > Instructions and templates > Methods of sign-in, Roles, rights to represent organizations > Income Tax Return > Name*).

3 MAKING CORRECTIONS

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors, you must re-send (the main form) Form 6 with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 26 January 2021 in Ilmoitin.fi in the live environment. They will then continue to be in force until a new version of this specification is released.

5 COMBINED INFORMATION FLOWS

See the other information flows that can be sent in the same computer file as you are sending Form 6:

[Allowed combinations of forms for electronic income tax returns \(xlsx\)](#)

(tax.fi > About us > IT developers > Data format specifications > Income tax returns > Allowed combinations of forms for electronic income tax returns (xlsx))

6 CHANGES TO THE PREVIOUS VERSION

Version	Identifier	Data element	Description
1.0	000	Identifier	The year is changed.
	071 072	Code indicating the sector of activity Your line of business, in words	Deleted

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY00621
198	P		Software-generated timestamp	PPKKVVVVH HMMSS	
045	P		Service provider's ID code	AN3	
048	P		Software that generated the file	AN35	
014	P		Identifier of the software that generated the file	Y- TUNNUS_A N2	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
184	V		Activities both in Finland (mainland) and Åland (1=Yes)	N1	1
041	P		Name of contact person	AN70	
042	P		Telephone number of contact person	AN35	
044	V		Contact person's e-mail address	AN70	
OTS			Calculation of taxable income		
259	V		Accounting period result (profit or loss).	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			Add a minus sign if the result is a loss.		
222	V		Direct taxes	R13,2	
001	V		Number of partial data sets	N8	
664	V		Other additions, reasons	AN50	
665	V		Other additions, amount	R13,2	
009	V		End-of-record character for the partial data set	N8	
224	V		Other additions in total	R13,2	
225	V		Tax refund	R13,2	
226	V		Other deductions in total (This line is not for allowable losses.)	R13,2	
657	V		Imputed profit	R13,2	
672	V		Loss	R13,2	
504	V		Add items that are not taken into account in allowable loss	R13,2	
658	V		Imputed loss	R13,2	
OTS			Taxable financial result for various sources of income, before deduction of losses; or the allowable loss for the tax year		
500	V	#505	Business profit	R13,2	
501	V	#506	Profit for the personal source of income	R13,2	
502	V	#507	Profit for the agricultural source of income	R13,2	
505	V	#500	Business loss	R13,2	
506	V	#501	Loss for the personal source of income	R13,2	
507	V	#502	Loss for the agricultural source of income	R13,2	
OTS			Changes of shareholding, information on previous years' losses		
531	V	*	Enter the tax year when the transfer took place if more than half of the shares changed ownership during one tax year. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	VVVV	

Code	P/V	Calc. /check	Description	Format	Allowed values
OTS			Audit		
177	P	*	Audit complete (1=Yes, 2=No, will be conducted later, 3=No, no auditor has been appointed, in accordance with Chapter 2, section 2 of the act on auditing.)	N1	1,2,3
178	V	V/P	Does the auditors' report contain any disapproving statements, remarks or additional details? (Chapter 3, § 5, act on auditing (Tilintarkastuslaki 1141/2015)) (2=No, 1=Yes)	N1	1,2
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

The system will make the following checks if the data elements have a non-zero, non-blank value.

New / Changed	Code	Description of Calc. Rule / Check
Changed	531	#1696; The tax year of transfer (yyyy) (531) must fall within 2011-2021.
	500#505 501#506 502#507	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, they are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value). 500 or 505 501 or 506 502 or 507 #94; This field # already contains a populated exclusive field &. Only one or the other can be populated.
	500-505	#1210; Either 500 or 505 must be populated, one or both can be zero.
	501-506	#1232; Either 501 or 506 must be populated, one or both can be zero.
	502-507	#1208; Either 502 or 507 must be populated, one or both can be zero.
	177	#442; If auditors have handed in their report (177=1), also populate position 178 to show auditors' approval or disapproval.
	177	#471; If the auditors have not given their report (177= 2 or 3), do not tick the boxes (178) regarding disapproving remarks.

9 MESSAGES

Not applicable to this information flow.