

Income tax return – Foreign corporate entity (6U)

DATA FILE SPECIFICATION 2025

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Change history

Date	Version	Description
4 Feb 2025	1.0	First release 2025

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

Find the guidance for completing Form 6U on the Tax Administration website [6U Tax return of business activities, Foreign corporate entity \(3053e\)](#) (*tax.fi > About us > Contact us > Forms > 6U Income tax return, Foreign corporate entity (3053e)*).

To check the method of identification required by this information flow, the role required and where in the flow the authorisation is checked, go to Ilmoitin.fi [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

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors you must re-send Form 6U (the main form) plus all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 4 February 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 the other information flows that can be sent in the same computer file as you are sending Form 6U:

[Allowed combinations of forms for electronic income tax returns \(xlsx\)](#)

(tax.fi > About us > Developers > Data format specifications > Income tax returns > 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	350 351	Write-down of the value of fixed assets Taxable portion (§ 42, act on the taxation of business income)	Code has been removed

7 DATA FORMAT SPECIFICATION

Position	P/V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VSY06U25
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	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
041	P		Name of contact person	AN70	
042	P		Telephone number of contact person	AN35	
044	V		Contact person's e-mail address	AN70	
184	V		Has activity in Finland (mainland) and Åland	N1	1
OTS			Permanent establishment for purposes of income tax		
073	P	H	The company believes that a PE (permanent establishment) for income tax purposes is formed, or the company owns immovable property in Finland. (1 = Yes 2 = No)	N1	1,2
OTS			Other information		
169	V		The company engages in nonbusiness activities only (§ 1.1, act on the taxation of business income)	N1	1

