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1.0

Form for the details on a Reporting Entity

Data file specification 2025

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Version history

Date	Version	Description
26.11.2024	1.0	First 2025 version

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Electronic filing of information returns – General description \(pdf\)](#) (*tax.fi > About us > IT developers > e-Filing guidance > Electronic filing of information returns – .General description*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Country-by-country reports – including the Form for the details on a Reporting Entity – must normally be filed by a resident or nonresident company (permanent establishment) belonging to a multinational enterprise group (MNE Group) with consolidated group revenue of at least €750 million on the P/L account for the previous accounting year. The information-reporting requirement concerns a permanent establishment in Finland, when **specific** financial statements are prepared for the permanent establishment, for purposes related to financial reporting, regulation, filing of taxes, internal control

Give the exact identity details of the Entity filing the CbC Report and the name of the country to which the report is sent for the fiscal years **ending in 2025**.

Filers are expected to fill in the partial data set (001, 009) on a voluntary basis in cases where the data elements The Finnish Business ID of the Constituent Entity resident in Finland (194) and Name (195) are not reported.

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 and rights to represent organisations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles, rights to represent organizations*).

3 DETAILS OF THE REPORTING ENTITY

You can only file one Form for each fiscal year, and if you send us several versions, we only use the most recent one.

4 MAKING CORRECTIONS

Entities that have filed the Form must make corrections to any mistakes on it on their own initiative, without delay. To make corrections, replace your previous filing by a new filing (a replacement). This means that you re-enter the data elements that had been right all the time, and you enter the data elements with the errors and omissions now corrected. You have time up to 31 December 2031 to make corrections to the filing that concerns 2025.

If you must completely delete your previous Form (e.g. because the Entity's Business ID was wrong), you must file a deletion report with the value of the 082 element set to 'D' (082:D). Besides the 082 data element, other required entries on a deletion report are 000, 010, 020, 054, 198 and 999. We also recommend filling in the information on a person to contact (041 and 042) and . On the deletion report, you cannot make changes or corrections.

5 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 26 November 2024 and continue to be in force until a new version of this specification is released.

You must send the Form by the end date of the reportable fiscal year (= accounting period).

6 COMBINED INFORMATION FLOWS

This is a submittal that cannot be accompanied by other reports or enclosures.

7 CHANGES ON THE PREVIOUS YEAR

Versio	Information ID	Information	Definition
1.0	000	File ID	Yearly changes

8 LIST OF NAME-VALUE PAIRS

Name	P/V	Calc. /check	Description	Format	Permissible values
000	P		File ID	AN8	CBCSEL25
045	P		Service provider's ID code. Service provider will fill in.	AN3	
048	P		Name of the software application that sends the file	AN35	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
020	P		Name of the Reporting Entity	AN150	
010	P		Reporting Entity's Business ID	YTUNNUS2	
041	V		Name of a person to contact	AN50	
042	V		Contact person's telephone	PUHELIN	
082	V		Deletion - D = deleting a previous filing.	A1	D
121	P/V	*	Reporting Role of the Reporting Entity - CBC701: Ultimate Parent Entity - CBC702: Surrogate Parent Entity - CBC703: Domestic Constituent Entity (local filing) - CBC704 = None of the above	AN6	CBC701 CBC702 CBC703 CBC704
054	P		Fiscal year	PPKKVVVV- PPKKVVVV	
188	P/V	*	Name of the filer of the CbC Report	AN150	
189	P/V	*	Filer's Finnish Business ID	YTUNNUS2	
190	P/V	*	Filer's foreign Tax Identification Number - If known, the TIN must be filled in.	AN50	
191	P/V	*	Filer's tax jurisdiction. Country Code as listed in the ISO3166-1 standard. Examples: DE = Germany and SE = Sweden.	MAATUNNU S	
192	P/V	*	Role of the filer CBC711: Ultimate Parent Entity CBC712: Surrogate Parent Entity	AN6	CBC711 CBC712
001	P/V		Number of partial data sets	N8	
194	P/V	*	The Finnish Business ID of the Constituent Entity resident in Finland	YTUNNUS2	
195	P/V	*	The name of the Constituent Entity resident in Finland	AN150	
009	P/V		End character of the partial data set	N8	
196	V		Optional description	AN1000	
999	P		Final code	N8	

