

Capital gains or capital loss from securities (9A)

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 \(xlsx\)](#)

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	VS09A26
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	
OTS			Taxpayer details		
010	P		Taxpayer ID	HETU2 YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
OTS			Summary of securities trading		
942	V		Total selling prices	R13,2	
943	V		Capital gain from securities in total	R13,2	
944	V		Capital loss from securities in total	R13,2	
OTS			Specification of securities trading		
001	P		Partial data set begins	+N8	
935	V		Transaction type 1=Correction of a previously filed incorrect detail 2=Removal of a previously filed detail 3=Submittal of a new or missing detail	N1	1,2,3
160	P		Name of security	AN140	

161	V		Quantity	+N8	
162	V		Selling date	PPKKVVVV	
164	V		Acquisition date	PPKKVVVV	
163	V		Selling price	R13,2	
167	V		Selling expenses	R13,2	
165	V		Acquisition price	R13,2	
166	V		Acquisition expenses	R13,2	
168	V		Deemed acquisition cost	R13,2	
930	V	*#931	Capital gain	R13,2	
931	V	*#930	Capital loss	R13,2	
009	P		Partial data set ends	+N8	
999	P		Final code	+N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	930 - 931	#1395; You must populate either 930 or 931. One or both of these two data elements can be populated as zeroes.

9 MESSAGES

No messages applicable to this information flow.