5 BUSINESS TAX RETURN FOR BUSINESS OPERATORS AND SELF-EMPLOYED PERSIONS

DATA FILE SPECIFICATION 2020

TABLE OF CONTENTS

Change history

Date	Version	Description
9 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			The year is changed.

7   DATA FORMAT SPECIFICATION

Code	P/V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VSY00520
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	
916	V	*	Double-entry bookkeeping (1=yes)	N1	1
969	V	*	No data to submit (1=yes)	N1	1
054	P		Accounting period	PPKKVVVV-PPKKVVVV	
904	V		Request for refund of tax paid on foreign income (specify on Form 70) (1=yes)	N1	1
041	V		Contact person for this tax return	AN70	

Code	P/V	L/T	Description	Format	Allowed values
042	V		Contact person's telephone number	AN35	
044	V		Contact person's e-mail address SMTP, format JHS130	AN70	
OTS			Calculation of taxable income		
OT2			Business income		
300	V	*	Net sales	G13,2	
318	V	*	Grants and subsidies received	G13,2	
301	V	*	Other operating income	G13,2	
OT2			Use of business assets for private purposes, if included in business accounting		
313	V	* V/P	Private use of a car (specify under 217, 273–275, 379–382 and 396)	G13,2	
314	V	*	Private use of goods	G13,2	
315	V	*	Other private use	G13,2	
OT2			Dividends and surplus		
319	V		Dividends from listed companies	G13,2	
320	V	*	Taxable portion	G13,2	
321	V		Dividends from non-listed companies	G13,2	
322	V		Taxable portion	G13,2	
325	V		Surplus from listed co-operatives in Finland and other EU/EEA countries, and in non-EEA countries with which Finland has signed a tax treaty	G13,2	
326	V	*	Taxable portion	G13,2	
327	V		Surplus from non-listed co-operatives in Finland and EU/EEA countries, and in non-EEA countries	G13,2	
328	V	*	Taxable portion	G13,2	
323	V	*	Interest income and other financial income	G13,2	
312	V	*	Relieved write-offs and reserves	G13,2	
324	V	*	Other taxable income (off-income-statement)	G13,2	
316	V	*	Total taxable business income	G13,2	

Code	P/V	L/T	Description	Format	Allowed values
317	V		Tax-exempt income in the profit and loss account	G13,2	
OTS			Business expenses		
333	V	*	Purchases and changes in inventory	G13,2	
334	V	*	External services	G13,2	
OT2			Staff expenses		
335	V	*	Wages, salaries and fringe benefits	G13,2	
336	V	*	Pension and other staff expenses	G13,2	
337	V		Depreciation (specify under 800–802 and 804–806)	G13,2	
338	V	* V/P	Deductible portion (§ 24, 30–34, 36-41, act on the taxation of business income 360/1968)	G13,2	
341	V	* V/P	Entertainment expenses	G13,2	
342	V	* V/P	Deductible portion 50% (§ 8 (8), act on the taxation of business income)	G13,2	
343	V	*	Rental expenses	G13,2	
344	V	*	Other deductible expenses	G13,2	
346	V	V/P	Interest expenses	G13,2	
347	V	*	Deductible portion (interest calculated under 383 is not deductible)	G13,2	
349	V	*	Other financial costs	G13,2	
353	V	*	Increases to reserves	G13,2	
364	V	*	Additional deductions (specify under 387–392, 401–411, 413–416 and 419–420)	R13,2	
354	V	*	Deductible expenses not entered in accounting (e.g. training deduction, specify on Form 79)	G13,2	
355	V	*H	TOTAL DEDUCTIBLE BUSINESS EXPENSES	G13,2	
OT2			**Non-deductible expenses**		
365	V		Direct taxes	G13,2	
366	V		Fines and other penalty fees	G13,2	
367	V		Other non-deductible expenses	G13,2	

