Claim for REMOVAL OF double taxation (70)

DATA FILE SPECIFICATION 2026

TABLE OF CONTENTS

Change history

Date	Version	Description
3 Feb 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 [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

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 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	VSY07026
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
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|| HETU2	
054	P		Accounting period	PPKKVVVV-PPKKVVVV	
001	V/P	*	Number of partial data sets	N8	
245	V/P	*	Country of source (country code)	MAATUNNUS	
207	V/P	*	Date when foreign tax was paid	PPKKVVVV	
204	V		Name of the tax to be credited (in Finnish, in the language of the source country or in English)	AN140	
200	V/P	H*	Income category 1= Dividends from listed company 2= Dividends from non-listed company 3= Royalties 4= Interest 5=Business income 6=Other	N1	1,2,3, 4,5,6
205	V		Withholding rate, %, based on tax treaty	+D3,2	
208	V		Exchange rate	D5,5	
201	V/P	*	Amount of income (including the tax withheld at source)	R13,2	
202	V		Expenses relating to the income	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
203	V/P	*	Net income received outside Finland (income minus the expenses relating to it)	R13,2	
206	V/P	*	Amount of foreign taxes paid	R13,2	
209	V/P	*	Amount of tax paid abroad that should be credited	R13,2	
211	V/P	*	Tax that should be credited (1=Final tax, 2=Prepayments)	N1	1,2
210	V		The tax treaty assumes fictive credit (1=Yes)	N1	1
009	V/P	*	End-of-record character for the partial data set	N8	
551	V/P	*	Amount that should be credited, total	R13,2	
552	V		I request that such creditable taxes at source be taken into account that have been filed in previous tax years but were not credited for the tax year in question or later (1=Yes)	N1	1
OTS			**Tax paid abroad relating to hybrid mismatch arrangement**		
001	V		Number of partial data sets	N8	
256	V		Country code of the country of source	MAATUNNUS	
260	V		Name of the tax to be credited	AN140	
261	V		Date when the foreign tax was paid	PPKKVVVV	
262	V		Net income received from a foreign country	R13,2	
263	V		Payments of tax to foreign tax authorities	R13,2	
264	V		Proportion of the foreign tax in relation to the net income subject to taxation in Finland	R13,2	
265	V		Amount that should be credited	R13,2	
009	V		End-of-record character for the partial data set	N8	
999	P		Final code	N8	

8   AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	245 207 200 201 203 206 209 211 551	#1613; If you have made an entry in the 245, 207, 200, 201, 203, 206, 209 or 211 data elements, all of the above elements are required, and you must populate the 551 data element.
	256 260-265 551	#1614; If you populated any of the data elements in the "Tax paid abroad relating to hybrid mismatch arrangement" data set, you must also populate the 551 data element.

9   MESSAGES

New / Changed	Code	Description of the message
	200	#1256; If you defined the type of income as Business (200:5), you must enclose Form 75 if the business income is from a permanent establishment in a foreign country.
	260-265	If positions 260 to 265 are populated, the following message appears: #1615; Do not forget to complete and submit Form 82 – Account of cross-border hybrid arrangements.

10   LIST OF COUNTRY CODES

Find the required ISO3166 codes in the List of country codes.