

# **TAX RETURN FOR AGRICULTURE**

## **2 Individual taxpayer or estate**

### **DATA FILE SPECIFICATION 2025**

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## Change history

Date	Version	Description
23 Sept 2025	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 asiointista 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 23 September 2025 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 data flows that can be sent in the same file as this data flow:

[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.
1.0	233	Purchases deductible in value added taxation VAT 10% (excluding VAT)	Code removed
1.0	229	Purchases deductible in value added taxation VAT 14% and 10% (excluding VAT)	Code description changed

## 7 DATA FORMAT SPECIFICATION

Code	P/V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VSU00225
198	P		Software-generated timestamp	PPKKVVVV 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	
967	V	*	No data to submit (1=yes)	N1	1
041	V	*	Additional information provided by (name)	AN140	
044	V	*	E-mail address of person providing additional information	AN140	
042	V	*	Telephone number of person providing additional information	AN35	
<b>OTS</b>			<b>Calculation of taxable income (all farms in total)</b>		
<b>OT2</b>			<b>Agricultural income</b>		
<b>OT2</b>			<b>Sales subject to VAT, 25,5%</b>		
210	V	*	Income from sales of farm animals (excluding VAT, no periodised sales income)	R13,2	
211	V		Income from sales of farm animals, to be periodised in 2025	R13,2	
212	V	*	Income from sales of farm animals (in 2023-2025), periodised as income for 2025	R13,2	
213	V	*	Other sales income (excluding VAT)	R13,2	
<b>OT2</b>			<b>Sales subject to VAT, 14%</b>		
214	V	*	Income from sales of farm animal products (excluding VAT)	R13,2	
215	V	*	Income from sales of crop products (excluding VAT)	R13,2	
216	V	*	Income from sales of accommodation services, etc. (excluding VAT)	R13,2	
<b>OT2</b>			<b>VAT-exempt agricultural income, VAT 0%</b>		
217	V	*	Public subsidies received	R13,2	
218	V	*	Other VAT-exempt subsidies and compensation	R13,2	
219	V	*	Reversal of balancing reserve	R13,2	
220	V	*	Other VAT-exempt agricultural income	R13,2	

221	V		Private use entered as income, if private or forestry expenses have been deducted in the notes	R13,2	
222	V		Other additions (e.g. refund of excise duty on energy products)	R13,2	
<b>OT2</b>			<b><i>Dividends and surplus</i></b>		
223	V		Dividends from listed companies	R13,2	
224	V	*	Taxable portion	R13,2	
321	V	*	Dividends from non-listed companies	R13,2	
322	V	*	Taxable portion	R13,2	
325	V	*	Surplus from listed co-operatives in Finland and other EU/EEA countries, and in non-EEA countries with which Finland has a tax treaty	R13,2	
326	V	*	Taxable portion	R13,2	
327	V	*	Surplus from non-publicly traded co-operatives in Finland and other EU/EEA member states, and in non-EEA countries	R13,2	
328	V	*	Taxable portion	R13,2	
332	V	*	Total income	R13,2	
<b>OTS</b>			<b>Agricultural expenses</b>		
225	V	*	Wages	R13,2	
226	V	*	Purchases deductible in value added taxation, VAT 25,5% excluding VAT	R13,2	
227	V		Acquisition costs for farm animals, to be periodised in 2025	R13,2	
228	V	*	Periodised acquisition costs for farm animals (in 2023–2025), to be deducted as depreciation for 2025	R13,2	
229	V	*	Purchases deductible in value added taxation VAT 14% and 10% (excluding VAT)	R13,2	
230	V	*	Other VAT-exempt agricultural expenses, VAT 0%	R13,2	
231	V	*	Depreciation	R13,2	
232	V	*	Balancing reserve for tax year	R13,2	
465	V	*	Interest expenses	R13,2	
464	V	*	Other deductions (e.g. additional deductions and training deduction)	R13,2	
357	V	*	Total expenses	R13,2	
362	V	*	Profit from agriculture	R13,2	
363	V	*	Loss from agriculture	R13,2	
<b>OT2</b>			<b>Request for deduction of loss from capital income</b>		
420	V	*	Agricultural loss to be deducted from capital income	R13,2	
<b>OT2</b>			<b>Division of business income between spouses</b>		
413	V	*	Entrepreneur's share of the net worth of the agricultural operations (%)	+D3,2	
414	V	*	Spouse's share of the net worth of the agricultural operations (%)	+D3,2	
415	V	*	Entrepreneur's share of work in the agricultural operations (%)	+D3,2	
416	V	*	Spouse's share of work in the agricultural operations (%)	+D3,2	
<b>OTS</b>			<b>Agricultural depreciation</b>		
<b>OT2</b>			<b>Depreciation of buildings and structures</b>		
<b>OT2</b>			<b><i>Undepreciated acquisition cost at the start of the tax year</i></b>		
240	V	*	Buildings 10%	R13,2	
245	V	*	Buildings 6%	R13,2	
250	V	*	Structures 20%	R13,2	
255	V	*	Structures 25%	R13,2	