Code	P/V	L/T	Description	Format	Allowed values
358	V	*H #359	BUSINESS PROFIT (difference between 316 and 355 is positive)	R13,2	
359	V	*H #358	BUSINESS LOSS (difference between 316 and 355 is negative)	R13,2	
OTS			**Request for deduction of loss from capital income**		
373	V		Amount of business loss deductible from capital income	R13,2	
OTS			**Division of business income between spouses**		
369	V	*	Entrepreneur's share of net business assets (percentage)	+D3,2	
370	V	*	Spouse's share of net business assets (percentage)	+D3,2	
371	V	*	Entrepreneur's share of work at the point of service (percentage)	+D3,2	
372	V	*	Spouse's share of work at the point of service (percentage)	+D3,2	
OTS			**Depreciation on acquisition cost of movable fixed assets**		
800	V	V/P	Undepreciated acquisition cost at start of tax year	R13,2	
801	V	V/P	Increase during tax year	R13,2	
802	V	*	Selling prices and insurance indemnities	R13,2	
804	V	*	Depreciation for the tax year	R13,2	
805	V	*	Additional depreciation (§ 32, act on the taxation of business income)	R13,2	
806	V	*	Undepreciated acquisition cost at end of tax year	R13,2	
OTS			**Itemisation of costs of passenger vehicles and vans included in fixed assets or leasing agreements, and other vehicles partly in private use (not including costs and kilometres of fringe benefit cars)**		
002	V		Number of recurring lines 379	N1	
379	V		Fixed assets include 1=passenger car(s) 2=van(s)	N1	1,2,3,4

Code	P/V	L/T	Description	Format	Allowed values
			3=passenger car(s) and van(s) 4=other means of transport		
271	V		Business use (km)	+N8	
273	V		Private use (km)	+N8	
274	V		Total kilometres	+N8	
381	V		Total expenses (actual expenses + depreciation or leasing fee)	R13,2	
275	V		Expenses on average per km (total expenses divided by total kilometres)	R13,2	
382	V	*	Private use as a share of total expenses (km multiplied by expenses on average)	R13,2	
380	V		Use data is based on 1=driver's log 2=other clarification	N1	1,2
396	V	* V/P	Private use expenses 1=deducted in accounting 2=not deducted in accounting	N1	1,2
OTS			**Cash withdrawals and cash investments as recorded in accounting**		
384	V		Cash withdrawals during calendar year 2020	R13,2	
385	V		Cash investments during calendar year 2020	R13,2	
OTS			**Itemisation of use of private residence for business purposes**		
431	V		Total area of residence	+D3,2	
432	V		Area used for own business purposes	+D3,2	
433	V		Total rent, housing company loan payment or maintenance fee for real estate unit	R13,2	
386	V		Share of expenses for the area used for own business purposes	R13,2	
OTS			**Itemisation of increased living expenses arising from temporary business travel (§ 55 (1) (1), act on the taxation of business income)**		
401	V		Number of travel days for travel lasting more than 10h	N3	

Code	P/V	L/T	Description	Format	Allowed values
402	V		Maximum amount per travel day for travel lasting more than 10h (Tax Administration decision on tax-exempt reimbursement of travel expenses in 2020)	R13,2	
403	V		Total maximum amount for travel lasting more than 10h	R13,2	
404	V		Amount deducted in accounting for travel lasting more than 10h	R13,2	
405	V		Additional deduction for travel lasting more than 10h	R13,2	
406	V		Number of travel days for travel lasting more than 6h	N3	
407	V		Maximum amount per travel day for travel lasting more than 6h (Tax Administration decision on tax-exempt reimbursement of travel expenses in 2020)	R13,2	
408	V		Total maximum amount for travel lasting more than 6h	R13,2	
409	V		Amount deducted in accounting for travel lasting more than 6h	R13,2	
410	V		Additional deduction for travel lasting more than 6h	R13,2	
411	V		Number of travel days for travel abroad	N3	
413	V		Total maximum amount for travel abroad	R13,2	
414	V		Amount deducted in accounting for travel abroad	R13,2	
415	V		Additional deduction for travel abroad	R13,2	
387	V		Total amount deducted in accounting	R13,2	
388	V	V/P	Total additional deductions for increased living expenses arising from temporary business travel	R13,2	
OTS			**Itemisation of private car use for business purposes (§ 55 (1) (2), act on the taxation of business income)**		
416	V		Data on use of a private car is based on 1=driver's log 2=other clarification	N1	1,2
389	V	V/P	Total use of a private car (km)	+N8	
390	V	*	Business use of a private car (km)	+N8	

