# CLAIM FOR REMOVAL OF DOUBLE TAXATION (70)

# DATA FILE SPECIFICATION 2020

**TABLE OF CONTENTS**

**Change history**

| Date | Version | Description |
|------|---------|-------------|
| 28 Aug 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 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

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 28 January 2020 in Ilmoitin.fi in the live environment. They continue to be in force until a new version of this specification is released.

For deadline dates for filing, see "Schedule 2020" – Aikataulu 2020 *(tax.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulut)*. The schedule is available in Finnish and Swedish.

# 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. |
| | 256 | Country code of the country of source | Added as a new data element |
| | 260 | Name of the tax to be credited | |
| | 261 | Date of payment | |
| | 262 | Net income received from a foreign country | |
| | 263 | Amount of tax paid abroad | |
| | 264 | The relative portion of foreign tax on the net taxable income in Finland | |
| | 265 | Amount that should be credited | |
| | 245 | Country of source (country code) | Changed data requirement P → V/P |
| | 207 | Date when foreign tax was paid | |
| | 200 | Income category | |
| | 201 | Amount of income (including the tax withheld at source) | |
| | 203 | Net income received outside Finland (income minus the expenses relating to it) | |
| | 206 | Amount of foreign taxes paid | |
| | 209 | Amount of tax paid abroad that should be credited | |
| | 211 | Tax that should be credited (1=Final tax, 2=Prepayments) | |
| | 551 | Amount that should be credited, total | |

## 7 DATA FORMAT SPECIFICATION

| Code | P/V | Calc. /check | Description | Format | Allowed values |
|---|---|---|---|---|---|
| 000 | P | | Identifier | AN8 | VSY07020 |
| 198 | P | | Software-generated timestamp | PPKKVVVV | |

| Code | P/V | Calc. /check | Description | Format | Allowed values |
|------|-----|--------------|-------------|--------|----------------|
| | | | | 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\|\|HETU2 | |
| 054 | P | | Accounting period | PPKKVVVV-PPKKVVVV | |
| 001 | V/P | * | Number of partial data sets | N8 | |
| 245 | V/P | * | Country of source (country code) | MAATUNNUS | |
| 207 | V/P | * | Date when foreign tax was paid | PPKKVVVV | |
| 204 | V | | Name of the tax to be credited (in Finnish, in the language of the source country or in English) | AN140 | |
| 200 | V/P | H* | Income category<br><br>1= Dividends from listed company<br><br>2= Dividends from non-listed company<br><br>3= Royalties<br><br>4= Interest<br><br>5=Business income<br><br>6=Other | N1 | 1,2,3,4,5,6 |
| 205 | V | | Withholding rate, %, based on tax treaty | +D3,2 | |
| 208 | V | | Exchange rate | D5,5 | |
| 201 | V/P | * | Amount of income (including the tax withheld at source) | R13,2 | |
| 202 | V | | Expenses relating to the income | R13,2 | |
| 203 | V/P | * | Net income received outside Finland (income minus the expenses relating to it) | R13,2 | |
| 206 | V/P | * | Amount of foreign taxes paid | R13,2 | |
| 209 | V/P | * | Amount of tax paid abroad that should be credited | R13,2 | |

| Code | P/V | Calc. /check | Description | Format | Allowed values |
|------|-----|--------------|-------------|--------|----------------|
| 211 | V/P | * | Tax that should be credited (1=Final tax, 2=Prepayments) | N1 | 1,2 |
| 210 | V | | The tax treaty assumes fictive credit (1=Yes) | N1 | 1 |
| 009 | V/P | * | End-of-record character for the partial data set | N8 | |
| 551 | V/P | * | Amount that should be credited, total | R13,2 | |
| 552 | V | | I request that such creditable taxes at source be taken into account that have been filed in previous tax years but were not credited for the tax year in question or later (1=Yes) | N1 | 1 |
| **OTS** | | | **Tax paid abroad relating to hybrid mismatch arrangement** | | |
| 001 | V | | Number of partial data sets | N8 | |
| 256 | V | | Country code of the country of source | MAATUNNUS | |
| 260 | V | | Name of the tax to be credited | AN140 | |
| 261 | V | | Date when the foreign tax was paid | PPKKVVVV | |
| 262 | V | | Net income received from a foreign country | R13,2 | |
| 263 | V | | Payments of tax to foreign tax authorities | R13,2 | |
| 264 | V | | Proportion of the foreign tax in relation to the net income subject to taxation in Finland | R13,2 | |
| 265 | V | | Amount that should be credited | R13,2 | |
| 009 | V | | End-of-record character for the partial data set | N8 | |
| 999 | P | | Final code | N8 | |

## 8   AUTOMATED CHECK PROCESSES

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|------|----------------------------------|
| New | 245 207 200 201 203 206 209 211 | #1613; Jos on ilmoitettu tietoa kohdissa 245, 207, 200, 201, 203, 206, 209 tai 211, on annettava tiedot kaikissa kohdissa, ja tieto 551 on annettava<br><br>#1613; If you have made an entry in the 245, 207, 200, 201, 203, 206, 209 or 211 data elements, all of the above elements are required, and you must populate the 551 data element. |

| New / Changed | Code | Description of Calc. Rule / Check |
|---|---|---|
| | 551 | |
| New | 256 260-265 551 | #1614; Jos on ilmoitettu tietoa osatietoryhmässä Hybridijärjestelyyn liittyvä ulkomaille maksettu vero, on annettava tieto myös kohdassa 551<br><br>#1614; If you populated any of the data elements in the "Tax paid abroad relating to hybrid mismatch arrangement" data set, you must also populate the 551 data element. |

# 9   MESSAGES

| New / Changed | Code | Description of the message |
|---|---|---|
| | 200 | #1256; If you defined the type of income as Business (200:5), you must enclose Form 75 if the business income is from a permanent establishment in a foreign country. |
| New | | If positions 260 to 265 are populated, the following message appears:<br><br>#1615; Muistathan antaa selvityksen rajat ylittävistä hybridijärjestelyistä lomakkeella 82<br><br>#1615; Do not forget to complete and submit Form 82 – Account of cross-border hybrid arrangements. |

# 10   LIST OF COUNTRY CODES

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