Position	P/V	L/T	Description	Format	Allowed values
173	V		Has IFRS financial statements (Yes=1)	N1	1
182	V	H	Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (Yes=1)	N1	1
174	V		Has the branch or the permanent establishment been incorporated in accordance with § 52 d of the act on the taxation of business income? Or has the company transferred the business unit formed by a branch/PE as referred to in § 52 d? (1 = Yes)	N1	1
OTS			List of shareholders at the end of the accounting period		
701	V	V/P*	Shareholder's name	A70	
702	V	V/P*	Personal identity code or Business ID	YTUNNUS H ETU	
703	V	V/P*	Tax identification number (TIN)	AN30	
704	V	V/P*	Number of shares (quantity)	+N15	
185			All shareholders have less than 10% holding	N1	1
OTS			Calculation of taxable income (act on the taxation of business income)		
OTS			Business income		
OHJ			Net sales		
320	V		Sales of goods and services, external	G13,2	
321	V		Sales of goods and services to parent/principal/main company	G13,2	
322	V		Sales of goods and services to intra-group companies	G13,2	
OHJ			Other income from business activities		
323	V	H	Capital gains from selling shares included in the fixed assets and from liquidation of assets (fill out Form 71A and/or Form 71B to specify)	G13,2	
324	V	H	Deductible portion (§ 6b and §51d of the act on taxation of business income) (fill out Form 71B to specify)	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
260	V	H	Capital gains from selling real estate included in fixed assets	G13,2	
325	V		Other business revenue	G13,2	
OHJ			Financial revenue		
326	V		Receipts of dividends and profit surplus (fill out Form 73 to specify)	G13,2	
327	V		Taxable portion (§ 6a of the act on taxation of business income)	G13,2	
328	V		Profit shares from partnerships or consortia	G13,2	
329	V		Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation)	G13,2	
561	V		Income from capital redemption policies, etc.	G13,2	
563	V		Taxable part	G13,2	
330	V		Other financial revenues and interest income	G13,2	
331	V		Revaluation gains	G13,2	
332	V		Taxable portion (§ 5a of the act on the taxation of business income)	G13,2	
334	V	H	Group contribution received (fill out Form 65 to specify)	G13,2	
335	V		Decreases of reserves	G13,2	
336	V		Taxable portion (§ 43 and § 47 of the act on the taxation of business income)	G13,2	
479	V	H	Shares of profits in a Controlled Foreign Company (fill out Form 74 to specify)	G13,2	
261	V	H	Capital gains from other assets	G13,2	
705	V		Revenues from indirect transfer of immovable property	G13,2	
337	V		Other taxable income (not in the accounting period's profit and loss account)	G13,2	
338	V		TOTAL TAXABLE REVENUE OF THE BUSINESS	G13,2	
339	V		Tax refund	G13,2	
340	V		Other tax-exempt revenue in the profit and loss	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
			account		
OTS			Business costs		
OHJ			Raw materials and services		
341	V		Purchases and change in inventory	G13,2	
342	V		External services – from parent/principal/main and associated companies	G13,2	
343	V		External services – from external providers	G13,2	
			Staff expenses		
344	V		Wages and salaries, work done in Finland	G13,2	
345	V		Pension expenses, work done in Finland	G13,2	
346	V		Other payroll expenses, work done in Finland	G13,2	
347	V		Staff expenses related to PE in Finland and work done in other countries	G13,2	
OHJ			Depreciation		
348	V		Depreciation expenses	G13,2	
349	V	H	Deductible part (§ 24, §30 - §34, §36 - §41 of the act on the taxation of business income) (fill out Form 62 to specify)	G13,2	
OHJ			Other business expenses		
352	V	H	Entertainment expenses	G13,2	
353	V	H	Deductible portion 50% (§ 8.1.8, act on the taxation of business income)	G13,2	
354	V		Donations granted	G13,2	
355	V		Deductible portion (§ 57 of the act on income taxation)	G13,2	
356	V	H	Capital loss from selling shares included in the fixed assets and from liquidation of assets (fill out Form 71A and/or Form 71B to specify)	G13,2	
357	V	H	Deductible portion (§ 6b and §51d of the act on taxation of business income) (fill out Form 71B to specify)	G13,2	
358	V		Write-offs within Accounts Receivable	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
359	V		Administrative expenses for the parent/main company that are attributed to the permanent establishment	G13,2	
360	V		Other deductible expenses	G13,2	
OHJ			Non-deductible expenses		
361	V		Direct taxes	G13,2	
362	V		Punitive tax increases and late-filing penalties	G13,2	
363	V		Fines and other penalties	G13,2	
364	V		Reduction in the value of shares that are included in fixed assets	G13,2	
365	V		Statutory reserves	G13,2	
373	V		Group subsidy and write-offs of accounts receivable (§ 16.1.7 of the act on the taxation of business income)	G13,2	
366	V		Other non-deductible expenses	G13,2	
OHJ			Financial expenses		
370	V		Interest paid to the main operation (to parent company)	G13,2	
371	V		Deductible portion	G13,2	
367	V		Interest paid to companies within the same group	G13,2	
369	V		Interest paid to associated and affiliated companies	G13,2	
372	V		Other interest expenses	G13,2	
398	V		Financial expenses treated as interest paid (§ 18 a, act on the taxation of business income)	G13,2	
399	V		Adjustment of interest paid (§ 18 a, act on the taxation of business income)	G13,2	
374	V		Losses and write-down of the value of other financial assets	G13,2	
375	V		Deductible portion	G13,2	
376	V		Capital losses from the selling of financial assets	G13,2	
377	V		Other financial expenses	G13,2	
378	V	H	Group subsidy paid out (Fill out Form 65 to specify)	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
379	V		Increases of reserves	G13,2	
380	V		Deductible portion (§ 43 and § 47 of the act on the taxation of business income)	G13,2	
270	V	H	Capital losses from other assets and reductions in the value of other assets	G13,2	
271	V	H	Deductible portion	G13,2	
272	V		Reductions in the value of receivables included in other assets	G13,2	
273	V		Deductible portion	G13,2	
695	V		Claim for a temporary additional deduction for R&D expenses (fill out Form 67A to specify)	G13,2	
697	V	H	Claim for additional deduction for research and development, general (fill out Form 67Y to specify)	G13,2	
698	V	H	Claim on an extra additional deduction for R&D (Form 67Y)	G13,2	
381	V		Other deductible expenses (not in the accounting period's profit and loss account)	G13,2	
382	V		TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL	G13,2	
OTS			Taxable profit / Allowable losses		
500	V	#505, *	Business profit	R13,2	
504	V		Amounts not taken into consideration when calculating the allowable loss	R13,2	
505	V	#500, *	Business loss	R13,2	
383	V		Taxes at source withheld in Finland on company income (under § 7 of the act on the taxation of nonresidents' income)	R13,2	
OHJ			Key figures for the parent/principal/main company		
384	V		Parent's/principal's/main operation's net sales (all activities)	R13,2	
385	V		Total expenses	R13,2	