Code	P/V	L/T	Description	Format	Allowed values
419	V		Maximum amount per km for use of a private car (Tax Administration decision on tax-exempt reimbursement of travel expenses in 2020)	R13,2	
420	V		Total maximum amount for use of a private car	R13,2	
391	V		Amount deducted in accounting for use of a private car	R13,2	
392	V	V/P	Additional deduction for use of a private car	R13,2	
OTS			**Calculation of non-deductible interest expenses (Interest expenses relating to business income source are not deductible if equity is negative due to cash withdrawals for private use (§ 18 (2), act on the taxation of business income)**		
659	V		Negative equity as shown on the balance sheet (no minus sign)	R13,2	
677	V		Revaluations included in equity	R13,2	
650	V		Loss for the accounting period	R13,2	
651	V		Losses from previous accounting periods not offset by accumulated earnings	R13,2	
652	V	*	Adjusted negative equity	R13,2	
653	V		Basic interest rate + 1%	D2,2	
383	V	V/P	Non-deductible interest on business income	R13,2	
OTS			**Calculation of net worth**		
OT2			**Business assets**		
OT2			**Fixed assets**		
703	V	*	Real estate, buildings and structures (specify on Form 18B)	R13,2	
704	V	*	Machinery and equipment	R13,2	
705	V	*	Fixed-asset securities (specify on Form 8B)	R13,2	
706	V	*	Other fixed assets	R13,2	
OT2			**Current assets**		
708	V	*	Goods	R13,2	

Code	P/V	L/T	Description	Format	Allowed values
709	V	*	Other current assets	R13,2	
OT2			**Financial assets**		
711	V	*	Accounts receivable	G13,2	
714	V	*	Cash (cash in hand, no bank deposits)	G13,2	
745	V	*	Financial-asset securities (specify on Form 8B)	G13,2	
716	V	*	Other financial assets (no bank deposits)	G13,2	
718	V	*	Total business assets	G13,2	
OT2			**Business liabilities**		
749	V		Current liabilities	R13,2	
750	V		Non-current liabilities	R13,2	
747	V		Adjusted negative equity	R13,2	
725	V	*	Total business liabilities	R13,2	
OT2			**Net worth of the business**		
733	V	* #734	POSITIVE NET WORTH OF THE BUSINESS	R13,2	
734	V	* #733	NEGATIVE NET WORTH OF THE BUSINESS	R13,2	
OTS			**Type of equity**		
748	V	V/P	Equity, start of year	G13,2	
741	V	V/P	Cash withdrawals and cash investments (for private use)	G13,2	
742	V	V/P	Profit/loss for the year (as shown by accounting)	G13,2	
743	V	*	Equity, end of year	G13,2	
OTS			**Operating reserve**		
871	V		Operating reserve for tax year 2020	R13,2	
OTS			**Wages paid**		
394	V		Wages subject to withholding paid during the 12 months preceding the end of tax year 2020	R13,2	
OTS			**Capital gains for securities and real estate included in fixed assets**		
393	V		Total capital gains for selling securities and real estate used for business purposes (not including	R13,2	

