

# **81 Account of net interest expenses in business operations**

## **DATA FILE SPECIFICATION 2020**

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## Change history

Date	Version	Description
21 Aug 2020	1.1	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

For guidance on completing Form 81, go to [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 required role and the 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 tax return again, plus all the enclosures that contain corrections. In other words, you must send us the main 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 28 January 2020 in Ilmoitin.fi in the live environment. They will then continue to be in force until a new version of this specification is released.

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

### 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 > 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
1.1	238	Company's equity ratio according to approved financial statement	The voluntary/required designation of these data elements has changed, and the #1490 check process is now removed.
	239	The group's equity ratio according to approved financial statement	
1.0		Identifier	The year is changed.

## 7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY08120
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_A N2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Start and end dates of company accounting period	PPKKVVVV- PPKKVVVV	
<b>OTS</b>			<b>Background</b>		
520	V		The company is an independent undertaking (under § 18b.1.1, and § 18b.2 of the act on business tax) (1=Yes)	N1	1
521	V		The company is an undertaking in the financial industry (under § 18b.1.2, and § 18b.3 of the act	N1	1

Code	P/V	Calc. /check	Description	Format	Allowed values
			on business tax) (1=Yes)		
<b>OTS</b>			Interest expenses for projects that have received public financial support under the legislation governing interest subsidies (under § 18b.1.4, and § 18b.4 of the act on business tax)		
522	V		The company only has interest expenses relating to projects for which it has received subsidies under the legislation governing interest subsidies (1=Yes)	N1	1
523	V		Company has paid other interest expenses, not only those relating to projects that have received interest subsidy (1=Yes)	N1	1
125	V		Interest expenses for projects that have received public financial support under the legislation governing interest subsidies	R13,2	
<b>OTS</b>			Net interest expenses for the tax year		
128	P		Total net interest expenses	R13,2	
129	V		Interest expenses paid to foreign parties, included in the above total	R13,2	
130	V		Net interest expenses for debts from group companies (§ 18 a of the act on business tax)	R13,2	
131	V		Net interest expenses for debts from parties outside the group (§ 18 a of the act on business tax)	R13,2	
132	V		Interest expenses under § 18a.4.2 of the act on business tax included in the above	R13,2	
<b>OTS</b>			Adjusted profit		
141	P		Difference between revenues and expenses  (include any received group subsidy in revenues, and include any paid-out group subsidy in expenses)	G13,2	
142	P		Interest expenses	R13,2	
143	V		Tax depreciation entries	R13,2	
144	V		Adjusted profit	G13,2	
145	V		25% of adjusted profit	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
<b>OTS</b>			<b>Applying the 25% or the €3,000,000 limit</b>		
133	V	#134	Net interest expenses that exceed the 25% limit	R13,2	
134	V	#133	Net interest expenses that exceed the €3,000,000 limit	R13,2	
<b>OTS</b>			<b>Tax year's deductible interest expenses in accordance with transition provisions</b>		
187	V		Deductible interest expenses, under the transition provisions, for the tax year (§ 18a.4.2, act on business tax)	R13,2	
<b>OTS</b>			<b>Non-deductible net interest expenses for the tax year</b>		
188	V		Non-deductible net interest expenses for the tax year	R13,2	
<b>OT2</b>			<b>Non-deductible net interest expenses for the tax year, act on business tax</b>		
189	V		Net interest expenses paid to group companies included in the above	R13,2	
190	V		Net interest expenses included in the above, paid to parties outside the group	R13,2	
<b>OT2</b>			<b>Non-deductible net interest expenses for the tax year, act on income tax</b>		
191	V		Net interest expenses paid to group companies included in the above	R13,2	
192	V		Net interest expenses included in the above, paid to parties outside the group	R13,2	
<b>OT2</b>			<b>Non-deductible net interest expenses for the tax year, act on the taxation of income from agriculture</b>		
193	V		Net interest expenses paid to group companies included in the above	R13,2	
194	V		Net interest expenses included in the above, paid to parties outside the group	R13,2	
<b>OTS</b>			<b>Non-deductible net interest expenses from previous tax years</b>		