Position	P/V	L/T	Description	Format	Allowed values
386	V		Parent's/main company's profit/loss	G13,2	
387	V		Parent's/main company's number of staff	+N8	
OTS			Calculation of net worth		
OHJ			Assets		
OHJ			Fixed assets		
400	V		Intangible assets	R13,2	
401	V		Capitalized expenditure	R13,2	
402	V	H	Real estate, buildings and structures (fill out Form 18 to specify)	R13,2	
403	V		Machinery and equipment	R13,2	
404	V		Cash advances paid	R13,2	
405	V	H	Securities included in fixed assets (fill out Form 8A to specify)	R13,2	
406	V		Receivables from companies within the same group	R13,2	
407	V		Receivables from associated/affiliated companies	R13,2	
408	V		Other fixed-asset receivables	R13,2	
409	V		Other fixed assets	R13,2	
410	V		Total fixed assets	R13,2	
OHJ			Current assets		
415	V		Real estate and buildings among current assets	R13,2	
417	V		Other current assets	R13,2	
418	V		Total current assets	R13,2	
OHJ			Financial assets		
419	V		Accounts receivable	R13,2	
420	V		Receivables from companies within the same group	R13,2	
421	V		Receivables from associated/affiliated companies	R13,2	
422	V		Loans receivable	R13,2	
424	V	H	Securities included in financial assets (fill out Form 8A to specify)	R13,2	

Position	P/V	L/T	Description	Format	Allowed values
428	V		Other financial assets and other receivables	R13,2	
429	V		Financial assets, total	R13,2	
OHJ			Other assets and property		
430	V	H	Financial securities (Fill out Form 8A to specify)	R13,2	
431	V	H	Real estate, buildings and structures (Fill out Form 18 to specify)	R13,2	
437	V		Receivables from companies within the same group	R13,2	
438	V		Other receivables	R13,2	
433	V		Other assets in this category	R13,2	
434	V		Other assets in total	R13,2	
435	V		TOTAL ASSETS	R13,2	
OHJ			Liabilities		
452	V		Loans from financial institutions	R13,2	
454	V		Amounts owed to companies within the same group	R13,2	
455	V		Amounts owed to associated/affiliated companies	R13,2	
456	V		Amounts owed to shareholders	R13,2	
457	V		Accrued expenses and deferred income	R13,2	
458	V		Other liabilities	R13,2	
459	V		Subordinated loans taken	R13,2	
460	V		TOTAL LIABILITIES	R13,2	
461	V		Total current liabilities	R13,2	
462	V		Total non-current liabilities	R13,2	
OTS			Audit		
177	P	*	Audit is now completed for the PE or for the branch entity in Finland 1=Yes 2=No, will be conducted later 3=No, no auditor has been appointed	N1	1,2,3
178	V	V/P, H	Does the auditors' report include any disapproving statements, remarks or additional details? (Chapter 3, § 5, act on auditing (Tilintarkastuslaki 1141/2015))	N1	1,2

Position	P/V	L/T	Description	Format	Allowed values
			(2=No, 1=Yes)		
OTS			Changes of shareholding, information on previous years' losses		
531	V		Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	VVVV	
999	P		Final code		

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	500 505 697 698	<p>The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, they are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value).</p> <p>500 or 505</p> <p>This check is excluded if data element 697 or 698 is populated.</p> <p>#1237;The field # already contains a populated exclusive field &. Only one or the other of the 2 values is permitted</p>
	500 505	#1238; You must populate either 500 or 505. Zero value is permitted for one of the two or for both.
	177	#1239;If the company's financial statements were audited already (177=1), you also have to indicate whether the auditor's report contains disapproving remarks (178).
	177	#1240;If the financial statements were not audited (177= 2 or 3), do not answer the "Are there any disapproving remarks in the auditor's report?" (178) question.
	701, 702, 703, 704	#1872; If you did not populate "All shareholders have less than 10% holding" (185), you must give the information for one shareholder at least. You must populate the 701 and 704 data elements always, and at least one of data elements 702 and 703 or both of them.