Code	P/V	L/T	Description	Format	Allowed values
			appropriations to reserves for replacement)		
OTS			**Request for division of business income**		
395	V		Request for division of business income 1=Maximum amount of capital income should be 10% of net worth 2=Jointly taxable income should be fully treated as earned income (Otherwise, maximum amount of capital income is 20% of net worth.)	N1	1,2
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	316	316=300+318+301+313+314+315+320+322+326+328+323+312+324 #1411; Liikevaihto (300) + Saadut avustukset ja tuet (318) + Liiketoiminnan muut tuotot (301) + Auton yksityiskäyttö (313) + Tavaroiden yksityiskäyttö (314) + Muu yksityiskäyttö (315) + Osingot julkisesti noteeratuista yhtiöistä, veronalainen osuus (320) + Osingot muista kuin julkisesti noteeratuista yhtiöistä , veronalainen osuus (322) + Ylijäämät julkisesti noteeratuista osuuskunnista kotimaasta, EU/ETA-alueelta ja maista, joiden kanssa Suomella on verosopimus, veronalainen osuus (326) + Ylijäämät muista kuin julkisesti noteeratuista osuuskunnista kotimaasta, EU/ETA-alueelta ja ETA-talousalueen ulkopuoleisista maista, veronalainen osuus (328) + Korkotuotot ja muut rahoitustuotot (323) + Varausten vähennys (312) + Muut veronalaiset tuotot (324) pitää olla yhtä suuri kuin Elinkeinotoiminnan veronalaiset tuotot yhteensä (316). #1411; Net sales (300) + Grants and subsidies received (318) + Other business income (301) + Private use of car (313) + Private use of goods (314) + Other private use (315) + Dividends from listed companies, taxable portion (320) + Dividends from non-listed companies, taxable portion (322) + Surplus from listed cooperatives in Finland, EU/EEA countries and countries with which Finland has signed a tax treaty, taxable portion (326) + Surplus from non-listed cooperatives in Finland, EU/EEA countries and non-EEA countries, taxable portion (328) + Interest income and other financial income (323) + Relieved write-offs and reserves (312) + Other taxable income (324) must equal Total taxable business income (316).
	355	355=333+334+335+336+338+342+343+344+347+349+353+364+354 #1034; Goods bought and Change of inventory (333) + External services (334) + Paid wages and fees (335) + Pension expenses and other personnel costs (336) + Depreciation, deductible part (338) + Entertainment expenses, deductible part (342) + Rental expenses (343) + Other deductible business expenses (344) + Interest expenses, deductible part (347) + Other financial

New / Changed	Code	Description of Calc. Rule / Check
		expenses, deductible part (349) + Increase in reserves (353) + Added deductions (364) + Deductible expenses not recorded in accounting (354) must be equal to Total Deductible Business Expenses (355).
	341	341>0 => 342 >0 #399; If you have populated Entertainment expenses (341), also populate Deductible portion (342).
	342	342≤1/2*341 #834; Maximum permitted value for 342 "Deductible portion" is 50% of 341 "Entertainment expenses".
	342	342>0 =>341>0 #836; If you have populated "Entertainment expenses - Deductible portion" (342) and the value is not zero, also populate "Entertainment expenses" (341) with a non-zero value.
	346, 347	347>0 => 346>0 347≤346 #837; If "Interest paid - deductible portion" (347) is populated and the value is not zero, then also populate "Interest paid" (346) and the value of 347 must be smaller than / equal to 346.
	392, 388, 364	364>0, 392≥0 tai 388≥0 ja 364 = 392 + 388 #401; If Additional deductions (364) is populated, also populate Additional deduction for use of privately owned vehicle (392) or Total additional deductions for temporary business travel (388). #402; Additional deductions (364) must be equal to the sum of Additional deduction for the use of a privately owned motor vehicle (392) and Additional deduction for temporary business trips (388).
	358, 359	358=316-355 if the result is positive 359=-(316-355) if the results is negative Total taxable business income (316) - Total deductible business expenses (355) must equal Business profit (358) or Business loss (359). Data elements 358 and 359 may not have negative values, so if the result is negative, leave out the minus sign #403; Total taxable business revenues (316) - Total deductible business expenses (355) Must be equal either to Business profit (358) or Business loss (359).
	358#359	#802; Only one of the values in positions 358 and 359 can be other than zero.
	369	369+370 = 100% If shares are given at Entrepreneur's share of business assets (369) or Spouse's share of business assets (370), then Entrepreneur's share of business assets (369) + Spouse's share of business assets (370) = 100%. If the value for data element 370 is 0, it need not be reported. #408; If you have populated some fraction or percentage in Proprietor's interest in business assets (369) or Spouse's interest in business assets (370), the sum of Proprietor's interest in business assets (369) + Spouse's interest in business assets (370) must be = 100
	371	371+372 = 100%