<b>OT2</b>			<b><i>Acquisition and improvement costs during the tax year</i></b>		
241	V	*	Buildings 10%	R13,2	
246	V	*	Buildings 6%	R13,2	
251	V	*	Structures 20%	R13,2	
256	V	*	Structures 25%	R13,2	
<b>OT2</b>			<b><i>Balancing reserve to be deducted</i></b>		
242	V	*	Buildings 10%	R13,2	
247	V	*	Buildings 6%	R13,2	
252	V	*	Structures 20%	R13,2	
257	V	*	Structures 25%	R13,2	
<b>OT2</b>			<b><i>Selling prices to be deducted</i></b>		
528	V	*	Buildings 10%	R13,2	
529	V	*	Buildings 6%	R13,2	
530	V	*	Structures 20%	R13,2	
531	V	*	Structures 25%	R13,2	
<b>OT2</b>			<b><i>Compensation/indemnity and subsidies to be deducted</i></b>		
243	V	*	Buildings 10%	R13,2	
248	V	*	Buildings 6%	R13,2	
253	V	*	Structures 20%	R13,2	
258	V	*	Structures 25%	R13,2	
<b>OT2</b>			<b><i>Depreciation for the tax year</i></b>		
524	V	*	Buildings 10%	R13,2	
525	V	*	Buildings 6%	R13,2	
526	V	*	Structures 20%	R13,2	
527	V	*	Structures 25%	R13,2	
<b>OT2</b>			<b><i>Undepreciated acquisition cost at the end of the tax year</i></b>		
244	V	*	Buildings 10%	R13,2	
249	V	*	Buildings 6%	R13,2	
254	V	*	Structures 20%	R13,2	
259	V	*	Structures 25%	R13,2	
<b>OT2</b>			<b><i>Depreciation of other agricultural assets</i></b>		
<b>OT2</b>			<b><i>Undepreciated balance at the start of the tax year</i></b>		
260	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
266	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
272	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b><i>Acquisition and improvement costs during the tax year</i></b>		
261	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
267	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
273	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b><i>Balancing reserve to be deducted</i></b>		
262	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
268	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
274	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b><i>Selling prices to be deducted</i></b>		
263	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
269	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
275	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b><i>Compensation/indemnity and subsidies to be</i></b>		

