

List of a corporate entity's securities and book-entry shares (8A)

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. Please 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 then continue to be in force until a new version of this specification is released.

5 COMBINED INFORMATION FLOWS

See the other 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.
1.0	148 248 348 448 600 601 602 603	Quantity, pcs / Fixed assets Quantity, pcs / Financial assets Quantity, pcs / act on income tax (TVL) Quantity, pcs / Other assets Quantity total pcs / Fixed assets Quantity total pcs / Financial assets Quantity total pcs / act on income tax (TVL) Total quantity, pcs / Other assets	Format changed from N15 to AN20
1.0		Check that the Quantity, pcs fields 148, 248, 348, 448, 600, 601, 602 and 603 is numeric and has a maximum of four decimal places	New check #1983

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY08A25
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	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
OTS			Fixed assets (Business Tax Act (EVL))		
001	V		Start of 140 to 151 partial data set, quantity of sets	N8	
140	V		Complete name of limited company or cooperative / Fixed assets	AN140	
141	V		Business ID	YTUNNUS	
148	V		Quantity, pcs / Fixed assets	AN20	
149	V		Undepreciated acquisition cost for income tax purposes / Fixed assets	R13,2	
150	V	T	Comparison value of each / Fixed assets	AN16	

Code	P/V	Calc. /check	Description	Format	Allowed values
151	V		Comparison value, totals / Fixed assets	R13,2	
009	V		End of partial data set 140 to 151	N8	
600	V		Quantity total pcs / Fixed assets	AN20	
556	V		Total undepreciated acquisition cost for income-tax purposes, fixed assets	R13,2	
562	V		Fixed assets' comparison value at the end of the tax year, totals	R13,2	
OTS			Financial assets (Business Tax Act (EVL))		
001	V		Start of 240 to 251 partial data set, quantity of sets	N8	
240	V		Complete name of limited company or cooperative / Financial assets	AN140	
241	V		Business ID	YTUNNUS	
248	V		Quantity, pcs / Financial assets	AN20	
249	V		Undepreciated acquisition cost for income tax purposes / Financial assets	R13,2	
250	V	T	Comparison value of each / Financial assets	AN16	
251	V		Comparison value, totals / Financial assets	R13,2	
009	V		End of partial data set 240 to 251	N8	
601	V		Quantity total pcs / Financial assets	AN20	
559	V		Total undepreciated acquisition cost for income-tax purposes, financial assets	R13,2	
565	V		Total comparison value of financial assets at the end of the tax year	R13,2	
OTS			Other assets (Business Tax Act (EVL))		
001	V		Start of 440 to 451 partial data set, quantity of sets	N8	
440	V		Complete name of limited company or cooperative / Other assets	AN140	
441	V		Business ID	YTUNNUS	
448	V		Quantity, pcs / Other assets	AN20	
449	V		Undepreciated acquisition cost for purposes of income tax / Other assets	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
450	V	T	Comparison value of each / Other assets	AN16	
451	V		Comparison value, totals / Other assets	R13,2	
009	V		End of partial data set 440 to 451	N8	
603	V		Total quantity, pcs / Other assets	AN20	
604	V		Total undepreciated acquisition cost, for income tax purposes, of other assets	R13,2	
605	V		Total comparison value of other assets at the end of the tax year	R13,2	
OTS			Other long-term investments (act on income taxation (TVL))		
001	V		Start of 340 to 351 partial data set, quantity of sets	N8	
340	V		Complete name of limited company or cooperative / act on income tax (TVL)	AN140	
341	V		Business ID	YTUNNUS	
348	V		Quantity, pcs / act on income tax (TVL)	AN20	
349	V		Undepreciated acquisition cost for income tax purposes / act on income tax (TVL)	R13,2	
350	V	T	Comparison value of each / act on income tax (TVL)	AN16	
351	V		Comparison value, totals / act on income tax (TVL)	R13,2	
009	V		End of partial data set 340 to 351	N8	
602	V		Quantity total pcs / act on income tax (TVL)	AN20	
558	V		Total undepreciated acquisition cost of other long-term investments, for income-tax purposes (act on income tax (TVL))	R13,2	
564	V		Other long-term investments' comparison value at the end of the tax year, totals (act on income tax (TVL))	R13,2	
489	V		Total undepreciated acquisition cost of fixed assets, financial assets, other assets, and other long-term investments, for income-tax purposes (act on income tax (TVL))	R13,2	
490	V		Comparison value, totals, of fixed assets, financial assets, other assets, and other long-term	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			investments (act on income tax (TVL))		
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	150 250 350 450	If Comparison value of each (150, 250, 350, 450) is less than EUR 10.00, the data format is R1.3. If Comparison value of each is EUR 10.00 or more, the data format is R13.2. #1989; If Comparison value of each (150, 250, 350, 450) is less than EUR 10.00, the data format is R1.3. If Comparison value of each is EUR 10.00 or more, the format of the information is R13.2
New	148, 248, 348, 448, 600, 601, 602, 603	Check that the Quantity, pcs fields 148, 248, 348, 448, 600, 601, 602 and 603 is numeric and has a maximum of four decimal places. #1983; Error in Quantity, pcs data 148, 248, 348, 448, 600, 601, 602 or 603. The value must be numeric and has a maximum of four decimal places.

9 MESSAGES

New / Changed	Code	Description of the message
	140, 141, 148, 149, 150, 151	If any of the data elements 140, 148, 149, 150 or 151 is populated while nothing is entered in 141, the system displays error message: #1858; Please remember to also give the company Business IDs for the "Fixed assets (EVL)" section,
	240, 241, 248, 249, 250, 251	If any of the data elements 240, 248, 249, 250 or 251 is populated while nothing is entered in 241, the system displays error message: #1859; Please remember to also give the company Business IDs for the "Financial assets (EVL)" section.
	440, 441, 448, 449, 450, 451	If any of the data elements 440, 448, 449, 450 or 451 is populated while nothing is entered in 441, the system displays error message: #1860; Please remember to also give the company Business IDs for the "Other assets (EVL)" section.
	340, 341, 348, 349, 350, 351	If any of the data elements 340, 348, 349, 350 or 351 is populated while nothing is entered in 341, the system displays error message: #1861; Please remember to also give the company Business IDs for the "Other long-term investments (TVL)" section.