

67 ADDITIONAL EXPENSE DEDUCTION FOR RESEARCH AND DEVELOPMENT ACTIVITIES

DATA RECORD SPECIFICATION 2021

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Version history

Day	Version	Description
26 January 2021	1.0	The first draft published in 2021.

1 GENERAL DESCRIPTION

The purpose of this document is to describe the structure of submitted data and the checks carried out for records. In addition to this document, information is available in the [A general description of online submitting \(PDF\)](#) document (*vero.fi > Verohallinto (Tax Administration) > Ohjelmistokehittäjät (Software developers) > Tietuekuvaukset (Data record specifications) > Sähköisen ilmoittamisen yleiskuvaus (A general description of online submitting)*).

2 A DESCRIPTION TO SPECIFY THE SUBMITTING OF A DATA FLOW

This form is for business taxpayers and corporate entities to claim an additional expense deduction for R&D activities (under the act governing an additional deduction for R&D expenses (Laki tutkimus- ja kehittämistoiminnan lisävähennyksestä vuosina 2021–2025)). In addition, a written description of R&D activities to provide information on the expenses claimed must be enclosed.

All private traders and agricultural producers are entitled to the additional expense deduction who are engaged in research cooperation with a research organisation as defined by law. The additional deduction is 50% of the invoices for subcontracting, relating to cooperation within research work and linked to R&D activities. The deduction is made from business and agricultural income.

The maximum deduction is EUR 500,000 and the minimum deduction is EUR 5,000 during a tax year.

The amount of the additional deduction is also reported in the main tax return form in the calculation of taxable income or in another corresponding calculation.

More detailed filing instructions for the report are available on the Tax Administration's website under [Forms](#) (*vero.fi > About us > Contact us > Forms*).

The identification method required for the data flow, the role required and information on the part of the data flow from which the authorisation is verified can be checked from [Methods of sign-in, roles, rights to represent organizations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles, rights to represent organizations*).

3 CORRECTION OF DATA

Submitted electronic income tax returns can be corrected by re-submitting the main tax return form and all attached forms that include data to be corrected. The main tax return form must be re-submitted, even if there is no data to be corrected.

4 VALIDITY

Structures and checks pursuant to this data record specification are valid in production environments starting from 26 January 2021 until a new version of the data record specification is published.

5 DATA FLOW COMBINATIONS

Check the data flows submitted in a single file with this data flow from the [Permitted form combinations for the electronic income tax return \(XLSX\)](#) document (*vero.fi > Verohallinto (Tax Administration) > Ohjelmistokehittäjät (Software developers) > Tietuekuvaukset (Data record specifications) > Tuloveroilmoitukset (Income tax returns) > Sähköisen tuloveroilmoituksen sallitut lomakeyhdistelmät (Permitted form combinations for the electronic income tax return)*).

6 CHANGES TO THE PREVIOUS YEAR/VERSION

Version	Data identifier	Data	Description
1.0		A new data flow for 2021.	

7 LIST OF IDENTIFIER DATA

Identifier	P / V	Calculation / check	Description	Format	Allowed values
000	P		Data record identifier	AN8	VSY06721
045	P		Transmission service identifier	AN3	
048	P		Information on sending software	AN35	
014	P		Identification information on software that produced the report	Y-TUNNUS_AN2	
198	P		Timestamp produced by software	PPKKVVVV HHMMSS	

Identifier	P / V	Calculation / check	Description	Format	Allowed values
010	P		Taxpayer's business ID	YTUNNUS2	
054	P		Accounting period	PPKKVVV-PPKKVVV	
091	P		Total value of paid invoices for deductible expenses charged by research or knowledge-dissemination organisations relating to your company's R&D project	R13,2	
092	P	*	The additional deduction based on the above invoices	R13,2	
OTS			Organisations for research or for dissemination of knowledge and the expenses paid to them (for the R&D project)		
001	P		The number of repeated partial data groups	N8	
101	P		Name	AN140	
102	P		Business ID	YTUNNUS	
103	P		Paid expenses	R13,2	
009	P		Final character in the partial data group: running number	N8	
OTS			Other requirements for the additional deduction		
137	P		Our company has received no other financial aid for the above expenses (1=yes, 2=no)	N1	1.2
138	P		The project was conducted together with a research organisation (1=yes, 2=no)	N1	1.2
999	P		Final character of the data record	N8	

8 CHECKS

New/ Changed	Identifier	Description of a calculation rule or check
	092	#1697; The maximum amount of the additional deduction is EUR 500,000 and its minimum amount is EUR 5,000.

9 NOTES

No notes related to the data flow.