			<b>deducted</b>		
264	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
270	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
276	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b>Depreciation for the tax year</b>		
511	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
513	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
515	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b>Undepreciated balance at the end of the tax year</b>		
265	V	*	Machinery and equipment, depreciation max. 25%	R13,2	
271	V	*	Bridges, asphaltting, etc., depreciation max.10%	R13,2	
277	V	*	Subdrainage, depreciation max. 20%	R13,2	
<b>OT2</b>			<b>Buildings and machines not taken into use</b>		
279	V		The tax year's acquisition costs for buildings not taken into use (excluding VAT)	R13,2	
278	V		The tax year's acquisition costs for machines not taken into use (excluding VAT)	R13,2	
280	V		Balancing reserve used for the expenses mentioned above	R13,2	
<b>OT2</b>			<b>Specification of tax-relief depreciation</b>		
364	V		Previous years' investments in machinery and equipment	R13,2	
365	V		Depreciation expenses during previous years for the above machinery/equipment	R13,2	
366	V		Previous years' remaining value after previous years' depreciation	R13,2	
367	V		Depreciation expense for the tax year, concerning previous years' remaining value	R13,2	
581	V		Investments in machinery and equipment during the tax year	R13,2	
368	V		Depreciation concerning the tax year's investments in machinery and equipment	R13,2	
584	V		Total depreciation for the tax year on investments in machinery and equipment	R13,2	
<b>OTS</b>			<b>Account of vehicles included in agricultural machinery and their use</b>		
281	V	*	Vehicle use details are based on 1=driver's log 2=other clarification	N1	1,2
516	V		Total kilometres during the tax year	+N5	
282	V	*	Total expenses recorded in the notes	R13,2	
283	V	*	Share of private household	R13,2	
284	V	*	Share of forestry	R13,2	
<b>OTS</b>			<b>Account of agricultural use of a private car</b>		
534	V		Vehicle use data is based on 1=driver's log 2=other clarification	N1	1,2
287	V	*	Total kilometres	+N8	
288	V	*	Agricultural driving	+N8	
518	V		Total maximum amount	R13,2	
519	V		Deducted in the notes	R13,2	
285	V	*	Additional deduction (Total maximum amount - Deducted in the notes)	R13,2	
<b>OTS</b>			<b>Itemisation of increased living expenses arising from temporary business travel</b>		
401	V	*	More than 10 h (number of travel days)	+N3	
406	V	*	More than 6 h (number of travel days)	+N3	

411	V	*	Travel abroad (number of travel days)	+N3	
402	V	*	More than 10 h, maximum per travel day	R13,2	
403	V	*	More than 10 h, total maximum amount	R13,2	
404	V	*	More than 10 h, deducted in the notes	R13,2	
405	V	*	More than 10 h, additional deduction	R13,2	
407	V	*	More than 6 h, maximum per travel day	R13,2	
408	V	*	More than 6 h, total maximum amount	R13,2	
429	V	*	More than 6 h, deducted in the notes	R13,2	
410	V	*	More than 6 h, additional deduction	R13,2	
423	V	*	Travel abroad, total maximum amount	R13,2	
424	V	*	Travel abroad, deducted in the notes	R13,2	
425	V	*	Travel abroad, additional deduction	R13,2	
532	V	*	Total (total maximum amount)	R13,2	
533	V	*	Total, deducted in the notes	R13,2	
286	V	*	Total, additional deduction	R13,2	
<b>OTS</b>			<b>Calculation of the agricultural operation's net worth (all farms in total)</b>		
<b>OT2</b>			<b>Assets</b>		
432	V		Agricultural land, and building sites for production facilities	R13,2	
466	V		Production facilities	R13,2	
431	V		Holiday cottages and other such rental residential buildings, including plots (decision on real estate tax)	R13,2	
467	V		Agricultural machinery and equipment	R13,2	
468	V		Stocks and shares held by the agricultural operation	R13,2	
469	V		Other agricultural assets	R13,2	
731	V		Total agricultural assets	R13,2	
732	V		Total debts and liabilities of the agricultural operation	R13,2	
735	V	*	POSITIVE NET WORTH OF THE AGRICULTURAL OPERATION (DIFFERENCE BETWEEN ASSETS AND LIABILITIES, when positive)	R13,2	
736	V	*	NEGATIVE NET WORTH OF THE AGRICULTURAL OPERATION (DIFFERENCE BETWEEN ASSETS AND LIABILITIES, when negative)	R13,2	
<b>OTS</b>			<b>Other agricultural assets</b>		
470	V		Benefits included in agricultural operation, such as extraction sites for stone, gravel, clay and peat	R13,2	
418	V		Request for division of business income 1=Maximum amount of capital income should be 10% of net worth 2=Jointly taxable business income should be fully treated as earned income (If no request is made, the maximum amount of capital income is 20% of net assets.)	N1	1,2
<b>OTS</b>			<b>Capital gain from the sale of securities included in agricultural assets</b>		
409	V		Capital gain from the sale of securities used in agricultural operation (fill in Form 9A)	R13,2	
<b>OTS</b>			<b>Wages paid</b>		
437	V		Wages subject to withholding, paid during the tax year	R13,2	
<b>OTS</b>			<b>Unreleased reserves</b>	R13,2	
170	V		Balancing reserve for 2023	R13,2	
171	V		Balancing reserve for 2024	R13,2	

