

Profits of a permanent establishment located in a foreign country (75)

DATA FILE SPECIFICATION 2023

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	5
9	MESSAGES	5
10	LIST OF COUNTRY CODES	5

Change history

Date	Version	Description
7 Feb 2023	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*).

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 7 February 2023 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	VSY07523
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	
001	V		Start of the "Details of the permanent establishment" data set	N8	
OTS			Details of permanent establishment located in a foreign country		
245	V		Country code (location)	MAATUNNUS	
207	V		Currency	AN20	
208	V		Exchange rate	D5,5	
OTS			Computation of the permanent establishment's taxable profits		
400	V		Description of the operation, explanation of why it is treated as being a PE	AN140	
401	V		Method of accounting for PE business profits (1=Direct method (Art. 7.2 and Art. 7.3, OECD), 2=Indirect method (Art. 7.4, OECD))	N1	1,2,

Code	P/V	Calc. /check	Description	Format	Allowed values
402	V		Revenues of the PE under the act on the taxation of business income (EVL)	R13,2	
403	V		Expenses of the PE under the act on the taxation of business income (EVL)	R13,2	
404	V		Expenses are inclusive of management expenses (Art 7.3, OECD)	R13,2	
405	V/P	#408	Profit from the PE's business activities	R13,2	
408	V/P	#405	Loss from the PE's business activities	R13,2	
OTS			Details on transforming the PE into a corporation (§ 52e.3, act on the taxation of business income and § 123b, act on income tax)		
406	V		Probable selling price of the assets to be transferred away from Finland	R13,2	
407	V		Reserves, deducted from profits for purposes of Finnish taxation	R13,2	
409	V		Losses of the PE from previous years, to be reversed in accounting (§ 123b, act on income tax).	R13,2	
009	V		End of the "Details of the permanent establishment" data set	N8	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	405-408	#1270; You must populate either 405 or 408. Zero value is permitted for one of the two or for both.

9 MESSAGES

Not applicable to this information flow.

10 LIST OF COUNTRY CODES

Find the required ISO3166 codes in the [List of country codes](#).