

2C TAX RETURN FOR FORESTRY

DATA FILE SPECIFICATION 2022

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Change history

| Date | Version | Description |
|--------------|---------|---------------|
| 27 Sept 2022 | 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 at [Forms](#) (*vero.fi > About us > Contact us > Forms*).

Information about the submittal of the return is available (in Finnish and Swedish) in the [Tax Administration decision on e-filing](#) (*vero.fi > Syventävät vero-ohjeet > Päätökset > Verohallinnon päätös sähköisestä asioinnista ja varmentamisesta*.)

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

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 will become available on 27 September 2022 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 other data flows that can be sent in the same file as this data flow:

[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 | | Identifier | The year is changed. |
| | | | |

7 DATA FORMAT SPECIFICATION

| Code | P/V | Calculation /check | Description | Format | Allowed values |
|------------|-----|--------------------|--|---------------------|----------------|
| 000 | P | | Identifier | AN8 | VSY02C22 |
| 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 HETU2 | |
| 600 | V | | Own separate return (1=yes) | N1 | 1 |
| OTS | | | Calculation of capital income from forestry | | |
| OT2 | | | Income from timber sales | | |
| 603 | V | | Sales of standing timber | R13,2 | |
| 604 | V | | Timber sales with delivery | R13,2 | |
| 613 | V | | Sales of firewood and Christmas trees | R13,2 | |
| 690 | V | | Total income from timber sales (603+604+613) | R13,2 | |
| OT2 | | | Value of supply work | | |

| Code | P/V | Calculati on /check | Description | Format | Allowed values |
|------------|-----|---------------------------|---|--------|-------------------|
| 605 | V | | Timber sales with delivery | R13,2 | |
| 625 | V | | Sales of firewood and Christmas trees | R13,2 | |
| 691 | V | | Total value of supply work (605+625) | R13,2 | |
| OT2 | | | Insurance indemnities and compensation for elk damage, forestry subsidies | | |
| 607 | V | | Insurance indemnities | R13,2 | |
| 608 | V | | Compensation for elk damage | R13,2 | |
| 609 | V | | Forestry subsidies | R13,2 | |
| 610 | V | | Insurance indemnities and compensation for elk damage, forestry subsidies in total (607+608+609) | R13,2 | |
| OT2 | | | Timber from own forest | | |
| 611 | V | | For use in agricultural operations | R13,2 | |
| 612 | V | | For use is business operations | R13,2 | |
| 692 | V | | Private use | R13,2 | |
| 614 | V | | Timber from own forest in total (611+612+692) | R13,2 | |
| OT2 | | | Forest deduction and reserves | | |
| 615 | V | | Forest deduction | R13,2 | |
| 616 | V | | Expense reserve | R13,2 | |
| 617 | V | | Reserve for destruction of trees | R13,2 | |
| 618 | V | | Forest deduction and reserves in total (615+616+617) | R13,2 | |
| OT2 | | | Other items treated as capital income | | |
| 619 | V | | Reserves entered as income | R13,2 | |
| 620 | V | | Other items treated as capital income | R13,2 | |
| 651 | V | | Other items treated as capital income in total (619+620) | R13,2 | |
| OT2 | | | Annual expenses | | |
| 622 | V | | Payroll expenses | R13,2 | |

