

# **Specification of a business partnership's profit for its agricultural source of income (7C)**

## **DATA FILE SPECIFICATION 2025**

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## Change history

| Date         | Version | Description   |
|--------------|---------|---------------|
| 23 Sept 2025 | 1.0     | First release |

## 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*).

Information about the submittal of the return is available (in Finnish and Swedish) in the [Tax Administration decision on e-filing](#) (*vero.fi > Syventävät vero-ohjeet > Päätökset > Verohallinnon päätös sähköisestä asioinnista ja varmentamisesta*).

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 the Ilmoitin.fi webpage [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 will become available on 23 September 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/<br>V | L/T | Description  | Format                | Allowed values |
|------------|---------|-----|--|-----------------------|----------------|
| 000        | P       |     | Identifier   | AN8                   | VS07C25        |
| 198        | P       |     | Software-generated timestamp                                   | PPKKVVVVH<br>HMMSS    |                |
| 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-<br>TUNNUS_AN2      |                |
| 010        | P       |     | Business ID of limited company                                 | YTUNNUS2              |                |
| 054        | P       |     | Accounting period  | PPKKVVVV-<br>PPKKVVVV |                |
| <b>OTS</b> |         |     | <b>Specification of agricultural income</b>                    |                       |                |
| 210        | V       | *   | Income from selling farm animals (not periodised sales income) | R13,2                 |                |
| 211        | V       |     | Periodised income from selling farm animals                    | R13,2                 |                |
| 212        | V       | *   | Part to be treated as income for the tax year                  | R13,2                 |                |
| 213        | V       | *   | Other sales income   | R13,2                 |                |
| 214        | V       | *   | Income from selling farm animal products                       | R13,2                 |                |
| 215        | V       | *   | Income from selling cultivated plants                          | R13,2                 |                |
| 216        | V       | *   | Income from selling accommodation services, etc.               | R13,2                 |                |
| 443        | V       | *   | Subsidies and compensation received                            | R13,2                 |                |
| 444        | V       | *   | Dividends and cooperative surplus received                     | R13,2                 |                |

|            |   |   |  |       |  |
|------------|---|---|--|-------|--|
| 219        | V | * | Reversal of balancing reserve  | R13,2 |  |
| 764        | V | * | Interest income  | R13,2 |  |
| 445        | V | * | Other income   | R13,2 |  |
| 792        | V | * | Total income   | R13,2 |  |
| <b>OTS</b> |   |   | <b>Specification of agricultural expenses</b>  |       |  |
| 446        | V | * | Purchases and changes in inventory (not periodised acquisition costs for farm animals) | R13,2 |  |
| 227        | V |   | Periodised acquisition costs for farm animals  | R13,2 |  |
| 228        | V | * | Part deductible as depreciation for the tax year                                       | R13,2 |  |
| 225        | V | * | Wages and fees   | R13,2 |  |
| 447        | V | * | Pension expenses and indirect wage expenses  | R13,2 |  |
| 448        | V |   | Depreciation   | R13,2 |  |
| 231        | V | * | Deductible part  | R13,2 |  |
| 465        | V | * | Interest expenses  | R13,2 |  |
| 232        | V | * | Balancing reserve for tax year   | R13,2 |  |
| 449        | V | * | Other expenses   | R13,2 |  |
| 793        | V | * | Total expenses   | R13,2 |  |
| <b>OTS</b> |   |   | <b>Specification of the agricultural operation's assets and liabilities</b>            |       |  |
| 461        | V | * | Agricultural land, and building sites for production facilities                        | R13,2 |  |
| 796        | V | * | Production facilities  | R13,2 |  |
| 431        | V | * | Rental property such as cottages, including the land where they are located            | R13,2 |  |
| 467        | V | * | Agricultural machinery and equipment   | R13,2 |  |
| 468        | V | * | Stocks and shares held by the agricultural operation                                   | R13,2 |  |
| 469        | V | * | Other agricultural assets  | R13,2 |  |
| 794        | V | * | Total assets   | R13,2 |  |
| 795        | V |   | Total liabilities  | R13,2 |  |
| <b>OTS</b> |   |   | <b>Wages paid</b>  |       |  |
| 437        | V |   | Total agricultural wages subject to withholding  | R13,2 |  |
| 999        | P |   | Final code   | N8    |  |

## 8 AUTOMATED CHECK PROCESSES

| New / Changed | Code  | Description of Calc. Rule / Check   |
|---------------|---|---|
|               | 792,<br>210,<br>212,<br>213,<br>214,<br>215,<br>216,<br>443,<br>444,<br>219,<br>764,<br>445 | $792=210+212+213+214+215+216+443+444+219+764+445$<br>#1553; Income from selling farm animals (not periodised sales income) (210) + Part to be treated as income for the tax year (212) + Other sales income (213) + Income from selling farm animal products (214) + Income from selling cultivated plants (215) + Income from selling accommodation services, etc. (216) + Subsidies and compensation received (443) + Dividends and cooperative surplus received (444) + Reversal of balancing reserve (219) + Interest income (764) + Other income (445) must equal Total income (792) |
|               | 793,<br>446,<br>228,<br>225,<br>447,<br>231,<br>465,<br>232,<br>449                         | $793=446+228+225+447+231+465+232+449$<br>#1554; Purchases and change in inventory (446) + Part deductible as depreciation for the tax year (228) + Wages and fees (225) + Pension expenses and indirect wage expenses (447) + Deductible part (231) + Interest expenses (465) + Balancing reserve for the tax year (232) + Other expenses (449) must equal Total expenses (793)   |
|               | 794<br>461,<br>796,<br>431,<br>467,<br>468,<br>469  | $794=461+796+431+467+468+469$<br>#1555; Agricultural land and building site for production facilities (461) + Production facilities (796) + Rental property such as cottages, including the land where they are located (431) + Agricultural machinery and equipment (467) + Stocks and shares held by the agricultural operation (468) + Other agricultural assets (469) must equal Total assets (794)   |

## 9 MESSAGES

No messages applicable to this information flow.