Tax-exempt capital gains and capital losses that cannot be deducted in taxation (71A)

DATA FILE SPECIFICATION 2022

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Change history

Date	Version	Description
25 Jan 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 Forms page *(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 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 25 January 2022 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.

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY71A22
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	
OTS			**A Tax-exempt capital gains and liquidation gains**		
001	V		Start of the "Tax-exempt capital gains and liquidation gains" data set	N8	
OTS			**Shares or stocks transferred**		
501	V	*V/P	Company name	AN70	
502	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
503	V	*V/P	Date of acquisition	PPKKVVVV	
504	V	*V/P	Date of transfer	PPKKVVVV	
512	V	*V/P	Ownership % before transfer	+D3,2	
513	V	*V/P	Share of ownership after transfer (%)	+D3,2	
506	V	*V/P	Selling price/probable selling price	R13,2	

507	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
508	V	*V/P	Selling expenses	R13,2	
509	V	*V/P	Amount subtracted from acquisition price	R13,2	
510	V	*V/P	Capital loss resulting from intra-group transactions	R13,2	
511	V	*V/P	Tax-exempt capital and liquidation gains	R13,2	
009	V		End of the "Tax-exempt capital gains and liquidation gains" data set	N8	
078	V	*V/P	Total tax-exempt capital and liquidation gains	R13,2	
OTS			**B Non-tax-deductible capital loss or liquidation loss**		
001	V		Start of the partial data set "Non-deductible capital losses and liquidation losses"	N8	
OTS			**Shares or stocks transferred**		
601	V	*V/P	Company name	AN70	
602	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
603	V	*V/P	Date of acquisition	PPKKVVVV	
604	V	*V/P	Date of transfer	PPKKVVVV	
612	V	*V/P	Ownership % before transfer	+D3,2	
613	V	*V/P	Share of ownership after transfer (%)	+D3,2	
606	V	*V/P	Selling price/probable selling price	R13,2	
607	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
608	V	*V/P	Selling expenses	R13,2	
609	V	*V/P	Non-deductible loss	R13,2	
009	V		End of the partial data set "Non-deductible capital losses and liquidation losses"	N8	
090	V	*V/P	Total non-deductible capital and liquidation losses	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	501, 502, 503, 504, 512, 513, 506, 507, 508, 509, 510, 511, 078	#1257; If you made an entry in the data set of Tax-exempt capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total tax-exempt capital and liquidation gains (078).
	601, 602, 603, 604, 612, 613, 606, 607, 608, 609, 090	#1258; If you made an entry in the data set of Non-deductible capital losses and liquidation losses, all fields for the data set are required, and you must also populate Total non-deductible capital and liquidation losses (090).

9 MESSAGES

Not applicable to this information flow.

10 LIST OF COUNTRY CODES

Find the required ISO3166 codes in the List of country codes.