6.9

Electronic filing of information returns

General description

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Version history

Date	Version	Description
1.3.2021	6.5	
4.10.2021	6.6	Section 4.5 was added. Testing of electronic returns. In section 4.1, the identifying data text submitted on deletion returns was corrected. Recommended maximum size of the file was changed to be 100 MB.
8.11.2021	6.7	Added additional guidance on providing information 048 in section 8.2.
23.10.2023	6.8	Added a mention to the paragraph "4.4 Testing of electronic returns" that production material may not be used in testing
18.3.2024	6.9	Dummy codes ddmmyyAUUUU are also allowed in HETU format

1 E-FILING OF INFORMATION RETURNS, GENERAL DESCRIPTION

1.1 Introduction

This guidance discusses the format, check processes, and requirements for submittal of filings to the Tax Administration, supplied electronically via www. ilmoitin.fi and with Tyvi service providers.

The required formats are specified in the Data File Specifications for each type of annual information return. Your filings must comply with the format requirements. The TaMo check module verifies this.

For more information, visit www.tax.fi:

- Pages for IT developers
  tax.fi > About us > IT developers

- All specifications are found on the following page:
  tax.fi > About us > IT developers > Data format specifications

- All forms and instructions are in pdf format under
  About us > Contact us > Forms

1.2 Glossary

Term	Description
File	Contains one or more information returns. Same as 'filing'.
Filing	Contains one or more information returns. Cf. 'File'.
Notice	Cf. Data File.
PDF form with an identifier	Tool for IT development. Field identifiers are visible.
Data element	Data elements are identified by their Name/by their Position.
Data File	Same as 'information return'. Is made up of data elements. The Name:Value Pair format involves a list of data elements with 000: being the first line, 999: the last. The Fixed-Length format involves just one line.
Fixed-length files	This is a format in which Positions determine what values are presented where, and the record length is fixed. Also known as a consecutive file.
Name:value pairs	This is a format where the name (the ID code) of a data element is separated from the Value by a colon character (:). Tax Adm. uses three-digit Names.
Data file specification	Technical description of the contents, format, and checks of an information return.
List of the data content	This is part of the data file specification.

Term	Description
Format	Technical description of the file format. For more information, see section 3.2.
TaMo	The module in www.ilmoitin.fi performing file checks.
Main form	Taxpayers' income tax returns have a Main Form serving as a cover page when they are submitted. The general rule is that an income tax return filing must have the main form as its first page, and one filing cannot have more than one main form.
Enclosure form	Income tax returns have official enclosures. They are included in the filing and they must come after the main form. One filing cannot have more than one enclosure per enclosure type.
Free-text enclosure	Electronic income tax returns may have enclosures (such as a P/L account, balance sheet, Auditor's Report) that taxpayers may send us as standalone PDF files.
Attachment file	All free-text enclosures are 'attachment files'. The general rule is that official enclosures cannot be submitted as attachment files. (tax.fi > About us > IT developers > Data format specifications > Enclosures to the electronically submitted income tax return)

2   THE TYPICAL SETUP OF SPECIFICATIONS

2.1   Name:value pairs

This format requires that data elements are organized as consisting of three-digit names, colons in between, and values after the colon character. Name-value pairs are separated from one another by carriage returns. There cannot be any additional blankspaces or carriage returns at the end. When information is not available or does not have to be filed, the name:value pair format does not require that it is included at all. This way, there may be great variation in the lenghts of line strings and the total numbers of lines in filings. If you give a name, you must also give its value.

All filings begin with '000' and end in '999'. The final 999 is the name of the last line; its value indicates the place in the order (illustration: 999:1 is at the end of the first one, 999:2 is at the end of the second one, 999:3 is at the end of the third…).

Partial data sets and recurring lines

Partial data sets are for groups of information. They begin by '001' followed by a number indicating how many recurring sets are included. Each set ends by '009' followed by a number indicating the set's place in the order. The value of the 001 data element must be the same as the value of the final '009'.

Recurring lines begin by '002' followed by a number indicating how many lines are included.

See the examples in sections 11 and 12 of this guidance.

2.2 Further information about the Name:Value pair format

You can use this format only for the annual information returns that allow it (according to their Data File Specifications). The values in name:value pairs must always be characters. Left-justify. You cannot exceed the maximum limits of characters. However, your records do not always have to have the maximum number of characters.

Format requirements for each entry are specified in the "Format" column; for more information, see section 3.1 Data element format checking.

See the examples in sections 11 and 12.

2.3 Description of the fixed-length format

Only the filings for which "Positions" are given in the list of data elements are available for this format.

Enter the data elements in accordance with their locations, and do not use the (three-digit) data IDs or names.

