

# **Taxable capital gains and tax-deductible capital losses (71B)**

## **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

More detailed guidance for completing the form is available on the Tax Administration's [Forms](#) page (*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 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

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 become available on 4 February 2025 in Ilmoitin.fi in the live environment. They will 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 \(xlsx\)](#)

(*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.

## 7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY71B25
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	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
<b>OTS</b>			<b>2 Taxable capital and liquidation gains, and capital losses and liquidation losses that can be deducted from capital gains</b>  <b>(§ 6, subsections 4 to 5, act on taxation of business income (EVL))</b>		
<b>OT2</b>			<b>2A Taxable capital and liquidation gains</b>		
001	V	V/P	Start of the "Taxable capital and liquidation gains" data set	N8	
701	V	*V/P	Company name	AN70	
756	V	*V/P	Business ID	YTUNNUS	
702	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
703	V	*V/P	Date of acquisition	PPKKVVVV	
704	V	*V/P	Date of sale or transfer	PPKKVVVV	
711	V	*V/P	Ownership % before transfer	+D3,2	
712	V	*V/P	Share of ownership after transfer (%)	+D3,2	
706	V	*V/P	Selling price/probable selling price	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
707	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
708	V	*V/P	Selling expenses	R13,2	
710	V	*V/P	Taxable capital and liquidation gains	R13,2	
009	V	V/P	End of the "Taxable capital and liquidation gains" data set	N8	
077	V	*V/P	Total taxable capital and liquidation gains	R13,2	
<b>OT2</b>			<b>2B Capital and liquidation losses that can be deducted from capital and liquidation gains</b>		
001	V	V/P	Start of the partial data set "Deductible capital losses and liquidation losses"	N8	
801	V	*V/P	Company name	AN70	
757	V	*V/P	Business ID	YTUNNUS	
802	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
803	V	*V/P	Date of acquisition	PPKKVVVV	
804	V	*V/P	Date of sale or transfer	PPKKVVVV	
812	V	*V/P	Ownership % before transfer	+D3,2	
813	V	*V/P	Share of ownership after transfer (%)	+D3,2	
806	V	*V/P	Selling price/probable selling price	R13,2	
807	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
808	V	*V/P	Selling expenses	R13,2	
809	V	*V/P	Dividends or group contribution received from the company sold	R13,2	
811	V	*V/P	Deductible capital and liquidation loss	R13,2	
009	V	V/P	End of the partial data set "Deductible capital losses and liquidation losses"	N8	
089	V	*V/P	Capital and liquidation losses that can be deducted from capital and liquidation gains, total	R13,2	
<b>OTS</b>			<b>3 Capital and liquidation gains related to shares included in fixed assets, and capital and</b>		

Code	P/V	Calc. /check	Description	Format	Allowed values
			<b>liquidation losses that can be deducted from capital gains</b>		
<b>OT2</b>			<b>3A Capital and liquidation gains related to partnership shares included in fixed assets</b>		
001	V	V/P	Start of the "Taxable capital and liquidation gains related to partnership shares" data set	N8	
300	V	*V/P	Transferred share in partnership or consortium	AN70	
758	V	*V/P	Business ID	YTUNNUS	
303	V	*V/P	Date of acquisition	PPKKVVVV	
304	V	*V/P	Date of transfer	PPKKVVVV	
310	V	*V/P	Ownership % before transfer	+D3,2	
311	V	*V/P	Share of ownership after transfer (%)	+D3,2	
306	V	*V/P	Selling price/probable selling price	R13,2	
307	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
308	V	*V/P	Selling expenses	R13,2	
309	V	*V/P	Taxable capital and liquidation gains	R13,2	
009	V	V/P	End of the "Taxable capital and liquidation gains related to partnership shares" data set	N8	
079	V	*V/P	Taxable capital and liquidation gains related to partnership shares, total	R13,2	
<b>OT2</b>			<b>3B Capital and liquidation losses related to partnership shares included in fixed assets that can be deducted from capital and liquidation gains</b>		
001	V	V/P	Start of the partial data set "Capital and liquidation losses related to partnership shares that can be deducted from capital gains"	N8	
400	V	*V/P	Transferred share in partnership or consortium	AN70	
759	V	*V/P	Business ID	YTUNNUS	
403	V	*V/P	Date of acquisition	PPKKVVVV	
404	V	*V/P	Date of sale or transfer	PPKKVVVV	

