

67Y GENERAL CLAIM FOR ADDITIONAL TAX DEDUCTION FOR R&D EXPENSES

DATA RECORD SPECIFICATION 2025

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Version history

| Date | Version | Description |
|-----------------|---------|---|
| 4 February 2025 | 1.0 | First version released for the 2025 reporting year. |

1 GENERAL DESCRIPTION

The purpose of this document is to describe the structure of submitted data and the checks carried out for records. In addition to this document, information is available in the [General description for electronic filing of information returns \(pdf\)](#) document (*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

This form is for business taxpayers and corporate entities to claim an additional expense deduction for R&D activities (under the Act governing an additional deduction for R&D expenses (Laki tutkimus- ja kehittämistoiminnan lisävähennyksestä vuosina 2021–2025)). In addition, a written description of R&D activities to provide information on the expenses claimed must be enclosed.

The amount of the general additional deduction for R&D expenses, deductible against business income and agricultural income, is 50 percent of the company's/corporate entity's wage expenses related to R&D and its expenses caused by purchased services related to R&D.

Maximum deduction is €500,000 and the minimum deduction is €5,000 for every tax year.

The provisions of the Act governing the temporary additional deduction and the Act governing the tax years' 2021 to 2027 deductions are applied in parallel, so as to prevent claims by companies/corporate entities for the general additional deduction for expenses that already have qualified for the temporary deduction.

The amount of the additional deduction must also be reported on the main tax return form in the Calculation of Taxable Income or in a similar calculation.

Further instructions for completing the form are available on the Tax Administration's website at [Forms](#) (*tax.fi > About us > Contact us > Forms*).

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to [Identification methods, authorisations and representation rights](#) (*Ilmoitin.fi > Instructions and templates > Identification methods, authorisations and representation rights*).

3 MAKING CORRECTIONS

Submitted electronic income tax returns can be corrected by re-submitting the main tax return form and all attached forms that include data to be corrected. In other words, together with the attached form with the corrections, you must send the main form again, even if it does not contain anything that needs to be corrected.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting and checking that come into force 4 February 2025 and continue to be in force until a new version of this specification is released.

5 COMBINING THIS INFORMATION FLOW WITH OTHER FLOWS

See other information flows that can be sent in the same file as this flow:
Allowed combinations of forms for electronic income tax returns (xlsx)
(tax.fi > About us > Information and materials about taxation > Developers > Data format specifications > Income tax returns > Permissible combinations).

6 CHANGES ON THE PREVIOUS YEAR/VERSION

| Version | Data identifier | Data element | Description |
|---------|-----------------|---------------|---------------------|
| 1.0 | 000 | Identifier | The year is changed |
| 1.0 | | Message #1984 | New message |

7 LIST OF NAME-VALUE PAIRS

| Position | P/V | Calculation /Check | Description | Format | Allowed values |
|----------|-----|--------------------|--|-----------------------|----------------|
| 000 | P | | Identifier | AN8 | VSY67Y25 |
| 045 | P | | Service provider's ID code | AN3 | |
| 048 | P | | Name of the software application that sends the file | AN35 | |
| 014 | P | | Identification of the software that generated the return | Y-TUNNUS_AN2 | |
| 198 | P | | Software-generated timestamp | PPKKVVVV HHMMSS | |
| 010 | P | | Taxpayer's Business ID | YTUNNUS2 HETU2 | |
| 054 | P | | Accounting period | PPKKVVVV- PPKKVVVV | |

| Position | P/ V | Calculation /Check | Description | Format | Allowed values |
|------------|---------|-----------------------|--|--------|-------------------|
| OTS | | | Calculation of qualifying expenses and the deduction | | |
| OTS | | | Costs treated as the base for deductions | | |
| 161 | V | * | Wages related to R&D | R13,2 | |
| 162 | V | * | Services purchased, related to R&D | R13,2 | |
| OTS | | | Effect of received support, effect of temporary deductions | | |
| 163 | V | | Received support directed to wage expenses and purchased services | R13,2 | |
| 164 | V | | Expenses related to the additional deduction claimed (Form 67A) | R13,2 | |
| OTS | | | Calculation concerning the general additional deduction | | |
| 165 | P | | Deduction base: net after-support expenses, and the effect of temp deductions | R13,2 | |
| 166 | P | | Gross calculated deduction, maximum value not accounted for | R13,2 | |
| 160 | V | | The part that exceeds the maximum value (not tax-deductible) | R13,2 | |
| 156 | V | | Effect of corporate arrangements | R13,2 | |
| 167 | P | * | Amount of the general additional deduction | R13,2 | |
| OTS | | | The extra additional deduction | | |
| OTS | | | Details for the tax year in question | | |
| 168 | V | | All expenses related to research and development entitling to the combined deduction | R13,2 | |
| 169 | V | | Support received for covering wages and service costs | R13,2 | |
| 170 | V | | All expenses related to research and development entitling to the combined deduction, after the effect of the received support has been taken into account | R13,2 | |
| OTS | | | Details for the tax year preceding the tax year in question | | |
| 171 | V | | All expenses related to research and development entitling to the combined deduction | R13,2 | |
| 172 | V | | Support received for covering wages and service costs | R13,2 | |
| 173 | V | | All expenses related to research and development entitling to the combined deduction, after the effect of the received support has been taken into account | R13,2 | |

| Position | P/V | Calculation /Check | Description | Format | Allowed values |
|----------|-----|--------------------|--|--------|----------------|
| 174 | V | | Increase to expenses for research and development compared to preceding tax year | R13,2 | |
| 175 | V | | Amount of the extra additional deduction (€0–500,000) | R13,2 | |
| 999 | P | | Final code | N8 | |

8 CHECK PROCESSES

| New/ Changed | ID | Description of the calculation rule or check |
|--------------|----------|--|
| | 167 | This process checks whether the General additional deduction (167) is between €5,000.00 and €500,000.00. The value €0.00 is also accepted. #1870; The maximum amount of the additional deduction (167) is €500,000 and the minimum is €5,000. |
| | 161, 162 | To ensure that one or the other is populated with a non-zero value, this process checks the values of Wages related to R&D (161) and Services purchased related to R&D (162). #1871; Invalid input: You must populate either Wages related to R&D (161) or Services purchased related to R&D (162). |
| | 175 | It is checked that the Amount of the extra additional deduction (175) is a maximum of EUR 500,000.00. #1889; The maximum Amount of the extra additional deduction (175) is EUR 500,000.00. |

9 MESSAGES

| New / Changed | Code | Description of the message |
|---------------|------|---|
| New | 000 | Always give a message: #1984; In addition to filing the form, please remember to also submit a free-form account of the research and development activities that the deduction claim concerns. |

10 CALCULATION RULES

Not applicable to this information flow.