

81 Account of net interest expenses in business operations

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

For guidance on completing Form 81, go to [Forms](#) on the Tax.fi website (*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 information 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

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors you must re-send the main tax return again, plus all the enclosures that contain corrections. In other words, you must send us the main form again although the main form 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 together with this information flow:

[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	VSY08125
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		Start and end dates of company accounting period	PPKKVVVV- PPKKVVVV	
OTS			Background		
520	V		The company is an independent undertaking (under § 18b.1.1, and § 18b.2 of the act on business tax) (1=Yes)	N1	1
521	V		The company is an undertaking in the financial industry (under § 18b.1.2, and § 18b.3 of the act on business tax) (1=Yes)	N1	1
121	V		The company has responsibility for public infrastructural projects, either to build or maintain infrastructure (§ 18b, subsection 4.2 of the act on the taxation of business income) (1=Yes)	N1	1
561	V		The company is privately owned, fully or in part, and it conducts an infrastructure project ordered by a public authority (§ 18b.7 of the Act on business tax)	N1	1
OTS			Interest expenses for projects that have received public financial support under the legislation governing interest subsidies (under § 18b.1.4, and § 18b.4 of the act on business tax)		
522	V		The company only has interest expenses relating to projects for which it has received subsidies under the	N1	1

Code	P/V	Calc. /chec k	Description	Format	Allowed values
			legislation governing interest subsidies (1=Yes)		
523	V		Company has paid other interest expenses, not only those relating to projects that have received interest subsidy (1=Yes)	N1	1
125	V		Interest expenses for projects that have received public financial support under the legislation governing interest subsidies	R13,2	
OTS			Net interest expenses for the tax year		
128	P		Total net interest expenses	R13,2	
129	V		Interest expenses paid to foreign parties, included in the above total	R13,2	
130	V		Net interest expenses for debts from group companies (§ 18 a of the act on business tax)	G13,2	
131	V		Net interest expenses for debts from parties outside the group (§ 18 a of the act on business tax)	G13,2	
132	V		Interest expenses under § 18a.4.2 of the act on business tax included in the net interest expenses of the previous data element	R13,2	
OTS			Adjusted profit		
141	P		Difference between revenues and expenses (include any received group subsidy in revenues, any paid-out group subsidy in expenses, and include the group deduction, if any)	G13,2	
142	P		Interest expenses	R13,2	
143	V		Tax depreciation entries	R13,2	
144	V		Adjusted profit	G13,2	
145	V		25% of adjusted profit	G13,2	
OTS			Applying the 25% or the €3,000,000 limit		
133	V	#134	Net interest expenses that exceed the 25% limit	R13,2	
134	V	#133	Net interest expenses that exceed the €3,000,000 limit	R13,2	
562	V		Deductible interest expenses for the tax year	R13,2	

Code	P/V	Calc. /chec k	Description	Format	Allowed values
OTS			Tax year's deductible interest expenses in accordance with transition provisions		
187	V		Deductible interest expenses, under the transition provisions, for the tax year (§ 18a.4.2, act on business tax)	R13,2	
OTS			Additional itemization of interest paid, if the company is privately owned, fully or in part, and it conducts an infrastructure project ordered by a public authority (§ 18b.7 of the Act on business tax)		
563	V		Net interest expenses paid to parties other than the company's private shareholders	R13,2	
564	V		All net interest expenses	R13,2	
565	V		Fractional ratio between the above values (interest paid to private owners/all interest expenses)	M21	
566	V		Non-deductible net interest expenses before the impact of §18.7 of the Act on business tax	R13,2	
567	V		Deductible net interest expenses under §18.7 of the Act on business tax	R13,2	
568	V		Remaining nondeductible interest expenses	R13,2	
OTS			Non-deductible net interest expenses for the tax year		
188	V		Non-deductible net interest expenses for the tax year	R13,2	
OT2			Non-deductible net interest expenses for the tax year, act on business tax		
189	V		Net interest expenses paid to group companies included in the above	R13,2	
190	V		Net interest expenses included in the above, paid to parties outside the group	R13,2	
OT2			Non-deductible net interest expenses for the tax year, act on income tax		
191	V		Net interest expenses paid to group companies included in the above	R13,2	
192	V		Net interest expenses included in the above, paid to parties outside the group	R13,2	