Code	P/V	Calc. /check	Description	Format	Allowed values
410	V	*V/P	Ownership % before transfer	+D3,2	
411	V	*V/P	Share of ownership after transfer (%)	+D3,2	
406	V	*V/P	Selling price/probable selling price	R13,2	
407	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
408	V	*V/P	Selling expenses	R13,2	
409	V	*V/P	Deductible capital and liquidation loss	R13,2	
009	V	V/P	End of the partial data set "Capital and liquidation losses related to partnership shares that can be deducted from capital gains"	N8	
080	V	*V/P	Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	R13,2	
<b>OTS</b>			<b>4 Capital gains from other assets, including transfers of real estate units, apartments, stocks and shares</b>		
001			Start of a partial data set	N8	
156	V	*V/P	ID type of transferred asset 1 = Business ID 2 = Property identifier 3 = Country code	+N1	1,2,3
760	V	*V/P	Company's name / Name of real estate / Description of the property	AN70	
761	V	*V/P	Company's Business ID / Property identifier / Country code	AN23	
762	V		Apartment number	AN5	
763	V	*V/P	Date of acquisition	PPKKVVVV	
764	V	*V/P	Date of transfer	PPKKVVVV	
765	V	*V/P	Percentage of ownership	+D3,2	
766	V	*V/P	Selling price	R13,2	
767	V	*V/P	Acquisition cost	R13,2	
768	V	*V/P	Selling expenses	R13,2	
769	V	*V/P	Capital gain	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
009			Partial data set end	N8	
<b>OTS</b>			<b>5 Capital loss related to other assets, including corporate stock and partnership shares (not shares in real estate and housing companies)</b>		
001			Start of a partial data set	N8	
770	V	*V/P	Asset or property being transferred / Name	AN70	
771	V	*V/P	Asset or property being transferred / Business ID	YTUNNUS	
772	V		Asset or property being transferred / Country code	MAATUNNUS	
773	V	*V/P	Date of acquisition	PPKKVVVV	
774	V	*V/P	Date of transfer	PPKKVVVV	
775	V	*V/P	Quantity sold	N15	
776	V	*V/P	Ownership % before transfer	+D3,2	
777	V	*V/P	Selling price	R13,2	
778	V	*V/P	Acquisition cost	R13,2	
779	V	*V/P	Selling expenses	R13,2	
780	V	*V/P	Capital loss	R13,2	
009			Partial data set end	N8	
474	V	#476	Capital and liquidation losses deductible in business during the tax year	R13,2	
<b>OTS</b>			<b>Capital gains and losses from other assets</b>		
781	V		Total capital gains (pos. 769)	R13,2	
782	V		Capital losses from stocks and partnership shares in total (pos. 780)	R13,2	
784	V		Taxable capital gains related to other assets (Transfer to Form 6B, item 261)	R13,2	
785	V		Non-deductible capital loss that has arisen during the tax year	R13,2	
<b>OTS</b>			<b>Capital gains from selling real estate included in fixed assets</b>		
786	V		Taxable capital gains	R13,2	
788	V		Taxable capital gain	R13,2	



Code	P/V	Calc. /check	Description	Format	Allowed values
			(Transfer to Form 6B, item 260)		
OTS			<b>Taxable capital gains and allowable losses</b>		
074	V		Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	R13,2	
075	V		Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	R13,2	
476	V	#474	Taxable capital and liquidation gains (Transfer to Form 6B, item 333)	R13,2	
477	V		Capital and liquidation losses carried forward to coming years	R13,2	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	784, 785, 788, 474, 476	#1605; You must populate one of the 784, 785, 788, 474 and 476 data elements.
	701, 756, 702, 703, 704, 711, 712, 706, 707, 708, 710, 077	#1261; If you made an entry in the data set of Taxable capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total taxable capital and liquidation gains (077).
	801, 757, 802, 803, 804, 812, 813, 806, 807, 808, 811, 089	#1262; If you made an entry in the data set of loss deductible against capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total deductible losses against capital gains and liquidation gains (089).
	300, 758, 303, 304, 310, 311, 306, 307, 308, 309, 079	#1263; If you made an entry in the data set of Taxable capital gains and liquidation gains for partnership shares, all fields for the data set are required, and you must also populate Total taxable capital and liquidation gains for partnership shares (079).
	400, 759, 403, 404,	#1264; If you made an entry in the data set of loss deductible against capital gains and liquidation gains for partnership shares, all fields for the data set

<b>New / Changed</b>	<b>Code</b>	<b>Description of Calc. Rule / Check</b>
	410, 411, 406, 407, 408, 409, 080	are required, and you must also populate Total deductible capital and liquidation losses for partnership shares against capital gains and liquidation gains (080).
	156, 760, 761, 763, 764, 765, 766, 767, 768, 769	#1603; If you made an entry in any position in the "Capital gains from other assets, including transfers of real estate units, apartments, stocks and shares" data set, all data elements of this set are required, and also the "Capital gain" (769) data element.
	770, 771, 773, 774, 775, 776, 777, 778, 779, 780	#1604; If you made an entry in any position in the "Capital loss related to other assets, including corporate stock and partnership shares (not shares in real estate and housing companies)" data set, all data elements of this set are required (except 772), and also the "Capital loss" (780) data element.
	156, 761	#1814; If the value of ID type of transferred asset, 156=1 (Business ID), the format of the Company's Business ID / Property identifier / country code (761) must be the YTUNNUS format. If 156=2 (Property identifier), the format for the 761 data element must be AN23. If 156=3 (Country code), the format for the 761 data element must be MAATUNNUS.

## 9 MESSAGES

<b>New / Changed</b>	<b>Code</b>	<b>Description of the message</b>
	089, 474	#1685; Your input in Capital and liquidation losses deductible in business during the tax year (474) and Total deductible losses against capital gains and liquidation gains (089) seems to be exactly the same. Please re-check whether your company has both kinds of capital losses: on the one hand, tax-deductible because they relate to business activities directly, and on the other hand, losses that are deductible from capital gains and liquidation gains.
	077, 089	#1815; You have entered a value into Total taxable capital and liquidation gains (077) or Total deductible losses against capital gains and liquidation gains (089). Please re-check that the shares were in true business use, not shares related to other property and assets (information on other property must go to sections 4 and 5).

## 10 LIST OF COUNTRY CODES

Find the required ISO3166 codes in the [List of country codes](#).