

12A Specification of unused tax depreciation

DATA FILE SPECIFICATION 2024

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 |

Change history

| Date | Version | Description |
|------------|---------|--------------------|
| 6 Feb 2024 | 1.0 | First release 2024 |

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

Taxpayer companies liable to have an accounting system must complete this form to report the tax year's depreciation expenses for book purposes that the taxpayer has not used for tax purposes (postponed depreciation).

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 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

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors, you must re-send (the main form) Form 6 with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that become available on 6 February 2024 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 | VSY12A24 |
| 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 | |
| 054 | P | | Accounting period | PPKKVVVV- PPKKVVVV | |
| 198 | P | | Software-generated timestamp | PPKKVVVV HHMMSS | |
| 001 | V | | Number of partial data sets | N8 | |
| 136 | V | | Fixed assets with depreciation expenses wholly or partly unused | AN40 | |
| 135 | V | | The tax year for which depreciation was not used | VVVV | |
| 127 | V | | Depreciation not deducted in taxation – Beginning balance | R13,2 | |
| 126 | V | | Depreciation – Depreciation used during the tax year | R13,2 | |
| 124 | V | | Depreciation not deducted in taxation | R13,2 | |

| Code | P/V | Calc. /check | Description | Format | Allowed values |
|------|-----|-----------------|--|--------|-------------------|
| | | | – Ending balance | | |
| 009 | V | | End-of-record character for the partial data set | N8 | |
| 878 | V | | Total at the start of the tax year | R13,2 | |
| 880 | V | | Total amount used during the tax year | R13,2 | |
| 879 | V | | Total at the end of the tax year | R13,2 | |
| 999 | P | | Final code | N8 | |

8 AUTOMATED CHECK PROCESSES

This information flow contains no automated checks.

9 MESSAGES

Not applicable to this information flow.