

List of a corporate entity's securities and book-entry shares (8A)

DATA FILE SPECIFICATION 2023

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Change history

Date	Version	Description
7 Feb 2023	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 [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 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 make corrections to an electronically submitted income tax return, you must re-send the main form and all the attachments that contain corrected data. Please 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 7 February 2023 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 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	VSU08A23
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	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
OTS			Fixed assets (act on the taxation of business income (EVL))		
001	V		Start of 140 to 151 partial data set, quantity of sets	N8	
140	V		Complete name of limited company or cooperative / Fixed assets	AN140	
141	V		Business ID	YTUNNUS	
148	V		Quantity, pcs / Fixed assets	N15	
149	V		Undepreciated acquisition cost for income tax purposes / Fixed assets	R13,2	
150	V		Comparison value of each / Fixed assets	R13,2	
151	V		Comparison value, totals / Fixed assets	R13,2	
009	V		End of partial data set 140 to 151	N8	
600	V		Quantity total pcs / Fixed assets	N15	

Code	P/V	Calc. /check	Description	Format	Allowed values
556	V		Total undepreciated acquisition cost for income-tax purposes, fixed assets	R13,2	
562	V		Fixed assets' comparison value at the end of the tax year, totals	R13,2	
OTS			Financial assets (act on the taxation of business income (EVL))		
001	V		Start of 240 to 251 partial data set, quantity of sets	N8	
240	V		Complete name of limited company or cooperative / Financial assets	AN140	
241	V		Business ID	YTUNNUS	
248	V		Quantity, pcs / Financial assets	N15	
249	V		Undepreciated acquisition cost for income tax purposes / Financial assets	R13,2	
250	V		Comparison value of each / Financial assets	R13,2	
251	V		Comparison value, totals / Financial assets	R13,2	
009	V		End of partial data set 240 to 251	N8	
601	V		Quantity total pcs / Financial assets	N15	
559	V		Total undepreciated acquisition cost for income-tax purposes, financial assets	R13,2	
565	V		Total comparison value of financial assets at the end of the tax year	R13,2	
OTS			Other assets (act on the taxation of business income (EVL))		
001	V		Start of 440 to 451 partial data set, quantity of sets	N8	
440	V		Complete name of limited company or cooperative / Other assets	AN140	
441	V		Business ID	YTUNNUS	
448	V		Quantity, pcs / Other assets	N15	
449	V		Undepreciated acquisition cost for purposes of income tax / Other assets	R13,2	
450	V		Comparison value of each / Other assets	R13,2	
451	V		Comparison value, totals / Other assets	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
009	V		End of partial data set 440 to 451	N8	
603	V		Total quantity, pcs / Other assets	N15	
604	V		Total undepreciated acquisition cost, for income tax purposes, of other assets	R13,2	
605	V		Total comparison value of other assets at the end of the tax year	R13,2	
OTS			Other long-term investments (act on income taxation (TVL))		
001	V		Start of 340 to 351 partial data set, quantity of sets	N8	
340	V		Complete name of limited company or cooperative / act on income tax (TVL)	AN140	
341	V		Business ID	YTUNNUS	
348	V		Quantity, pcs / act on income tax (TVL)	N15	
349	V		Undepreciated acquisition cost for income tax purposes / act on income tax (TVL)	R13,2	
350	V		Comparison value of each / act on income tax (TVL)	R13,2	
351	V		Comparison value, totals / act on income tax (TVL)	R13,2	
009	V		End of partial data set 340 to 351	N8	
602	V		Quantity total pcs / act on income tax (TVL)	N15	
558	V		Total undepreciated acquisition cost of other long-term investments, for income-tax purposes (act on income tax (TVL))	R13,2	
564	V		Other long-term investments' comparison value at the end of the tax year, totals (act on income tax (TVL))	R13,2	
489	V		Total undepreciated acquisition cost of fixed assets, financial assets, other assets, and other long-term investments, for income-tax purposes (act on income tax (TVL))	R13,2	
490	V		Comparison value, totals, of fixed assets, financial assets, other assets, and other long-term investments (act on income tax (TVL))	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

This information flow has no automatic checks.

9 MESSAGES

Not applicable to this information flow.