

2C TAX RETURN FOR FORESTRY

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 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 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 information flows that can be sent in the same file as this one:

[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		Check #1991 (ex #817)	Added to the check that if the result of 655 - 656 + 657 is negative, then 715 must be reported with the value 0.00.

7 DATA FORMAT SPECIFICATION

Code	P/ V	Calculation /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSU02C25
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_AN 2	
010	P		Business ID of limited company	YTUNNUS2 HETU2	
600	V		Own separate return (1=yes)	N1	1
OTS			Calculation of capital income from forestry		
OT2			Income from timber sales		
603	V		Sales of standing timber	R13,2	
604	V		Timber sales with delivery	R13,2	
613	V		Sales of firewood and Christmas trees	R13,2	
690	V		Total income from timber sales (603+604+613)	R13,2	

OT2			Value of supply work		
605	V		Timber sales with delivery	R13,2	
625	V		Sales of firewood and Christmas trees	R13,2	
691	V		Total value of supply work (605+625)	R13,2	
OT2			Insurance indemnities and compensation for elk damage, forestry subsidies		
607	V		Insurance indemnities	R13,2	
608	V		Compensation for elk damage	R13,2	
609	V		Forestry subsidies	R13,2	
610	V		Insurance indemnities and compensation for elk damage, forestry subsidies in total (607+608+609)	R13,2	
OT2			Timber from own forest		
611	V		For use in agricultural operations	R13,2	
612	V		For use in business operations	R13,2	
692	V		Private use	R13,2	
614	V		Timber from own forest in total (611+612+692)	R13,2	
OT2			Forest deduction and reserves		
615	V		Forest deduction	R13,2	
616	V		Expense reserve	R13,2	
617	V		Reserve for destruction of trees	R13,2	
618	V		Forest deduction and reserves in total (615+616+617)	R13,2	
OT2			Other items treated as forestry capital income		
619	V		Reserves entered as income	R13,2	
620	V		Other items treated as capital income	R13,2	
651	V		Other items treated as capital income in total (619+620)	R13,2	
OT2			Annual expenses from forestry		
622	V		Payroll expenses	R13,2	
623	V		Travel expenses	R13,2	

624	V		Other annual expenses	R13,2	
693	V		Total annual expenses (622+623+624)	R13,2	
OT2			Depreciation for forestry		
660	V		Undepreciated balance 1.1.2025: Machinery and equipment	R13,2	
670	V		Undepreciated balance 1.1.2025: Buildings	R13,2	
680	V		Undepreciated balance 1.1.2025: Ditches and roads	R13,2	
661	V		Additions during the tax year Machinery and equipment	R13,2	
671	V		Additions during the tax year Buildings	R13,2	
681	V		Additions during the tax year Ditches and roads	R13,2	
645	V		Sales and transfers during the tax year Machinery and equipment	R13,2	
646	V		Sales and transfers during the tax year Buildings	R13,2	
682	V		Sales and transfers during the tax year Ditches and roads	R13,2	
642	V		Depreciation Machinery and equipment	R13,2	
643	V		Depreciation Buildings	R13,2	
644	V		Depreciation Ditches and roads	R13,2	
694	V		Total depreciation (642+643+644)	R13,2	
626	V		Undepreciated balance 31.12.2025 Machinery and equipment	R13,2	
627	V		Undepreciated balance 31.12.2025 Buildings	R13,2	
628	V		Undepreciated balance 31.12.2025 Ditches and roads	R13,2	
630	V		Expenses transferred from another source of income	R13,2	
OT2			Forestry note entries on expenses for other operations		
631	V		Agricultural expenses	R13,2	
632	V		Business expenses	R13,2	
633	V		Private expenses	R13,2	

634	V		Total forestry note entries on expenses for other operations (631+632+633)	R13,2	
635	V	L #636	Net capital income from forestry (690-691+610+614-618+651-693-694-630+634)	R13,2	
636	V	L #635	Negative capital income from forestry -(690-691+610+614-618+651-693-694-630+634)	R13,2	
OTS			Supply work done		
001	V		Partial data set starts	N8	
700	V		Party that carried out supply work	AN70	
701	V	V/P	Personal ID of party that carried out supply work	HETU2	
702	V	*	Volume produced, m ³	+N7	
703	V	*	Volume delivered, m ³	+N7	
704	V	*	Value of supply work	R13,2	
705	V	*	Taxable value of supply work	R13,2	
009	V		Partial data set ends	N8	
706	V	* V/P	Value of supply work in total	R13,2	
OTS			Monitoring of deductions for forestry (forests acquired against payment in 1993 or after)		
OT2			Forests eligible for deductions for forestry, total		
655	V	*	Base of deduction for forestry	R13,2	
656	V	*	Previously used forest deduction	R13,2	
657	V	*	Forest deductions added to capital gains	R13,2	
715	V	*	Forest deduction available = 655 - (656 - 657)	R13,2	
716	V	*	Taxable capital income from forests that qualify for forest deduction during the tax year	R13,2	
717	V	*	Tax year's forest deduction	R13,2	
720	V	L	Total forest deduction used = 656+717	R13,2	
OTS			Reserves not entered as income		
OT2			Reserves recorded in six preceding tax years at the end of tax year		
637	V		Tax year 2020, expense reserve	R13,2	