When the file has a fixed length, enter all information in character format. The length is fixed as stated in the text of the Specification.

Right-justify all numeric entries such as amounts, quantities, decimals. However, you must left-justify the alphabetic and alphanumeric entries.

If the data element's value does not require as many characters as is allowed by the character length, or if no value is available, you must pad the position with blank spaces. When there is a "reserve space", the only character to pad it with is the blank space.

See the examples in section 12.

2.4 Submitting files in .xml

Filings created in accordance with the FATCA schema, CRS/DAC2, CbC/DAC4 AND DAC6 schemas, and KELA's (the Social Insurance Institution) instructions may be submitted in .xml format. For technical instructions regarding FATCA, CRS/DAC2, CbC/DAC4 and DAC6 materials, visit tax.fi > About us > IT developers > Data format specifications. For instructions on KELA filings, visit the Kela.fi extranet site.

3 TAMO CHECKING

The Tax Administration will not acknowledge receipt of filings with errors. You can use TaMo to ensure that your filing is in the correct format. Because we only acknowledge TaMo-checked, TaMo-accepted filings, we recommend that IT developers download TaMo in order to integrate it in their accounting software.

Link to the TaMo check module.

3.1 Format checking for data elements

The Format columns in the specifications contain the following formatting instructions. Letters indicate information type, numbers indicate maximum character count.

- **A** — alphabetic entry where special characters and blankspaces are not allowed

- **AN** – alphanumeric information, special characters accepted (" §½!"@#£¤$%&/{([)]=}+?\´`~^*',;.:-_<>|) and blank spaces

- **N** — numeric, integer, no decimal separator characters. Minus signs '-' are permitted as the first character.

- **+N** — numeric, integer, no decimal separator characters. No leading minus signs allowed.

- **Dn,n** - numeric entry with a mandatory decimal separator (the comma); a leading minus sign (-) is permitted. The first 'n' indicates the maximum permissible length of the integer, the second 'n' indicates how many decimals to enter.

- **+Dn,n** — numeric data with a mandatory decimal separator (the comma); no leading minus sign (-) is allowed. The first 'n' indicates the maximum permissible length of the integer, the second 'n' indicates how many decimals to enter.

- **Rn,n** — numeric entry indicating an amount of money with a mandatory decimal separator (the comma ,). The first 'n' indicates the permissible length of the integer, the second 'n' is the number of decimals. No negative values are allowed.

- **Gn,n** — numeric entry indicating an amount of money with a mandatory decimal separator (the comma ,). The first 'n' indicates the permissible length of the integer, the second 'n' is the number of decimals. Negative values are OK.

- **Mn** — This is a fractional figure telling you how long a number is: 'n' is the length, and the '/' is included. Only numeric characters OK, both sides of the '/'.

Indicate amounts of money in €; however, if the payment was made in a non-euro currency, you must convert it into € using the ECB rate valid at the date of payment.

If an amount of money is mandatory but you cannot enter an amount, enter zero.

For example:

- o R7,2 in a name:value pair or fixed-length filing may be entered as 0,00.
- o For fixed-length filings, you must right-justify your entries and pad the left side with blank spaces.

3.2 The following format check processes are also in use

Abbreviated name of the format	Description	Note	Note 2
ALITP	Business ID permitted, a sub- accounting unit		
ALITP2	Business ID permitted, a sub- accounting unit	No dummy codes are allowed.	
HETU	Finnish personal identity code (HETU) is permitted, and an integrity check (without validity checking) is run.	Dummy codes are permitted, too: ddmmyy-UUUU and ddmmyyAUUUU, may be useful for registration of foreign citizens/individuals	For more information, see Integrity checks The recommended entry for ddmmyy is the individual's date of birth. If you don't have the date of birth available, enter the 010101-UUUU or 010101AUUUU dummy value.
YTUNNUS	The Finnish Business ID is permitted, and an integrity check (without validity checking) is run.	Dummy codes are permitted, too: 0000000-0, may be useful for registration of foreign businesses	For more information, see Integrity checks
YTUNNUS||HETU	Finnish personal identity code or Business ID are permitted, and an integrity check (without validity checking) is run.	Dummy codes are OK	For more information, see Integrity checks
HETU2	Finnish personal identity code (HETU) is permitted, and an integrity check (without validity checking) is run.	No dummy codes allowed.	For more information, see Integrity checks