172	V	*	Balancing reserve for 2025	R13,2	
173	V		Replacement reserve for 2023	R13,2	
174	V		Replacement reserve for 2024	R13,2	
175	V		Replacement reserve for 2025	R13,2	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	281, 282, 283, 284	If 282>0 and/or 283>0 and/or 284>0 => 281 is mandatory #826; If "Total expenses on record" (282) and/or "Portion attributed to private household" (283) and/or "Portion attributed to forestry" (284) are populated, also populate "The mileage data of the farm automobile are based on Driver's logbook = 1, Other explanation = 2" (281).
	287, 288	If 285>0 => 287 and 288 are mandatory #827; If "Additional deduction" (285) is populated, also populate "Private vehicle used for farming purposes, total Kms" (287) and Farming kilometres driven with a privately-owned vehicle (288).
	231, 524, 525, 526, 527, 511, 513, 515	#1886; Depreciation, buildings, 10% (524) + Buildings, 6% % (525) + Structures, 20% (526) + Structures, 25% (527) + Machinery and equipment, depreciation max. 25% (511) + Bridges, asphaltting, etc., depreciation max. 10% (513) + Pipe subdrainage, maximum 20% (515) must equal Depreciation (231)
	244, 240, 241, 242, 528, 243, 524	#1424; Buildings, maximum 10%, 240 + 241 – 242 – 528 – 243 - 524 must be equal to the value of 244
	249, 245, 246, 247, 529, 248, 525	#1417; Buildings 6% the sum of 245 + 246 - 247 - 529 - 248 - 525 must be equal to the value of 249
	254, 250, 251, 252, 530, 253, 526	#1418 Structures, maximum 20%, the sum of 250 + 251 – 252 – 530 – 253 - 526 must be equal to the value of 254
	259, 255, 256, 257, 531, 258, 527	#1419; Structures, maximum 25%, the sum of 255 + 256 – 257 – 531 – 258 - 527 must be equal to the value of 259