9 CHECK PROCESSES

New/ Changed	ID	Description of Calc. Rule / Check
	000 054	<p>The last two characters of the year of the end date of the fiscal year ("2025") must be ("25") which is the same as the ending characters of the File Identifier ("25").</p> <p>#1366; Fiscal-year end date must match the year indicated by File Identifier.</p>
	082 121 188 191	<p>In addition to the required elements, also 121, 188 and 191 are mandatory when your filing is not a deletion report (082:D).</p> <p>#1365; The 121, 188 and 191 data elements are mandatory for other than deletion reports.</p>
	082 189 190	<p>For other than deletion reports (082:D), either 189 or 190 is mandatory.</p> <p>#1307; The 189 and 190 data elements are mandatory for other than deletion reports.</p>
	121 189 190 010	<p>If Reporting Role (121) is 'CBC701', 'CBC702' or 'CBC703', the check must be made to ascertain that the Entity's Finnish Business ID (189) is the same as Filer's Business ID (010).</p> <p>#1296; According to your input, the Reporting Role is "Ultimate Parent Entity", "Surrogate Parent Entity" or " Domestic Constituent Entity (local filing)". It is required that the Reporting Entity's Business ID is the same as the Filer's. Please recheck the entry.</p>
	121 189 190	<p>If Reporting Role (121) is 'CBC704', the check is made that either a Finnish Business ID (189) or a foreign TIN (190) is entered. You cannot enter both.</p> <p>#1298; According to your input, Reporting Role is "None of the above". Enter the entity's Finnish Business ID or its foreign TIN. Fill in just one of the elements. You cannot give both.</p>
	121 189 010	<p>If Reporting Role (121) is 'CBC704' and the Entity's Finnish Business ID (189) is populated, the check is made to ensure that it is not the same as Filer's Business ID (010).</p> <p>#1299; According to your input, Reporting Role is "None of the above". You cannot give a Reporting Entity's Business ID that would be the same as the Filer's. Please recheck the entry.</p>
	121 190	<p>If Reporting Role (121) is 'CBC701', 'CBC702' or 'CBC703', the check is made to ensure that no foreign TIN (090) has been entered.</p> <p>#1300; According to your input, the Reporting Role is "Ultimate Parent Entity", "Surrogate Parent Entity" or " Domestic Constituent Entity (local filing)". You cannot enter a foreign TIN as the ID code of the Reporting Entity. Please recheck the entry.</p>

121 191	If Reporting Role (121) is 'CBC701', 'CBC702' or 'CBC703', the check is made to ensure that Tax Jurisdiction (191) is 'FI'. #1301; According to your input, the Reporting Role is "Ultimate Parent Entity", "Surrogate Parent Entity" or "Domestic Constituent Entity (local filing)". Finland (FI) must be the Tax Jurisdiction of the Reporting Entity. Please recheck the entry.
121 192	If Reporting Role (121) is 'CBC704', the check is made that the filer's role (192) is populated. #1302; According to your input, Reporting Role is "None of the above". For this reason, you must also indicate the role of the party filing the CbC Report.
121 192	If Reporting Role (121) is 'CBC701', 'CBC702' or 'CBC703', the check is made to ensure that no filer's role (192) has been entered. #1303; According to your input, the Reporting Role is "Ultimate Parent Entity", "Surrogate Parent Entity" or "Domestic Constituent Entity (local filing)". No role of the filer must be specified. Please recheck the entry.
194 195	When you report "The Finnish Business ID of the Constituent Entity resident in Finland" (194) or "The name of the Constituent Entity resident in Finland" (195), you must fill in both elements. #1367; When you report "The Finnish Business ID of the Constituent Entity resident in Finland" (194) or "The name of the Constituent Entity resident in Finland" (195), you must fill in both elements.

10 NOTES

None.

11 EXAMPLES

The examples below show "Details on a Reporting Entity" data files for 2025.

Example 1: This is a submittal made by a Constituent Entity operating in Finland. The Country-by-Country Report is submitted by a company that has Germany as its tax jurisdiction. The Reporting Entity does not have a Finnish Business ID. It uses its foreign identification number. This submittal contains a list of all Constituent Entities resident in Finland (2 entities).

000:CBCSEL25
198:01012026112233
010:1234567-8
020:Test Company 'A'
041:Test person to contact
042:+35899999999
121:CBC704

054:01012025-31122025
188:Reporting Entity
190:987654321
191:DE
192:CBC711
001:2
194:1234567-8
195:Test Company 'A'
009:1
194:2345678-9
195:Test company 'B'
009:2
048:Software X
196:Optional description up to a thousand characters
999:1

Example 2: This is a submittal made by a Reporting Entity operating in Finland. The Reporting Entity is also the company submitting the Country-by-Country Report. This submittal contains a list of all Constituent Entities resident in Finland (2 entities).

000:CBCSEL25
198:01012026112233
010:1234567-8
020:Test Company 'A'
041:Test person to contact
042:+35899999999
121:CBC701
054:01012025-31122025
188:Test Company 'A'
189:1234567-8
191:FI
001:2
194:1234567-8
195:Test Company 'A'
009:1
194:2345678-9
195:Test company 'B'
009:2
048:Software X
196:Optional description up to a thousand characters
999:1