Abbreviated name of the format	Description	Note	Note 2
YTUNNUS2	Finnish Business IDs are permitted, and an integrity check (without validity checking) is run.	No dummy codes.	For more information, see Integrity checks
YTUNNUS2||HETU2	Finnish personal identity code or Business ID are permitted, and an integrity check (without validity checking) is run.	No dummy codes allowed.	For more information, see Integrity checks
Y-TUNNUS_AN2	Character count: 12 characters. The Business ID is OK	Dummy codes are OK	For more information, see section 9.1
TIHOYHTEISO	The format is the same as that of YTUNNUS.	The Finnish Tax Administration has a list of account operators. The value of TIHOYHTEISO must be a Business ID found on that list.	
APKYHTEISO	The format is the same as that of YTUNNUS.	The Finnish Tax Administration has a list of central securities depositories. The value of APKYHTEISO must be a Business ID found on that list	
MUUTYHTEISO	The format is the same as that of YTUNNUS.	The Finnish Tax Administration has a list of other third-party filers. The value of MUUTYHTEISO must be a Business ID	

Abbreviated name of the format	Description	Note	Note 2
		found on that list	
SYNTAIKA	Date format is DDMMYY, integrity check is run (dd=01-31, mm=01-12, yy=00-99)		
SYNTAIKA2	Date format is DDMMYYYY, integrity check is run (dd=01-31, mm=01-12, yyyy=1900- current year)		
KUNTA	3-digit code denoting towns, cities, rural districts	No checks are run as to whether such a code exists; any combination of three digits is OK.	To check Finland's municipal codes, click here
MAATUNNUS	Country Code as listed in the ISO3166 standard.	For checking these codes, visit iso.org	For a list of countries, visit Ilmoitin.fi, List of Country Codes
VEROMAATUNNUS	Country Code for the country that has entered into a Tax Treaty with Finland.	For the treaties that Finland has signed with other countries, see www.tax.fi.	For a list of countries, visit Ilmoitin.fi, List of Country Codes
EUMAATUNNUS	Country Code for EU member country		For a list of countries, visit Ilmoitin.fi, List of Country Codes
ALVLYHYT	A VAT number without Country Code	Entries are combinations of alphabetic and numeric characters; must pass tests by the Vatcheck module. The check facility does not allow Country	Examples of VAT numbers.

Abbreviated name of the format	Description	Note	Note 2
		Codes at the start of the string.	
KK	Month (values 1-12)		
VVVV	Year (values 1900-2070)		
VVVV-VVVV	Range of years	Start year must be an earlier year.	
KKVVVV	Month and year		
KKVVVV-KKVVVV	Range of months and years		
KK.VVVV	Month and year separated by point (the '.' character)		
VVVVKK	Year and month		
PPKKVVVV	Time stamp with day, month and year		
VVVVKKPP	Time stamp, year, month and day		
PPKKVVVVHHMMSS	Date and time stamp		
PPKKVVVV- PPKKVVVV	Period from-to; mostly an accounting period		
KAUSI	The month and the year, in the MM/YYYY format		
VERONUME	12 digits. No other chars allowed; no format checks are run. The individual Tax Number's first digit cannot be zero.		

Abbreviated name of the format	Description	Note	Note 2
EMAIL	Enter an e-mail address, follow the usual convention. The @ character must be there. No special characters are allowed except the hyphen (-).		
POSTINUMERO	Five numeric characters.		
PUHELIN	Leading character must be +, but the rest does not have to be numeric. Max 35 characters		
PUHELIN2	Leading character can be +, however this is not mandatory. Must be numeric, blank spaces not allowed; you cannot just enter zeroes. Max 35 characters		
IBAN	Finnish or foreign IBAN. Iban validity check is run if it is Finnish (begins with FI). Max 31 characters.		
BIC	Finnish or foreign BIC. Validity check is run for Finnish BIC codes. BIC and IBAN must be in harmony. 8 or 11 characters.		
ISINKOODI	The character count is 12 characters. The first two characters are alphabetic (the Country Code as listed in ISO3166). The remaining	The ISIN is a code under the ISO standard, identifying a share (book- entry), share certificate, mutual	The check process does not cover an integrity check of the country code, share ID code, or

Abbreviated name of the format	Description	Note	Note 2
	characters 3-11 are alphanumeric, consisting of a code denoting the share and a control character. Character 12: this is a check number as required by "Modulus 10 Double Add Double".	fund share, derivative instrument. ISINs are issued by Euroclear Finland, the national coding center.	the control character.
SPACE	No other characters than blankspaces are allowed		

3.3 Messages

Messages may appear on the screen as warnings in case the entry does not prove to be in harmony with the assumed result based on a calculation or other determination. Messages may also appear for the purpose of making sure the user has keyed in or entered the information they wanted to. Example: a message may appear for a large sum of money that the user has just typed.

Messages do not prevent submittal. Messages may cause the Tax Administration to make contact with the filer.

