

# **ACCOUNT OF CORPORATE ENTITIES AND CONSORTIA WHERE OWNERSHIP IS AT LEAST 10%, AND OF GROUP CONTRIBUTIONS GIVEN AND RECEIVED (65)**

## **DATA FILE SPECIFICATION 2026**



## Change history

Date	Version	Description
3 Feb 2026	1.0	First release 2026

## 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 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 form) Form 6 with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

## 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that become available on 3 February 2026 in Ilmoitin.fi in the live environment. They 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	VSY06526
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	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
001	V		Number of partial data sets	N8	
540	P		Name of corporate entity or consortium	AN140	
541	P		Business ID	YTUNNUS	
542	V	*V/P	Share of ownership, %	+D3,1	
543	V		Corporate entity is a controlled foreign company, 1=Yes	N1	1
545	V	*	Foreign corporate entity's country of tax residence (indicate country code, ISO3166)	MAATUNNUS	
547	V	*	During the accounting year, the taxpayer has received group contributions from the corporate entity	R13,2	
548	V	*	During the accounting year, the taxpayer has paid group contributions to the corporate entity	R13,2	
009	V		End-of-record character for the partial data set	N8	
546	V		Parent company's name (to be filled in by the subsidiary)	AN140	

Code	P/V	Calc. /check	Description	Format	Allowed values
558	V	*	Parent company's Business ID	YTUNNUS	
559	V	*V/P	Parent company's country of tax residence (indicate country code, ISO3166)	MAATUNNUS	
549	V	V/P	During the accounting year, the taxpayer has received group contributions from the parent company	R13,2	
550	V	V/P	During the accounting year, the taxpayer has paid group contributions to the parent company	R13,2	
553	V		Total of group contributions received	R13,2	
554	V		Total of group contributions given	R13,2	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	542 547 548	If either of the two data elements have been left blank – During the accounting year, the taxpayer has received group contributions from the corporate entity (547) or During the accounting year, the taxpayer has paid group contributions to the corporate entity (548) – or if these data elements contain zeroes, “Ownership interest, %” (542) is required.  #1228; Ownership interest, % (542) is a required field.
	559 549 550	One of the two following data elements is required – either Parent company's name (to be filled in by the subsidiary) (546) or Parent company's Business ID (558) – if one of the following 3 data elements is populated: Parent company's country of tax residence (559), Group contributions received from the parent company (549), or Group contributions paid to the parent company (550).  #84; You must give the parent company's name (546) or Business ID (558). If no Finnish Business ID for the parent company is available, enter the following string: 0000000-0
	545 559	The Country Codes must be correct in the Foreign corporate entity's country of tax residence (545) and Parent company's country of tax residence (559) data elements.  #142; The Country Code is incorrect. For permissible values, check the ISO3166 list of Country Codes.

## 9 MESSAGES

New / Changed	Code	Description of the message
	542	The following message appears if the value of the Ownership interest, % (542) is less than 10  #1229; Ownership interest, % (542) is less than 10

## 10 LIST OF COUNTRY CODES

Find the required ISO3166 codes in the [List of country codes](#).