New / Changed	Code	Description of Calc. Rule / Check
		If shares are given at Entrepreneur's share of work at the point of service (371) or Spouse's share of work at the point of service (372), then Entrepreneur's share of work at the point of service (371) + Spouse's share of work at the point of service (372) = 100%. If the value for data element 372 is 0, it need not be reported. #409; If you have populated some fraction or percentage in Proprietor's work effort in the business (371) or Spouse's work effort in the business (372), the sum of Proprietor's work effort in the business (371) + Spouse's work effort in the business (372) must be = 100
	800, 801, 802, 806, 804, 805	If 800+801 ≥802 → 806 = 800+801-802-804-805 #1456; If the value of Undepreciated balance at the beginning of the tax year (800) + Additions during the tax year (801) is greater or equal to Selling prices and insurance indemnities (802), then the value of Undepreciated balance at the end of the tax year (806) must be equal to Undepreciated balance at the beginning of the tax year (800) + Additions during the tax year (801) - Selling prices and insurance indemnities (802) - Depreciation expenses for the tax year (804) - Additional depreciation (805)
	804	Conditional mandatoriness: if 804>0, then 338 ≥ 0 #424; If the value of Tax year depreciation (804) is not zero, you must also populate Deductible depreciation (338). If no value for 338 is available, give zero as the value.
	804	Conditional mandatoriness: if 804>0, then 800>0 or 801>0 #425; If the value of Tax year depreciation (804) is not zero, you must also have a non-zero value in Beginning balance of tax residual value (800) or in Additions during the tax year (801).
	382	Conditional mandatoriness: if 382>0, then 396 must be submitted #339; If you have populated Portion of expenses relating to private driving (Km x average expenses) (382) and the value is not zero, you must also populate Expenses for private driving are recorded in accounting/are not recorded in accounting (396).
	396, 313	Conditional mandatoriness: if 396=1, then 313>0 313 = 382 #824; If "Private kms were included in business costs" (396) has '1' as its value, also populate "Automobile use for private purposes (313)", and the value of 313 must equal "Portion of private kilometres (Kms x expenses on average" (382).
	389	Conditional mandatoriness: if 390>0, then 389>0 389 ≥ 390 #825; If "Business kilometres (xxxxx km)" (390) is populated and the value is not zero, also populate "Total Kms (xxxxx km)" (389). The value of "Total Kms (xxxxx km)" (389) must be higher or equal to "Business kilometres (xxxxx km)" (390).
	718	718=703+704+705+706+708+709+714+745+711+716 #25; Real estate, buildings and structures (703) + Machinery and equipment (704) + Securities included in Fixed Assets (705) + Other fixed assets (706) + Inventory (708) + Other current assets (709) + Cash (cash only, no banks) (714) + Securities included in Financial Assets

New / Changed	Code	Description of Calc. Rule / Check
		#25;Real estate, buildings and structures (703) + Machinery and equipment (704) + Fixed-asset securities (705) + Other fixed assets (706) + Goods (708) + Other current assets (709) + Cash (in hand, no bank deposits) (714) + Financial-asset securities (745) + Accounts receivable (711) + financial assets (no bank deposits) (716) must equal Total business assets (718).
	383	Conditional mandatoriness: if 747>0, then 383 ≥0 #838; If you have given a non-zero value for "Adjusted negative equity" (747), then also populate "Interest expenses that are not deductible against income from business" (383). Its value must be zero if no interest expenses have been paid out.
	748, 741, 742, 743	Conditional mandatoriness: if 916=1, then 748≥0 741≥0 742≥0 743≥0 #806; If you have populated Double-entry accounting system (916), also populate (Equity at start of accounting year (748) and/or Private withdrawals/investments (741) and/or Profit/Loss for the year (accounting) (742)) and Equity at end of accounting year (743). If you leave 748 and/or 741 and/or 742 and 743 with no information because there is nothing to report, enter zeroes.
	743	916=1 743=748+741+742 #410; If Double-entry accounting (916) is Yes, Beginning balance of Equity (748) + Private cash withdrawals and investments (741) + Profit or loss for the year (accounting) (742) must be equal to Ending balance of Equity (743).
Changed	871	871>394x0,3 If the value for Operating reserve for tax year 2020 (871) is more than 30% of the value for Wages subject to withholding tax paid during the 12 months preceding the end of tax year 2020, then the system issues an error message. #1320; The total of un-expensed Operating Provisions created during the tax year and earlier must not be more than 30% of the wages paid out during the 12 months that preceded the end date of the accounting period.
	733#734	733 or 734 #991; Invalid non-zero value: only one of the two data elements Positive (733) or Negative (734) net worth of the business can have a value that deviates from zero.
	969, 041, 042, 044, 048, 014	#1446; If you populated There are no details (1=yes) (969), you cannot populate other fields than the required data and Person to contact (041, 044, 042) and the Software (048) and the Identifier of the software that produced the file (014).
	358 or 359	#839; If either "Total taxable business income" (316) or "Total deductible business expenses" (355) is populated, also populate "Business profit" (358) or "Business loss" (359) (the value for either may also be 0).
	733 or 734	#835;

