

Profits of a permanent establishment located in a foreign country (75)

DATA FILE SPECIFICATION 2020

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Change history

Date	Version	Description
12 Oct 2020	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 > IT 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*).

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

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 28 January 2020 in Ilmoitin.fi in the live environment. They continue to be in force until a new version of this specification is released.

For deadline dates for filing, see "[Schedule 2020](#)" – [Aikataulu 2020](#) (*tax.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulut*). The schedule is available in Finnish and Swedish.

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 > IT 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	VSU07520
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		Accounting period	PPKKVVVV- PPKKVVVV	
001	V		Start of the "Details of the permanent establishment" data set	N8	
OTS			Details of permanent establishment located in a foreign country		
245	V		Country code (location)	MAATUNNUS	
207	V		Currency	AN20	
208	V		Exchange rate	D5,5	
OTS			Computation of the permanent establishment's taxable profits		
400	V		Description of the operation, explanation of why it is treated as being a PE	AN140	

Code	P/V	Calc. /check	Description	Format	Allowed values
401	V		Method of accounting for PE business profits (1=Direct method (Art. 7.2 and Art. 7.3, OECD), 2=Indirect method (Art. 7.4, OECD))	N1	1,2,
402	V		Revenues of the PE under the act on the taxation of business income (EVL)	R13,2	
403	V		Expenses of the PE under the act on the taxation of business income (EVL)	R13,2	
404	V		Expenses are inclusive of management expenses (Art 7.3, OECD)	R13,2	
405	V/P	#408	Profit from the PE's business activities	R13,2	
408	V/P	#405	Loss from the PE's business activities	R13,2	
OTS			Details on transforming the PE into a corporation (§ 52e.3, act on the taxation of business income and § 123b, act on income tax)		
406	V		Probable selling price of the assets to be transferred away from Finland	R13,2	
407	V		Reserves, deducted from profits for purposes of Finnish taxation	R13,2	
409	V		Losses of the PE from previous years, to be reversed in accounting (§ 123b, act on income tax).	R13,2	
009	V		End of the "Details of the permanent establishment" data set	N8	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	405-408	#1270; Joko 405 tai 408 pitää antaa. Toisen tai molemmat voi antaa myös nollana. #1270; You must populate either 405 or 408. Zero value is permitted for one of the two or for both.

9 MESSAGES

Not applicable to this information flow.

10 LIST OF COUNTRY CODES

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