638	V		Tax year 2021, expense reserve	R13,2	
639	V		Tax year 2022, expense reserve	R13,2	
640	V		Tax year 2023, expense reserve	R13,2	
641	V		Tax year 2024, expense reserve	R13,2	
650	V		Tax year 2025, expense reserve	R13,2	
842	V		Tax year 2020, reserve for destruction of trees	R13,2	
843	V		Tax year 2021, reserve for destruction of trees	R13,2	
844	V		Tax year 2022, reserve for destruction of trees	R13,2	
845	V		Tax year 2023, reserve for destruction of trees	R13,2	
846	V		Tax year 2024, reserve for destruction of trees	R13,2	
851	V		Tax year 2025, reserve for destruction of trees	R13,2	
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	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	635 636	#1396; You must populate either 635 or 636. One or both of these two data elements can be populated as zeroes.
	701	Conditional mandatoriness #359; If the following are populated Amount produced m ³ (702), Amount transported m ³ (703), Value of delivery work (704) and/or Taxable value of delivery work (705), then also populate Personal identity code of delivery worker (701).
	706	Conditional mandatoriness #470; If the following are populated Amount produced m ³ (702), Amount transported m ³ (703) and/or Value of delivery work (704), then also populate Total values of delivery work (706).
Changed	715	715=655-656+657

New / Changed	Code	Description of Calc. Rule / Check
		#1991; Base of deduction for forestry (655) – Previously used forest deduction (656) + Forest deductions added to capital gains (657) must equal Forestry deduction available (715). If the result of Base of deduction for forestry (655) - Previously used forest deduction (656) + Forest deductions added to capital gains (657) is negative, then report Forestry deduction available (715) with the value 0,00.
	717	717 max 60% 716 #819; Forestry deduction for the tax year (717) cannot be higher than 60% of "Taxable capital income derived from forests qualifying for the forestry deduction" (716)
	717	$715 \geq 717 \geq 1500$ #820; Forestry deduction for the tax year (717) must at least be €1500 and no higher than "Forestry deduction available" (715)
	704	Sum 704 =706 #821; Value of delivery work (704) totals must equal Total delivery work (706)
Changed	660 661 645 642 626	#1992; Undepreciated balance 1.1.2025: Machinery and equipment (660) + Additions during the tax year: Machinery and equipment (661) - Sales and transfers during the tax year Machinery and equipment (645) - Depreciation Machinery and equipment (642) must equal = Undepreciated balance 31.12.2025: Machinery and equipment (626)
Changed	670, 671, 646, 643 627	#1993; Undepreciated balance 1.1.2025: Buildings (670) + Additions during the tax year: Buildings (671) - Retirements during the tax year: Buildings (646) - Depreciation: Buildings (643) = Undepreciated balance 31.12.2025: Buildings (627)
Changed	680, 681, 682, 644 628	#1994; Undepreciated balance 1.1.2025: Ditches and roads (680) + Additions during the tax year: Ditches and roads (681) - Sales and transfers during the tax year Ditches and roads (682) - Depreciation: Ditches and roads (644) = Undepreciated balance 31.12.2025: Ditches and roads (628)
	604 605	#1401; The value of Timber sales with delivery (605) cannot be greater than Timber sales with delivery (604)
	613 625	#1402: The value of Sales of firewood and Christmas trees (625) cannot be greater than Sales of firewood and Christmas trees (613)
	716 603, 604, 613, 605, 607, 608, 609,	#1403; The value of "Taxable capital income from forests that qualify for forest deduction during the tax year (716)" cannot be greater than "Capital income from forestry for the tax year, net of the value of supply work (603+604+613-605-625+607+608+609+614)"

New / Changed	Code	Description of Calc. Rule / Check
	614	
	616 690, 610, 615	#1405; Expense reserve (616) can be maximally 15% of the total of taxable capital income from forestry (690 – 691 + 610 + 614), net of Forest deduction (615).
Changed	650 616	#1404; The value of Tax year's expense reserve (650) must be equal to Expense reserve (616).

9 MESSAGES

Not applicable to this data flow.