| Code | P/V | Calculati on /check | Description | Format | Allowed values |
|------------|-----|---------------------------|---|--------|-------------------|
| 623 | V | | Travel expenses | R13,2 | |
| 624 | V | | Other annual expenses | R13,2 | |
| 693 | V | | Total annual expenses (622+623+624) | R13,2 | |
| OT2 | | | Depreciation for forestry | | |
| 660 | V | | Undepreciated balance 1.1.2022: Machinery and equipment | R13,2 | |
| 670 | V | | Undepreciated balance 1.1.2022: Buildings | R13,2 | |
| 680 | V | | Undepreciated balance 1.1.2022: Ditches and roads | R13,2 | |
| 661 | V | | Additions during the tax year Machinery and equipment | R13,2 | |
| 671 | V | | Additions during the tax year Buildings | R13,2 | |
| 681 | V | | Additions during the tax year Ditches and roads | R13,2 | |
| 645 | V | | Sales and transfers during the tax year Machinery and equipment | R13,2 | |
| 646 | V | | Sales and transfers during the tax year Buildings | R13,2 | |
| 682 | V | | Sales and transfers during the tax year Ditches and roads | R13,2 | |
| 642 | V | | Depreciation Machinery and equipment | R13,2 | |
| 643 | V | | Depreciation Buildings | R13,2 | |
| 644 | V | | Depreciation Ditches and roads | R13,2 | |
| 694 | V | | Total depreciation (642+643+644) | R13,2 | |
| 626 | V | | Undepreciated balance 31.12.2022 Machinery and equipment | R13,2 | |
| 627 | V | | Undepreciated balance 31.12.2022 Buildings | R13,2 | |
| 628 | V | | Undepreciated balance 31.12.2022 Ditches and roads | R13,2 | |
| 630 | V | | Expenses transferred from another source of income | R13,2 | |
| OT2 | | | Forestry note entries on expenses for other operations | | |

| Code | P/V | Calculati on /check | Description | Format | Allowed values |
|------------|-----|---------------------------|--|--------|-------------------|
| 631 | V | | Agricultural expenses | R13,2 | |
| 632 | V | | Business expenses | R13,2 | |
| 633 | V | | Private expenses | R13,2 | |
| 634 | V | | Total forestry note entries on expenses for other operations (631+632+633) | R13,2 | |
| 635 | V | L #636 | Net capital income from forestry (690-691+610+614-618+651-693-694-630+634) | R13,2 | |
| 636 | V | L #635 | Negative capital income from forestry -(690-691+610+614-618+651-693-694-630+634) | R13,2 | |
| OTS | | | Supply work done | | |
| 001 | V | | Partial data set starts | N8 | |
| 700 | V | | Party that carried out supply work | AN70 | |
| 701 | V | V/P | Personal ID of party that carried out supply work | HETU2 | |
| 702 | V | * | Volume produced, m ³ | +N7 | |
| 703 | V | * | Volume delivered, m ³ | +N7 | |
| 704 | V | * | Value of supply work | R13,2 | |
| 705 | V | * | Taxable value of supply work | R13,2 | |
| 009 | V | | Partial data set ends | N8 | |
| 706 | V | * V/P | Value of supply work in total | R13,2 | |
| OTS | | | Monitoring of deductions for forestry (forests acquired against payment in 1993 or after) | | |
| OT2 | | | Forests eligible for deductions for forestry, total | | |
| 655 | V | * | Base of deduction for forestry | R13,2 | |
| 656 | V | * | Previously used forest deduction | R13,2 | |
| 657 | V | * | Forest deductions added to capital gains | R13,2 | |
| 715 | V | * | Forest deduction available = 655 - (656 - 657) | R13,2 | |
| 716 | V | * | Taxable capital income from forests that qualify for forest deduction during the tax year | R13,2 | |

| Code | P/V | Calculati on /check | Description | Format | Allowed values |
|------------|-----|---------------------------|--|--------|-------------------|
| 717 | V | * | Tax year's forest deduction | R13,2 | |
| 720 | V | L | Total forest deduction used = 656+717 | R13,2 | |
| OTS | | | Reserves not entered as income | | |
| OT2 | | | Reserves recorded in six preceding tax years at the end of tax year | | |
| 637 | V | | Tax year 2017, expense reserve | R13,2 | |
| 638 | V | | Tax year 2018, expense reserve | R13,2 | |
| 639 | V | | Tax year 2019, expense reserve | R13,2 | |
| 640 | V | | Tax year 2020, expense reserve | R13,2 | |
| 641 | V | | Tax year 2021, expense reserve | R13,2 | |
| 650 | V | | Tax year 2022, expense reserve | R13,2 | |
| 842 | V | | Tax year 2017, reserve for destruction of trees | R13,2 | |
| 843 | V | | Tax year 2018, reserve for destruction of trees | R13,2 | |
| 844 | V | | Tax year 2019, reserve for destruction of trees | R13,2 | |
| 845 | V | | Tax year 2020, reserve for destruction of trees | R13,2 | |
| 846 | V | | Tax year 2021, reserve for destruction of trees | R13,2 | |
| 851 | V | | Tax year 2022, reserve for destruction of trees | R13,2 | |
| 041 | V | | Additional information provided by (name) | AN140 | |
| 044 | V | | E-mail address of person providing additional information | AN140 | |
| 042 | V | | Telephone number of person providing additional information | AN35 | |
| 999 | P | | Final code | N8 | |

