List of securities and book-entry shares owned by a business partnership/consortium or by a self-employed taxpayer (8B)

DATA FILE SPECIFICATION 2024

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Change history

Date	Version	Description
24 Sept 2024	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 > 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 this information flow, the required role and the place in the flow where 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 24 September 2024 in Ilmoitin.fi in the live environment. They will then 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:

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	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VSY08B24
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	
OTS			**Fixed assets**		
001	V		Partial data set Fixed assets begins	N8	
140	V		Complete name of limited company or cooperative, fixed assets	AN140	
148	V		Quantity, fixed assets	N15	
149	V		Undepreciated acquisition cost for purposes of income tax, fixed assets	R13,2	
150	V		Comparison value per share/holding, fixed assets	R13,2	
151	V		Comparison value in total, fixed assets	R13,2	

009	V		Partial data set Fixed assets ends	N8	
556	V		Undepreciated acquisition cost for purposes of income tax, fixed assets in total	R13,2	
562	V		Comparison values, fixed assets in total	R13,2	
OTS			**Financial assets**		
001	V		Partial data set Financial assets begins	N8	
240	V		Complete name of limited company or cooperative, financial assets	AN140	
248	V		Quantity, financial assets	N15	
249	V		Undepreciated acquisition cost for purposes of income tax, financial assets	R13,2	
250	V		Comparison value per share/holding, financial assets	R13,2	
251	V		Comparison value in total, financial assets	R13,2	
009	V		Partial data set 240–251 ends	N8	
558	V		Undepreciated acquisition cost for purposes of income tax, financial assets in total	R13,2	
564	V		Comparison values, financial assets in total	R13,2	
788	V	*	Undepreciated acquisition cost for purposes of income tax, fixed and financial assets in total	R13,2	
789	V	*V/P	Comparison values, fixed and financial assets in total	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	788 789	#340; If you have populated Undepreciated acquisition cost for purposes of income tax, total fixed assets and financial assets (788), also populate Total comparison values, fixed assets and financial assets (789) (although the amounts might actually be the same).

9 MESSAGES

No messages applicable to this information flow.