

Calculation of business profits (77)

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	7

Change history

Date	Version	Description
26 Jan 2021	1.0	First release

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

More detailed guidance for completing the form is available on the Tax Administration's website kohdasta [Forms](#) (*tax.fi > About us > Contact us > Forms*).

To check the method of identification required by this information flow, the required role and the place in the flow where in the authorisation is checked, go to Ilmoitin.fi – [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

To correct an electronically submitted income tax return, you must re-send the main form and all the attachments that contain corrected data. Note that you must re-send the main form even if there is nothing to correct there.

4 PERIOD OF VALIDITY

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

5 COMBINED INFORMATION FLOWS

See other information flows that can be sent in the same file as this one:

[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.
	696	Losses of a foreign subsidiary (tax deduction for a consolidated group) - enclose a free-text account	Added as a new data element

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY07721
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
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_AN2	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
900	V	#923	Profit for the year	R13,2	
901	V	*	Direct taxes	G13,2	
902	V	*	Punitive tax increases, late filing penalties and interest on taxes	G13,2	
903	V	*	Fines and other penalties (§ 16, paragraph 5, act on taxation of business income)	G13,2	
904	V	*	Half of entertainment expenses (§ 8, subsection 1, paragraph 8, act on taxation of business income)	G13,2	
905	V	*	Reduction in the value of shares that are included in fixed assets	G13,2	
906	V	*	Non-deductible capital and liquidation losses from fixed-asset shares (§ 6b and 51d, act on taxation of	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			business income) (complete Form 71A to itemise)		
907	V	*	Losses resulting from a merger (§ 52b, act on taxation of business income)	G13,2	
908	V	*	Group subsidy and reductions in value of receivables (§ 16, subsection 1, paragraph 7, act on taxation of business income)	G13,2	
909	V	*	Non-deductible part of donations	G13,2	
910	V	*	Non-deductible part of substitute dividends paid (§ 16, paragraph 6, act on taxation of business income)	G13,2	
911	V	*	Depreciations as addition	G13,2	
912	V	*	Increment due to financial instruments (enclose an itemisation)	G13,2	
913	V	*	Increment due to reductions in the value of investment real estate units	G13,2	
914	V	*	Increment due to reductions in the value of biological assets	G13,2	
915	V	*	Increment due to mandatory reserves	G13,2	
916	V	*	Other future expenses and losses	G13,2	
917	V	*	Revaluation gains (§ 5a, act on taxation of business income)	G13,2	
918	V	*	Income shares in Finnish partnerships or consortia (§ 16, act on income tax)	G13,2	
919	V	*	Income shares in foreign partnerships or consortia (§ 16a, act on income tax)	G13,2	
920	V	*	Share of a controlled foreign company's profits (complete Form 74 to itemise)	G13,2	
921	V	*	Other additions (enclose an itemisation)	G13,2	
922	V	*	Total additions	G13,2	
923	V	#900	Loss for the year	R13,2	
924	V	*	Tax refund and refundable interest	G13,2	
925	V	*	Tax-exempt capital gains and liquidation gains from fixed-asset shares (§ 6b and 51d, act on taxation of	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			business income) (complete Form 71A to itemise)		
926	V	*	Merger profits (§ 52b, act on taxation of business income)	G13,2	
927	V	*	Tax-exempt share of received dividends (complete Form 73 to itemise)	G13,2	
928	V	*	Tax-exempt part of received substitute dividends	G13,2	
929	V	*	Deduction due to depreciation	G13,2	
930	V	*	Deductions due to financial instruments (enclose an itemisation)	G13,2	
931	V	*	Deduction due to increases in the value of investment real estate units	G13,2	
932	V	*	Deduction due to increases in the value of biological assets	G13,2	
933	V	*	Deduction due to mandatory reserves	G13,2	
934	V	*	Profit shares from partnerships or consortia (§ 6, subsection 1, paragraph 4, act on taxation of business income)	G13,2	
696	V		Losses of a foreign subsidiary (tax deduction for a consolidated group) -enclose a free-text account	G13,2	
935	V	*	Other deductions (enclose an itemisation)	G13,2	
936	V	*	Total deductions	G13,2	
500	V	*	Profit or loss from business operations	R13,2	
		#504+505			
504	V	*	Amounts not taken into consideration when calculating the allowable loss	R13,2	
505	V	*	Business loss	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

The system will make the following checks if any of the positions have a non-zero, non-blank value.

New / Changed	Code	Description of Calc. Rule / Check
	900#923	You cannot populate both "Profit for the year" (900) and "Loss for the year" #357; Positions 900 and 923 cannot both be populated.
	922	#796; Added figures in pos 901-921 should add up to be equal to the amount in position 922.
Change d	936	#1723; Subtracted figures in pos 923-935 and 696 should add up to be equal to the amount in position 936.
	500, 504, 505	The result of "Profit for the year" (900) + "Total additions" (922) – "Total deductions" (936) must be equal either to the value of "Business profit" (500) or to the sum of "Amounts not taken into consideration when calculating the allowable loss" (504) and "Business loss" (505). #798; The arithmetic formula $900 + 922 - 936$ should equal either to pos 500 value, or to the sum of pos 504 and pos 505.
	500# 504+505	#799; You cannot simultaneously populate "Profit from business" (pos 500) and "Amounts not taken into consideration" (pos 504) and "Loss from business" (pos 505).

9 MESSAGES

Not applicable to this information flow.