8 AUTOMATED CHECK PROCESSES

| New / Changed | Code | Description of Calc. Rule / Check |
|------------------|------|--|
| | 635- | #1396; You must populate either 635 or 636. One or both of these two data elements can be populated as zeroes. |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|------------------------------------|---|
| | 636 | |
| | 701 | Conditional mandatoriness #359; If the following are populated Amount produced m ³ (702), Amount transported m ³ (703), Value of delivery work (704) and/or Taxable value of delivery work (705), then also populate Personal identity code of delivery worker (701). |
| | 706 | Conditional mandatoriness #470; If the following are populated Amount produced m ³ (702), Amount transported m ³ (703) and/or Value of delivery work (704), then also populate Total values of delivery work (706). |
| | 715 | 715=655-(656-657) #817; Forestry deduction base (655) - ("Deduction previously used" (656) - "Forestry deductions included in capital gains" (657)) must equal "Forestry deduction available" (715). |
| | 717 | 717 max 60% 716 #819; Forestry deduction for the tax year (717) cannot be higher than 60% of "Taxable capital income derived from forests qualifying for the forestry deduction" (716) |
| | 717 | 715 ≥ 717 ≥ 1500 #820; Forestry deduction for the tax year (717) must at least be €1500 and no higher than "Forestry deduction available" (715) |
| | 704 | Sum 704 =706 #821; Value of delivery work (704) totals must equal Total delivery work (706) |
| Changed | 660 661 645 642 626 | #1832; Undepreciated balance 1.1.2022: Machinery and equipment (660) + Additions during the tax year: Machinery and equipment (661) - Sales and transfers during the tax year Machinery and equipment (645) - Depreciation Machinery and equipment (642) must equal = Undepreciated balance 31.12.2022: Machinery and equipment (626) |
| Changed | 670, 671, 646, 643 627 | #1833; Undepreciated balance 1.1.2022: Buildings (670) + Additions during the tax year: Buildings (671) - Retirements during the tax year: Buildings (646) - Depreciation: Buildings (643) = Undepreciated balance 31.12.2022: Buildings (627) |
| Changed | 680, 681, 682, 644 628 | #1834; Undepreciated balance 1.1.2022: Ditches and roads (680) + Additions during the tax year: Ditches and roads (681) - Sales and transfers during the tax year Ditches and roads (682) - Depreciation: Ditches and roads (644) = Undepreciated balance 31.12.2022: Ditches and roads (628) |
| | 604 605 | #1401; The value of Timber sales with delivery (605) cannot be greater than Timber sales with delivery (604) |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|--|---|
| | 613 625 | #1402: The value of Sales of firewood and Christmas trees (625) cannot be greater than Sales of firewood and Christmas trees (613) |
| | 716 603, 604, 613, 605, 607, 608, 609, 614 | #1403; The value of "Taxable capital income from forests that qualify for forest deduction during the tax year (716)" cannot be greater than "Capital income from forestry for the tax year, net of the value of supply work (603+604+613-605-625+607+608+609+614)" |
| | 616 690, 610, 615 | #1405; Expense reserve (616) can be maximally 15% of the total of taxable capital income from forestry (690 – 691 + 610 + 614), net of Forest deduction (615). |
| Changed | 650 616 | #1404; The value of Tax year 2022's expense reserve (650) must be equal to Expense reserve (616). |

9 MESSAGES

Not applicable to this data flow.