

Profit-and-loss account for a personal source of income (7A)

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 make corrections to 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 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 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	VSU07A25
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	
OTS			Specification of revenues and costs		
OT2			Revenues		
480	V	H	Rental income from real property, flats/apartments	G13,2	
481	V		Receipts of dividends/profit surplus (enclose Form 73 to specify)	G13,2	
482	V	H	Taxable portion of received dividends and surplus (§ 6a of the act on taxation of business income (EVL))	G13,2	
483	V	H	Receipt of interest on shareholder loans	G13,2	
566	V	H	Interest received from group undertakings/companies	G13,2	
567	V	H	Interest income from associated/affiliated companies	G13,2	
568	V	H	Other interest income	G13,2	
490	V		Profit shares	G13,2	
491	V	H	Taxable portion of the income received as profit- shares	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
492	V		Income from decreases of reserves	G13,2	
493	V	H	Taxable portion of the decrease of reserves	G13,2	
484	V	H	Other receipts	G13,2	
494	V	H	Other taxable revenues (not included in the profit and loss account)	G13,2	
225	V		Refund of taxes	G13,2	
496	V		Other tax-exempt revenue in the profit and loss account	G13,2	
406	V	H	Total revenues (please transfer to Section 4, to "Revenue and taxable capital gains, total")	G13,2	
OT2			Costs		
468	V		Depreciation expenses	G13,2	
469	V	H	Deductible portion of the depreciation expenses (enclose Form 62 to specify)	G13,2	
485	V	H	Other costs of the rental business	G13,2	
222	V		Direct taxes	G13,2	
379	V		Punitive tax increases and late-filing penalties	G13,2	
381	V		Merger loss	G13,2	
384	V		Other non-deductible costs	G13,2	
575	V	H	Interest paid to group undertakings/companies	G13,2	
576	V	H	Interest paid to associated/affiliated companies	G13,2	
577	V	H	Other interest paid	G13,2	
578	V	H	Financial expenses treated as interest paid	G13,2	
579	V	H	Adjusted portion of interest paid (§ 18 a, act on the taxation of business income (EVL))	G13,2	
394	V		Increases of reserves	G13,2	
395	V	H	Deductible portion of the increases in reserves	G13,2	
396	V	H	Other deductible costs (not included in the profit and loss account)	G13,2	
486	V	H	Costs related to other revenue	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
411	V		Total costs	G13,2	
OT2			Capital gains and capital losses		
487	V	H	Capital gains, total (+)	R13,2	
488	V	H	Capital losses, total (to be deducted from any capital gains received during 5 years – §50 of the act on income tax (TVL))	R13,2	
475	V	H	Capital loss from previous years, approved as allowed	R13,2	
515	V	H	Taxable capital gains (please transfer to Section 4, to “Total revenues and taxable capital gains”)	R13,2	
514	V		Allowable capital loss (do not include this in the personal source’s profit or loss)	R13,2	
OTS			Specification of capital gains (assets taxed under the act on income tax (TVL))		
497	V	H	Revenue and taxable capital gains, total	G13,2	
498	V		Total costs	G13,2	
501	V	H	Profit for the personal source of income	R13,2	
504	V	H	Amounts not taken into consideration when calculating the allowable loss	R13,2	
506	V	H	Loss for the personal source of income	R13,2	
001	V		Partial data set 508–512, quantity of sets	N8	
508	V/P	*	Description of the asset sold or disposed	AN80	
509	V/P	*	Selling price	R13,2	
510	V/P	*	Acquisition cost	R13,2	
511	V		Selling costs	R13,2	
512	V/P	*	Capital gain or capital loss	G13,2	
009	V		End-of-record character for the partial data set: number, running in sequence	N8	
999	P		Final code	N8	

8. AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	508 509 510 512	#1254; If you populated one of the following: Transferred asset (508), Selling price (509), Acquisition cost (510), Capital gain or loss (512), you must populate all the 508, 509, 510, 512 data elements.

9. MESSAGES

New / Changed	Code	Description of the message
	488 487 475	#1275; If Capital Losses Total (deductible against capital gains during five subsequent years - §50, Inc Tax Act) (488) + Allowed capital loss from previous years (475) is greater than Capital gains (+) (487), you cannot treat the loss as an expense.
	497 406 515	#1255; The value of Revenue and taxable capital gains (497) must match the sum of Total revenues (406) and Taxable capital gains (please transfer the value to section 4, Revenue and taxable capital gains) (515).
	480 482 483 484 566 567 568 491 493 494 515 469 485 575 576 577 578 579 395 396 486 501 504 506	<p>If the sum of (480+482+483+566+567+568+491+493+484+494+515) net of the sum of (469+485+575+576+577+578+579+395+396+486) is different from the value of data element 501, or from the sum of the 504 and 506 data elements, the system displays this error message:</p> <p>#1485; The sum of (480+482+483+566+567+568+491+493+484+494+515) net of (469+485+575+576+577+578+579+395+396+486) is not the same as the entry in 501 or not the same as the sum of 504 and 506.</p>