Code	P/V	Calc. /check	Description	Format	Allowed values
001	V		Start of a partial data set	N1	
089	V		Source of income  1 = Business source (act on business tax)  2 = personal source (act on income tax)  3 = agricultural source (act on the taxation of income from agriculture)	N1	1,2,3
535	V		Non-deductible net interest expenses at the beginning of the tax year, paid to group companies	R13,2	
536	V		Non-deductible net interest expenses from previous years, paid to group companies and claimed during the tax year	R13,2	
539	V		Non-deductible net interest expenses paid to group companies, totals, at the end of tax year	R13,2	
555	V		Non-deductible net interest expenses at the beginning of the tax year, paid to parties outside the group	R13,2	
557	V		Non-deductible net interest expenses from previous years, paid to outside parties and claimed during the tax year	R13,2	
560	V		Non-deductible net interest expenses paid to outside parties, totals, at the end of tax year	R13,2	
009	V		Partial data set end	N1	
<b>OTS</b>			<b>Effect of the restricted interest deduction right on the tax year's income</b>		
290	V		Effect of the restricted interest deduction right on the tax year's income (act on business tax)	G13,2	
291	V		Effect of the restricted interest deduction right on the tax year's income (act on income tax)	G13,2	
292	V		Effect of the restricted interest deduction right on the tax year's income (act on the taxation of income from agriculture)	G13,2	
<b>OTS</b>			<b>The exception based on balance sheet comparison</b>		
234	V		The company demands that the exceptional tax treatment based on balance-sheet comparison be	N1	1

Code	P/V	Calc. /check	Description	Format	Allowed values
			applied 1 = Yes		
235	V/P	*	Company's equity ratio according to approved financial statement	+D3,2	
236	V/P	*	The group's equity ratio according to approved financial statement	+D3,2	
237	V	*	Is the comparison based on a revised balance sheet? 1 = Yes	N1	1
238	V	*	Company's equity ratio based on the revised balance sheet	+D3,2	
239	V	*	The group's equity ratio based on the revised balance sheet	+D3,2	
298	V/P	*	Business ID of the company that drafted the consolidated balance sheet used in the comparison (§ 18b.1.4, § 18b.5)	AN25	
299	V/P	*	Name of the company that drafted the consolidated balance sheet used in the comparison (§ 18b.1.4, § 18b.5)	AN70	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	133 134	#1487; Joko tiedon 25 %:n rajan ylittävät nettokorkomenot (133) tai 3 000 000 euron rajan ylittävät nettokorkomenot (134) voi antaa  #1487; You must either populate Net interest expenses that exceed 25% (133) or Net interest expenses that exceed €3,000,000 (134)
	235-239 298 299	#1488; Tiedot 235, 236, 237, 238, 239, 298, 299 saa antaa vain, kun tieto Yhtiö vaatii tasevertailuun perustuvan poikkeuksen soveltamista on kyllä (234=1)  #1488; You can only populate the 235, 236, 237, 238, 239, 298, 299 data elements if the value is "Yes" for Company demands that the exceptional tax treatment based on balance-sheet comparison be applied (234=1)

234 235 236	<p>#1489; Tiedot Yhtiön omavaraisuusaste verovuonna vahvistetun tilinpäätöksen mukaan (235) ja Konsernin omavaraisuusaste verovuonna vahvistetun tilinpäätöksen mukaan (236) pitää antaa, kun tieto Yhtiö vaatii tasevertailuun perustuvan poikkeuksen soveltamista on kyllä (234=1)</p> <p>#1489; You must populate both Company's equity ratio according to approved financial statement (235) and the Group's equity ratio according to approved financial statement (236) if the value is "Yes" for Company demands that the exceptional tax treatment based on balance-sheet comparison be applied (234=1)</p>
238 239	<p>Yhtiön omavaraisuusaste verovuonna (238) tai Konsernin omavaraisuusaste verovuonna (239) ei saa yli 100 %.</p> <p>#1226; Company's equity ratio based on the revised balance sheet (238) or Group's equity ratio based on the revised balance sheet (239) cannot exceed 100%.</p>

## 9 MESSAGES

Not applicable to this information flow.