2C TAX RETURN FOR FORESTRY

DATA FILE SPECIFICATION 2020

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Change history

Date	Version	Description
8 Jul 2020	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 29 September 2020 in Ilmoitin.fi in the live environment. They will then continue to be in force until a new version of this specification is released.

For deadline dates for filing [Aikataulu 2020](#) (see *tax.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulut*). The schedule is available in Finnish and Swedish.

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	VSY02C20
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
045	P		Service provider's ID code	AN3	
048	V		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	

Code	P/V	Calcula-tion /check	Description	Format	Allowed values
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**		
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	

Code	P/V	Calculation /check	Description	Format	Allowed values
651	V		Other items treated as capital income in total (619+620)	R13,2	
OT2			**Annual expenses**		
622	V		Payroll expenses	R13,2	
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 1.1.2020: Machinery and equipment	R13,2	
670	V		Undepreciated balance 1.1.2020: Buildings	R13,2	
680	V		Undepreciated balance 1.1.2020: 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 31.12.2020 Machinery and equipment	R13,2	
627	V		Undepreciated balance 31.12.2020 Buildings	R13,2	
628	V		Undepreciated balance 31.12.2020 Ditches and roads	R13,2	

Code	P/V	Calculation /check	Description	Format	Allowed values
630	V		Expenses transferred from another source of income	R13,2	
OT2			**Forestry note entries on expenses for other operations**		
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, m3	+N7	
703	V	*	Volume delivered, m3	+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	

Code	P/V	Calcula-tion /check	Description	Format	Allowed values
716	V	*	Taxable capital income from forests that qualify for forest deduction during the tax year	R13,2	
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 2015, expense reserve	R13,2	
638	V		Tax year 2016, expense reserve	R13,2	
639	V		Tax year 2017, expense reserve	R13,2	
640	V		Tax year 2018, expense reserve	R13,2	
641	V		Tax year 2019, expense reserve	R13,2	
650	V		Tax year 2020, expense reserve	R13,2	
842	V		Tax year 2015, reserve for destruction of trees	R13,2	
843	V		Tax year 2016, reserve for destruction of trees	R13,2	
844	V		Tax year 2017, reserve for destruction of trees	R13,2	
845	V		Tax year 2018, reserve for destruction of trees	R13,2	
846	V		Tax year 2019, reserve for destruction of trees	R13,2	
851	V		Tax year 2020, reserve for destruction of trees	R13,2	
041	V		Additional information provided by (name)	AN140	
044	V		E-mail address of person providing additional infor-mation	AN140	
042	V		Telephone number of person providing additional in-formation	AN35	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	635-636	#1396; You must populate either 635 or 636. One or both of these two data elements can be populated as zeroes.
	701	Conditional mandatoriness #359; If the following are populated Amount produced m3 (702), Amount transported m3 (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 m3 (702), Amount transported m3 (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	#1671; Menojäännös 1.1.2020: Koneet ja kalusto (660) + Lisäykset verovuonna: Koneet ja kalusto (661) - Luovutukset verovuonna: Koneet ja kalusto (645) - Poistot: Koneet ja kalusto (642) pitää olla yhteensä = Menojäännös 31.12.2020: Koneet ja kalusto (626) #1671; Undepreciated balance 1.1.2020: 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 31.12.2020: Machinery and equipment (626)
Changed	670, 671, 646, 643 627	#1672; Menojäännös 1.1.2020: Rakennukset (670) + Lisäykset verovuonna: Rakennukset (671) - Luovutukset verovuonna: Rakennukset (646) - Poistot: Rakennukset (643) = Menojäännös 31.12.2020: Rakennukset (627) #1672; Undepreciated balance 1.1.2020: Buildings (670) + Additions during the tax year: Buildings (671) - Retirements during the tax year: Buildings (646) - Depreciation: Buildings (643) = Undepreciated balance 31.12.2020: Buildings (627)
Changed	680, 681, 682,	#1673; Menojäännös 1.1.2020: Ojat ja tiet (680) + Lisäykset verovuonna: Ojat ja tiet (681) - Luovutukset verovuonna: Ojat ja tiet (682) - Poistot: Ojat ja tiet (644) = Menojäännös 31.12.2020: Ojat ja tiet (628)

New / Changed	Code	Description of Calc. Rule / Check
	644 628	#1673; Undepreciated balance 1.1.2020: 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 31.12.2020: Ditches and roads (628)
	604 605	#1401; The value of Hankintatyön arvo, hankintakaupat (605) cannot be greater than Puun myyntitulot, hankintakaupat (604)
	613 625	#1402: The value of Hankintatyön arvo, poltto- ja joulupuukaupat (625) cannot be greater than Puun myyntitulot, poltto- ja joulupuukaupat (613)
	716 603, 604, 613, 605, 607, 608, 609, 614	#1403; The value of "Metsätalouden veronalainen pääomatulo metsävähennykseen oikeuttavista metsistä (716)" cannot be greater than "Verovuoden metsätalouden pääomatulot yhteensä vähennettynä hankintatyön arvolla (603+604+613-605-625+607+608+609+614)"
	616 690, 610, 615	#1405; Menovaraus can be maximally 15% of the total of taxable capital income from forestry (690 – 691 + 610 + 614), net of "Metsävähennyksen määrä (615)".
	650 616	#1404; The value of Verovuoden lopussa jäljellä olevan verovuonna tehdyn menovarauksen määrä (650) must be equal to Tehdyn menovarauksen määrä (616).

9 MESSAGES

Not applicable to this data flow.