

Account of intra-group relations for purposes of tax remittance (66)

DATA FILE SPECIFICATION 2026

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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 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

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 Feb 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 the other information flows that can be sent in the 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	VS06626
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		Accounting period	PPKKVVVV- PPKKVVVV	
001	V		Number of partial data sets	N8	
540	V		Name of subsidiary	AN140	
541	V		Business ID of subsidiary	YTUNNUS	
009	V		End-of-record character for the partial data set	N8	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

This information flow contains no automated checks.

9 MESSAGES

Not applicable to this information flow.