Code	P/V	Calc. /chec k	Description	Format	Allowed values
OT2			Non-deductible net interest expenses for the tax year, act on the taxation of income from agriculture		
193	V		Net interest expenses paid to group companies included in the above	R13,2	
194	V		Net interest expenses included in the above, paid to parties outside the group	R13,2	
OTS			Non-deductible net interest expenses from previous tax years		
001	V		Start of a partial data set	N1	
089	V		Source of income 1 = Business source (act on business tax) 2 = personal source (act on income tax) 3 = agricultural source (act on the taxation of income from agriculture)	N1	1,2,3
535	V		Non-deductible net interest expenses at the beginning of the tax year, paid to group companies	R13,2	
536	V		Non-deductible net interest expenses from previous years, paid to group companies and claimed during the tax year	R13,2	
539	V		Non-deductible net interest expenses paid to group companies, totals, at the end of tax year	R13,2	
555	V		Non-deductible net interest expenses at the beginning of the tax year, paid to parties outside the group	R13,2	
557	V		Non-deductible net interest expenses from previous years, paid to outside parties and claimed during the tax year	R13,2	
560	V		Non-deductible net interest expenses paid to outside parties, totals, at the end of tax year	R13,2	
009	V		Partial data set end	N1	
OTS			Effect of the restricted interest deduction right on the tax year's income		
290	V		Effect of the restricted interest deduction right on the tax year's income (act on business tax)	G13,2	
291	V		Effect of the restricted interest deduction right on the	G13,2	

Code	P/V	Calc. /chec k	Description	Format	Allowed values
			tax year's income (act on income tax)		
292	V		Effect of the restricted interest deduction right on the tax year's income (act on the taxation of income from agriculture)	G13,2	
OTS			The exception based on balance sheet comparison		
234	V		The company demands that the exceptional tax treatment based on balance-sheet comparison be applied 1 = Yes	N1	1
299	V/P	*	Name of the company that drafted the consolidated balance sheet used in the comparison (§ 18b.1.4, § 18b.5)	AN70	
298	V/P	*	Business ID of the company that drafted the consolidated balance sheet used in the comparison (§ 18b.1.4, § 18b.5)	AN25	
235	V/P	*	Company's equity ratio according to approved financial statement	D4,2	
236	V/P	*	The group's equity ratio according to approved financial statement	D4,2	
237	V	*	Is the comparison based on a revised balance sheet? 1 = Yes	N1	1
238	V	*	Company's equity ratio based on the revised balance sheet	D4,2	
239	V	*	The group's equity ratio based on the revised balance sheet	D4,2	
122	V	*	Total debt on the consolidated balance sheet, owed to major owners of the company	R13,2	
123	V/P	*	For purposes of balance-sheet comparison, the amount of debt treated as part of equity on the consolidated balance sheet	R13,2	
139	V/P	*	Equity ratio for the tax year, according to the consolidated balance sheet, when adjustment to equity is made	D3,2	
569	V		Interest payments to major owners of the company, made during the accounting year (based on	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			consolidated financial statements)		
570	V		Interest payments made to parties outside of the enterprise group (based on consolidated financial statements)	R13,2	
571	V		Percentage ratio between the above values: (interest paid to major owners/interest paid to parties outside the group)	D4,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	133 134	#1487; You must either populate Net interest expenses that exceed 25% (133) or Net interest expenses that exceed €3,000,000 (134)
	235-239 298 299	#1488; You can only populate the 235, 236, 237, 238, 239, 298, 299 data elements if the value is "Yes" for Company demands that the exceptional tax treatment based on balance-sheet comparison be applied (234=1)
	234 235 236	#1489; You must populate both Company's equity ratio according to approved financial statement (235) and the Group's equity ratio according to approved financial statement (236) if the value is "Yes" for Company demands that the exceptional tax treatment based on balance-sheet comparison be applied (234=1)
	238 239 139	#1812; Company's equity ratio based on the revised balance sheet (238), Group's equity ratio based on the revised balance sheet (239) or Equity ratio for the tax year, according to the consolidated balance sheet, when adjustment to equity is made (139) cannot exceed 100%.
	122 123 139	#1813; If you populated Total debt on the consolidated balance sheet, owed to a party holding a significant part of the group's shares (122), you must also populate For purposes of balance-sheet comparison, the amount of debt treated as part of equity on the consolidated balance sheet (123) and Equity ratio for the tax year, according to the consolidated balance sheet, when adjustment to equity is made (139).

9 MESSAGES

Not applicable to this information flow.