9 MESSAGES

New / Changed	Code	Description of the message
	178	<p>If 178 = 1, the system displays error message :</p> <p>#1241; Are there disapproving, negative remarks in the auditor's report? Please enclose the auditor's report with the tax return.</p>
	352 353	<p>If the value of "Deductible portion 50% (§ 8.1.8, act on business tax)" (353) is higher than half of the value of Entertainment expenses (352), the system displays error message:</p> <p>#1243; Are you sure that the deductible portion 50% (§ 8.1.8, act on the taxation of business income) (353) is higher than half of the value of Entertainment expenses (352)?</p>
	349	<p>If data element 349 has a non-zero value, the system displays error message:</p> <p>#1244; Remember to fill out Form 62 to specify the tax year's depreciation."</p>
	261 270 271 323 324 356 357	<p>If data elements 261, 270, 271, 323, 324, 356 and/or 357 has/have a non-zero value, the system displays error message:</p> <p>#1245; Remember to fill out Form 71A or Form 71B to specify the tax year's transfers or sales of assets.</p>
	402	<p>If data element 402 has a non-zero value, the system displays error message:</p> <p>#1246; Remember to fill out Form 18 to give further information on the real estate property.</p>
	405	<p>If data element 405 has a non-zero value, the system displays error message:</p> <p>#1247; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.</p>
	424	<p>If data element 424 has a non-zero value, the system displays error message:</p> <p>#1247; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.</p>
	430	<p>If data element 430 has a non-zero value, the system displays error message:</p> <p>#1247; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.</p>
	431	<p>If data element 431 has a non-zero value, the system displays error message:</p> <p>#1248; Remember to fill out Form 18 to give further information on the real estate property.</p>
	182	<p>If a value is populated in pos 182, the system displays error message:</p> <p>#1249; Remember to fill out Form 78 to specify the transfer pricing.</p>
	334 378	<p>If data element 334 or 378 has a non-zero value, the system displays error message:</p> <p>#1250; Remember to fill out Form 65 to specify the group subsidy, received or granted.</p>

New / Changed	Code	Description of the message
	073	<p>If the value for the 073 data element is 2 (073:2), the system displays error message:</p> <p>#1251; Remember to fill out Form 80 to give a full description of your business activity.</p>
	479	<p>If data element "Shares of profits in a Controlled Foreign Company (fill out Form 74 to specify)" (479) has a non-zero value, the system displays error message:</p> <p>#1473; Remember to fill out Form 74, Calculation of CFC income (for your controlled foreign company; CFC)</p>
	695	<p>If data element 695 has a value other than zero, the system displays error message:</p> <p>#1714; Do not forget to file an itemisation of an additional deduction for research and development expenses on Form 67A.</p>
	697, 698	<p>If data element 697 has a non-zero value, the system displays error message:</p> <p>#1864; Remember to fill out Form 67Y to specify your claim for an additional deduction for R&D expenses.</p>

10 CALCULATION RULES

$(320 + 321 + 322 + 324 + 260 + 325 + 327 + 329 + 563 + 330 + 332 + 334 + 336 + 479 + 261 + 705 + 337) - (341 + 342 + 343 + 344 + 345 + 346 + 347 + 349 + 353 + 355 + 357 + 358 + 359 + 360 + 367 + 369 + 371 + 372 + 398 + 399 + 375 + 376 + 377 + 378 + 380 + 271 + 273 + 695 + 697 + 698 + 381) = 500$

OR

$(320 + 321 + 322 + 324 + 260 + 325 + 327 + 329 + 563 + 330 + 332 + 334 + 336 + 479 + 261 + 705 + 337) - (341 + 342 + 343 + 344 + 345 + 346 + 347 + 349 + 353 + 355 + 357 + 358 + 359 + 360 + 367 + 369 + 371 + 372 + 398 + 399 + 375 + 376 + 377 + 378 + 380 + 271 + 273 + 695 + 697 + 698 + 381) = (504+505)$