

List of real estate property owned by a business partnership/consortium or a self-employed individual who operates trade or business (18B)

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
22 Sept 2026	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 the data flow, the role required and where in the data flow the authorisation is checked, go to the vero.fi webpage [Methods of sign-in, Roles, rights to represent organizations](#) (*tax.fi > About us > IT developers > Ilmoitin > Methods of sign-in, Roles, rights to represent organizations*).

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 22 September 2026 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 \(xlsx\)](#)

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	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VS18B26
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	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
010	P		Taxpayer's personal ID or Business ID	YTUNNUS2 HETU2	
001	V		Number of recurring partial data sets	N8	
800	P		Property identifier	AN23	
812	V		Undepreciated acquisition cost for purposes of income tax	R13,2	
813	V		Comparison value	R13,2	
814	V		Comparison value or undepreciated acquisition cost for purposes of income tax	R13,2	
009	V		Final character for the partial data set: sequential number	N8	
790	V	*	Total undepreciated acquisition cost for purposes of income tax	R13,2	
791	V	*V/P	Total comparison value	R13,2	

756	V		Total real estate (transfer to the Calculation of net worth under Fixed assets, Real estate)	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	790, 791	#341; If you have populated Undepreciated acquisition cost for purposes of income tax (790), also populate Total comparison value (791) and vice versa (even if the amounts are the same).

9 MESSAGES

No messages applicable to this information flow.