	260, 261, 262, 263, 264, 511, 265	#1451; Machinery and equipment, depreciation max. 25%, if $260 + 261 \geq 262 + 263 + 264$ , then the sum of $260 + 261 - 262 - 263 - 264 - 511$ must be equal to the value of 265
	266, 267, 268, 269, 270, 513, 271	#1887; Bridges, asphaltting, etc., depreciation max.. 10%, if $266 + 267 \geq 268 + 269 + 270$ , then the sum of $266 + 267 - 268 - 269 - 270 - 513$ must be equal to the value of 271
	272, 273, 274, 275, 276, 515, 277	#1453; Pipe subdrainage, max. 20%, if $272 + 273 \geq 274 + 275 + 276$ , then the sum of $272 + 273 - 274 - 275 - 276 - 515$ must be equal to the value of 277
	362, 332, 357, 363	$362=332-357$ if the result is positive $363=-(332-357)$ if the result is negative  #1450; Total income (332) - Total expenditure (357) must be equal to Profits from agriculture (362) or Loss from agriculture (363)
	731, 732, 735, 736	$735=731-732$ if the result is positive $736=-(731-732)$ if the result is negative  #419; Total agric assets (731) - Total agric liabilities (732) must be equal to Positive Net Worth (735) or Negative Net Worth (736).
	432, 466, 431, 467, 468, 469, 731	#1447; Farmland and land for the farm buildings (432) + Farm buildings (466) + Rental property such as cottages, including the land where they are located (real estate tax decision) (431) + Farm machinery and equipment (467) + Farm's holdings of corporate shares (468) + Other farm assets (469) must be equal to Total agricultural assets (731)
	362#363	#880; Invalid value: Only one of the values Result from the farm operation (362) and Loss from the farm operation (363) can deviate from zero.
	413, 414	$413+414=100\%$  #38; Shares of farm assets (413 + 414) do not add up to 100%.
	415, 416	$415+416=100\%$  #39; Shares of work efforts in farming (415 + 416) do not add up to 100%.
Changed	332, 210, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 224, 322, 326, 328	$332=210+212+213+214+215+216+217+218+219+220+221+222+224+322+326+328$  #1987; Income from selling farm animals (excluding VAT, no periodised sales income) (210) + Income from selling farm animals (in 2023-2025), periodised as income for 2025 (212) + Other sales income (excluding VAT) (213) + Income from selling farm animal products (excluding VAT) (214) + Income from selling crop products (215) + Income from selling accommodation services, etc. (excluding VAT)) (216) + Public subsidies received (217) + Other VAT-exempt subsidies and compensation (218) + Reversal of balancing reserve (219) + Other VAT-exempt agricultural income (e.g. field rental) (220) + Private use entered as income, if private or forestry expenses have been deducted in the notes (221) + Other additions (222) + Dividends from listed companies, taxable portion (224) + Dividends from non-listed companies, taxable portion (322) + Surplus from listed co-operatives in Finland and other EU/EEA countries and in non-EEA countries with which Finland has a tax treaty, taxable portion (326) + Surplus from non-listed cooperatives in Finland, other

		EU/EEA countries and non-EEA countries, taxable portion (328) must equal Total income (332).
Changed	357, 225, 226, 228, 229, 230, 231, 232, 465, 464	357=225+226+228+229+230+231+232+465+464  #1988; Wages (225) + Purchases deductible in value added taxation, VAT 25,5% excluding VAT (226) + Periodised acquisition costs for farm animals (from 2023-2025), to be deducted as depreciation for 2024 (228) + Purchases deductible in value added taxation VAT 14% and 10% (excluding VAT) (229) + Other VAT-exempt agricultural expenses, VAT 0% (230) + Depreciation (231) + Balancing reserve for tax year (232) + Interest expenses (465) + Other deductions (464) must equal Total expenses (357).
	420, 363	420≤363  #392; Loss (420), deductible from capital income, should be same or smaller than Loss (363) for the year from farming/agriculture
	735#736	735 tai 736  #992; Invalid non-zero value: only one of the two data elements Positive (735) or Negative (734) net worth of the agricultural operation can have a value that deviates from zero.
	967, 041, 042, 044, 014, 048	#1445; If you populated There are no details (1=yes) (967), 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).
Changed	232, 172	#1989; If Balancing reserve for tax year (232) is populated, you must also populate Balancing reserve for 2025 (172).

## 9 MESSAGES

New / Changed	Code	Description of the message
Changed	325, 326	325>0 and/or 326>0 If the data element Surplus from listed co-operatives in Finland and other EU/EEA countries and in countries with which Finland has a tax treaty, total (325) and/or Surplus from listed cooperatives in Finland and other EU/EEA countries and in countries with which Finland has a tax treaty, tax-exempt portion (326) has a value other than 0, then the system issues a message  #1990; There were no listed co-operatives in 2025. Transfer the data to Surplus from non-listed co-operatives in Finland, EU/EEA countries and 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).
	321, 322	321=>322 #1455; The value of Dividends from nonlisted companies (321) must at least be equal to Taxable part of dividends (322).

## 10 CALCULATION RULES

For Itemization of tax-relief depreciation:

$$364 - 365 = 366$$

$$367 + 368 = 584$$