New / Changed	Code	Description of Calc. Rule / Check
		If one or the other of "Business assets total" (718) or "Business liabilities total" (725) is populated, also populate "Business net worth - Positive" (733) or "Business net worth - Negative" (734) (the value for either may also be 0).
	749, 750, 725	#1177; If either Short-term debt (749) or Long-term debt (750) is populated, also populate Total borrowing (725).
	747, 749, 750	747>749+750 #1406; The value of Adjusted negative equity (747) cannot be greater than the sum of Current liabilities (749) plus Non-current liabilities (750)

9 MESSAGES

New / Changed	Code	Description of the message
	319, 320	319=>320 #1321; The value of Dividends received (319) must at least be equal to Taxable share of dividends (320).
	321, 322	321=>322 #1455; The value of Dividends from nonlisted companies (321) must at least be equal to Taxable part of dividends (322).
Changed	325, 326	325>0 326>0 If the data element Surplus from listed cooperatives in Finland, EU/EEA countries and countries with which Finland has a tax treaty (325) and/or Surplus from listed cooperatives in Finland, EU/EEA countries and countries with which Finland has a tax treaty, taxable portion (326) has a value other than 0, then the system issues a message #1676; Julkisesti noteerattuja osuuskuntia ei ollut vuonna 2020. Siirrä tiedot kohtiin Ylijäämät muista kuin julkisesti noteeratuista osuuskunnista Suomesta, EU/ETA-maista ja ETAn ulkopuolisista maista (327) ja Veronalainen osuus(328). #1676; There were no listed co-operatives in 2020. Transfer the data to Surplus from non-listed co-operatives in Finland, in EU/EEA countries and in non-EEA countries (327) and to Taxable portion (328).
	327, 328	328=>0,25x327 #1322; Receipts of profit surplus from nonlisted cooperative societies, Finland, other EU/EEA, countries outside the EEA, taxable part (328) must at least be 25% of Receipts of profit surplus from nonlisted cooperatives, Finland, other EU/EEA, countries outside the EEA (327).
	703	If Real estate, buildings and structures (703) has a value other than 0 and no Form 18B has been submitted, the system issues a message. #1408; You submitted Form 5 with values in Real estate units, buildings and structures (703), so you must fill out Form 18B to give details on your real estate.

New / Changed	Code	Description of the message
	705, 745	If Fixed-asset securities (705) or Financial-asset securities (745) has a value other than 0 and no Form 8B has been submitted, the system issues a message. #1409; You submitted Form 5 with values in Securities included in fixed assets (705) or Securities included in financial assets (745), so you must fill out Form 8B to give details on your securities, recorded in your accounting system as fixed assets or as financial assets.
	804, 800, 801, 802	#1410; Depreciation expenses for the tax year (804) cannot be higher than 25% of the result of the following calculation: Undepreciated acquisition cost at start of tax year (800) + Additions during the tax year (801) - Selling prices and insurance indemnities (802). If you have made tax relief depreciations (max. 50%), report depreciation on moveable fixed assets on Form 62.