

Specification of a business partnership's profit for its agricultural source of income (7C)

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 \(xlsx\)](#)

(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	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VS07C26
198	P		Software-generated timestamp	PPKKVVVVH HMMSS	
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		Accounting period	PPKKVVVV- PPKKVVVV	
OTS			Specification of agricultural income		
210	V	*	Income from selling farm animals (not periodised sales income)	R13,2	
211	V		Periodised income from selling farm animals	R13,2	
212	V	*	Part to be treated as income for the tax year	R13,2	
213	V	*	Other sales income	R13,2	
214	V	*	Income from selling farm animal products	R13,2	
215	V	*	Income from selling cultivated plants	R13,2	
216	V	*	Income from selling accommodation services, etc.	R13,2	
443	V	*	Subsidies and compensation received	R13,2	
444	V	*	Dividends and cooperative surplus received	R13,2	

219	V	*	Reversal of balancing reserve	R13,2	
764	V	*	Interest income	R13,2	
445	V	*	Other income	R13,2	
792	V	*	Total income	R13,2	
OTS			Specification of agricultural expenses		
446	V	*	Purchases and changes in inventory (not periodised acquisition costs for farm animals)	R13,2	
227	V		Periodised acquisition costs for farm animals	R13,2	
228	V	*	Part deductible as depreciation for the tax year	R13,2	
225	V	*	Wages and fees	R13,2	
447	V	*	Pension expenses and indirect wage expenses	R13,2	
448	V		Depreciation	R13,2	
231	V	*	Deductible part	R13,2	
465	V	*	Interest expenses	R13,2	
232	V	*	Balancing reserve for tax year	R13,2	
449	V	*	Other expenses	R13,2	
793	V	*	Total expenses	R13,2	
OTS			Specification of the agricultural operation's assets and liabilities		
461	V	*	Agricultural land, and building sites for production facilities	R13,2	
796	V	*	Production facilities	R13,2	
431	V	*	Rental property such as cottages, including the land where they are located	R13,2	
467	V	*	Agricultural machinery and equipment	R13,2	
468	V	*	Stocks and shares held by the agricultural operation	R13,2	
469	V	*	Other agricultural assets	R13,2	
794	V	*	Total assets	R13,2	
795	V		Total liabilities	R13,2	
OTS			Wages paid		
437	V		Total agricultural wages subject to withholding	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	792, 210, 212, 213, 214, 215, 216, 443, 444, 219, 764, 445	$792=210+212+213+214+215+216+443+444+219+764+445$ #1553; Income from selling farm animals (not periodised sales income) (210) + Part to be treated as income for the tax year (212) + Other sales income (213) + Income from selling farm animal products (214) + Income from selling cultivated plants (215) + Income from selling accommodation services, etc. (216) + Subsidies and compensation received (443) + Dividends and cooperative surplus received (444) + Reversal of balancing reserve (219) + Interest income (764) + Other income (445) must equal Total income (792)
	793, 446, 228, 225, 447, 231, 465, 232, 449	$793=446+228+225+447+231+465+232+449$ #1554; Purchases and change in inventory (446) + Part deductible as depreciation for the tax year (228) + Wages and fees (225) + Pension expenses and indirect wage expenses (447) + Deductible part (231) + Interest expenses (465) + Balancing reserve for the tax year (232) + Other expenses (449) must equal Total expenses (793)
	794 461, 796, 431, 467, 468, 469	$794=461+796+431+467+468+469$ #1555; Agricultural land and building site for production facilities (461) + Production facilities (796) + Rental property such as cottages, including the land where they are located (431) + Agricultural machinery and equipment (467) + Stocks and shares held by the agricultural operation (468) + Other agricultural assets (469) must equal Total assets (794)

9 MESSAGES

No messages applicable to this information flow.