

CALCULATION OF CFC INCOME (74)

DATA FILE SPECIFICATION 2025

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Change history

Date	Version	Description
4 February 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 website at [Forms](#) (*vero.fi > About us > Contact us > Forms*).

To check the method of identification required by this information flow, the required role 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 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	VSU07425
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	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
001	V		Start of the "CFC details" data set	N8	
201	V		Name of the CFC	AN140	
245	V		Jurisdiction country code	MAATUNNUS	
072	V		The CFC's line of business, in words	AN90	
202	V		Accounting period	PPKKVVVV- PPKKVVVV	
207	V		Currency	AN20	
208	V		Exchange rate	D5,5	
209	V	*	Owner company's or other shareholder's direct ownership interest or beneficial share and indirect interest through other foreign holdings	+D3,2	
OTS			Calculation of the taxable part of the CFC income		
210	V		CFC revenues, under the act on the taxation of business income (EVL)	R13,2	
211	V		CFC expenses, under the act on the taxation of	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			business income (EVL)		
212	V		Profit or loss from business operations	G13,2	
213	V		Share of CFC profits before deducting its losses from previous years	R13,2	
215	V		Deduct the relevant share of CFC losses over ten past years, insofar as it has not been previously deducted	R13,2	
214	V		Loss of the CFC is from year	VVVV	
216	V		Share of CFC profits (corporate entities must transfer this value to the main tax return, Calculation of taxable income, section Share of CFC income)	R13,2	
217	V		Share of CFC losses (deduct from the profit-share of the same CFC during next ten years)	R13,2	
218	V		Received dividends or other distribution of the CFC's profits	R13,2	
219	V		Deduct from the profit-share of the same CFC for the tax year	R13,2	
220	V		Deduct from the profit-share of the same CFC over five past years, insofar as it has not been deducted previously	R13,2	
221	V	*	Taxable portion of dividends or other distribution of profits (Corporations enter this value on the Calculation of taxable income, section Dividends and surplus received / Taxable part)	R13,2	
009	V		End of the "CFC details" data set	N8	
999	P		Final code	N8	

8. AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	209	The owner's direct ownership interest or beneficial share and indirect interest through other foreign holdings (209) cannot exceed 100% #1267; Percentage cannot exceed 100%.

9. MESSAGES

Not applicable to this information flow.

10. LIST OF COUNTRY CODES

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