

Explanation of transfer prices (78)

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

For further instructions for filling out Form 78 – Explanation of transfer prices, see [Forms](#) on the Tax.fi website (*tax.fi > About us > Contact us > Forms*).

To check the method of identification required by this information flow, the role required and place in the information 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 again, plus all the enclosures that contain corrections. In other words, you must send us the main tax return form again although the main form does not have anything to correct.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 3 February 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 the other information flows that can be sent together with this information flow:

[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	VS07826
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	
054	P		Start and end dates of company accounting period	PPKKVVVV- PPKKVVVV	
OTS			The taxpayer company's business activities		
OT2			Activities (select more than one where appropriate)		
200	V		The company's business activities / Sales	N1	1
201	V		The company's business activities / Manufacturing	N1	1
202	V		The company's business activities / Research	N1	1
203	V		The company's business activities / Services	N1	1
204	V		The company's business activities / Financial services	N1	1
205	V		The company's business activities / Other	N1	1
OT2			More information on the business activities		
210	V		Is there a minimum level of profitability set on the taxpayer company, through arrangements made with a related party? (1=Yes)	N1	1
211	V		Is the taxpayer party to a cost contribution agreement? (1=Yes)	N1	1

Code	P/V	Calc, /check	Description	Format	Allowed values
212	V		Have there been any changes in the parties involved in the cost contribution agreement during the accounting period? (1=Yes)	N1	1
213	V		Has the taxpayer transferred any of its previous business activities (such as income from a certain market sector) away to a related party? (1=Yes)	N1	1
214	V		Have there been any changes in agreements concerning the taxpayer's business activities resulting in the realisation of income and relegating risks to another related party (such as the outsourcing of manufacturing)? (1=Yes)	N1	1
OT2			Compensation paid by related parties to cover the expenses of research and product development		
217	V		Research and development expenses for the accounting period, totals	R13,2	
218	V		Has a related party paid the taxpayer compensation to cover research and development expenses? (1=Yes)	N1	1
OTS			Information on profitability		
206	V		Taxpayer's EBIT margin (EBIT divided by net sales) × 100	D3,2	
207	V		The group's consolidated EBIT margin	D3,2	
208	V		Taxpayer's ROI (EBIT divided by invested capital) × 100	D3,2	
209	V		Group's consolidated ROI (EBIT divided by invested capital) × 100	D3,2	
OTS			Description of the associated transactions		
668	V		Sales of goods and of other current assets	R13,2	
669	V		Purchases of goods and of other current assets	R13,2	
670	V		Sales of services	R13,2	
671	V		Purchases of services	R13,2	
672	V		Compensation received for rights of use to	R13,2	

Code	P/V	Calc, /check	Description	Format	Allowed values
			intangible assets		
673	V		Compensation paid for rights of use to intangible assets	R13,2	
674	V		Sales of ownership rights to intangible assets	R13,2	
675	V		Purchases of ownership rights to intangible assets	R13,2	
676	V		Sales of fixed assets	R13,2	
677	V		Purchases of fixed assets	R13,2	
678	V		Other compensation received for selling out parts of the taxpayer's business	R13,2	
679	V		Other compensation paid for acquisition of business or parts thereof	R13,2	
680	V		Compensation received for securities and guarantees given by the taxpayer	R13,2	
681	V		Compensation paid for received guarantees, securities, etc.	R13,2	
451	V		Profits relating to derivative contracts	R13,2	
452	V		Expenses relating to derivative contracts	R13,2	
682	V		Interest income	R13,2	
683	V		Interest expenses	R13,2	
684	V		Other intercompany income	R13,2	
685	V		Other intercompany expenses	R13,2	
686	V		Non-current receivables	R13,2	
687	V		Current receivables	R13,2	
419	V		Accounts receivable	R13,2	
688	V		Long-term debt	R13,2	
689	V		Current debt	R13,2	
453	V		Accounts payable	R13,2	
690	V		Given guarantee or similar contracts	R13,2	
691	V		Received guarantees and similar contracts	R13,2	
OTS			Changes in ownership of intangible property		

Code	P/V	Calc, /check	Description	Format	Allowed values
OT2			Transfer of patents or patent applications to a related party		
001	V		Start of a partial data set	N8	
465	V		Related party's country code	MAATUNNUS	
466	V		Related party's ID code	AN30	
467	V		Amount of compensation	R13,2	
009	V		Partial data set end	N8	
OT2			Transfer of trademark to a related party		
001	V		Start of a partial data set	N8	
475	V		Related party's country code	MAATUNNUS	
476	V		Related party's ID code	AN30	
477	V		Amount of compensation	R13,2	
009	V		Partial data set end	N8	
OT2	V		Transfer of other intangible assets to a related party		
001	V		Start of a partial data set	N8	
485	V		Related party's country code	MAATUNNUS	
486	V		Related party's ID code	AN30	
487	V		Amount of compensation	R13,2	
009	V		Partial data set end	N8	
OTS			Debts to related parties		
001	V		Start of a partial data set	N8	
455	V		Debt balance at start of the accounting period	R13,2	
456	V		Debt balance at the end of accounting period	R13,2	
457	V		Interest expenses	R13,2	
009	V		Partial data set end	N8	
OTS			Receivables from related parties		
001	V		Start of a partial data set	N8	
458	V		Balance at start of accounting period	R13,2	

Code	P/V	Calc, /check	Description	Format	Allowed values
459	V		Balance at end of accounting period	R13,2	
460	V		Interest income	R13,2	
495	V		Country code	MAATUNNUS	
009	V		Partial data set end	N8	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

Not applicable to this information flow.

9 MESSAGES

Not applicable to this information flow.

10 LIST OF COUNTRY CODES

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