Example: Filers who submit Form 6B and depreciation information is on it, but they haven't submitted Form 62, get a message on their screens: You must file Form 62 if you have depreciation to report.

3.4 File size

We recommend that you only send us filings that are less than 100MB in size. If the size goes over this threshold, you should divide the file in smaller parts before sending it.

4 DATA SUBMITTED ELECTRONICALLY AS INFORMATION FLOWS

Electronic submittal means that you send us a .txt file, formatted Name:Value Pairs, in the fixed-length format, or xml format, through the Ilmoitin.fi gateway.

4.1 Structure of the list of data elements

There are six columns: Name/Position, P/V (mandatory or conditional), T(Code–Tunniste), L(askenta)/T(arkistus – Calculation and Check), Description, Format and Permissible Values. For more information, see the table:

Name	The three-digit name of the record, required by the Name:Value format.
Position	The place where the data is located; concerns the fixed- length format.
P/V	**P** mandatory field **V** not mandatory field
T (Code)	**T** refers to names and identity codes when making corrections and sending in a file that deletes previous entries (082:D). It is required that the name and ID are exactly the same as in the previous filing. In addition to the identifying data, the deletion return must contain data element 198 and, in the case of identifier/data pair files, data element 999. Data element 048 is optional. No other data may be submitted on the deletion return. The software-generated timestamp (198) always refers to the point of time when the filing was generated in its entirety, ready for submittal. **ET** in this column means that the field is for identity information and that it is a conditional field, not mandatory. In other words, **ET** is part of identity information, but you can leave it blank in some situations. Whenever you make corrections and send a replacement return, you must take account of this: if the original return contained some identity information in the non-mandatory field, you must ensure that exactly the same information is in the replacement as well. This will make sure that your replacement return will successfully replace the original one. Correspondingly, if the field for ET had been left blank on the original return, the replacement return must have a blank ET field as well.

L/T	If there is an asterisk ***** in the L/T column, it means Tamo will run a check on the user entries.
	V/P means that the field is not mandatory unless special conditions apply. It means that the field is mandatory only if special conditions apply. In conditional sections, filling in the field, or the result of a calculation, determine whether some other information is mandatory.
	# means that you cannot populate the field if the field precede by a # character is populated. If populating it with a zero is OK, it is mentioned in the Data Element Description text.
	If there is an **L** in the L/T column, it means that a formula determining the value is in existence, but Tamo does not run an automated check.
	If there is an **H** in the L/T column, it means that a Message is displayed regarding the entry. However, this does not prevent the submittal.
	There may be several of the above comments made in the L/T column if the entries are subject to calculations and automated checks.
Permissible values	This column contains the relevant permissible values, separated by comma.

4.2 The "voluntary" fields on annual information returns

It is necessary to populate a "voluntary" (denoted by a "V" on the list) data element when you have some reportable data available for it.

Some of the data elements, positions or fields on the annual information returns contain the "voluntary" designation. Fill in the information whenever it has a connection with your report submittal. The only situation where a voluntary field can remain empty is when you do not have any data content for it.

Example 1: After your company has withheld an amount of tax from a payment to someone, you must inform the Tax Administration of that amount even though the specification indicates that this is a voluntary data element ("amount withheld").

Example 2: When you fill in the Finnish personal identity code or Finnish Business ID fields, either for the payer or for the beneficiary, you do not have to enter their name in the adjacent fields that are "voluntary". The name is not needed because the ID codes are known, so the payers and the beneficiaries are fully identifiable. However, if you have used an artificial ID code, you must give the names and all the other details that you have on the payer and the beneficiary although these details are designated voluntary.

Example 3: Whenever the information about a person to contact is available to you, you must fill in the "contact person's telephone number" and "contact person's name" data elements although they are "voluntary".

4.3 TaMo-performed general checks; income tax returns

- The Business ID (010) must be the same for all pages/returns within a filing.
- Accounting period (054) must be the same for all the returns where an accounting period entry is included.
- Tax year is the year when the accounting period closes.
- Maximum accounting period (054) length for an income tax return is 18 months (with Form 5 and Form 6A being the exception, because they may even have 30 months as max length).

4.3.1 PDF forms and field codes

PDF forms for the Tax Administration's returns, needed in software development, can be ordered separately by email. The PDF forms cannot be published for the needs of IT developers on tax.fi because forms cannot be provided for parties filing on paper until the optical reading and processing of the forms are in place. So the Tax Administration will no longer publish or maintain two separate PDF forms, one for developers and the other for parties subject to the reporting obligation. Instead, only one PDF form will be used.

You can order PDF forms from ohjelmistotalot(at)vero.fi.

4.4 Testing of electronic returns

The customer will test a return generated by software on their own, using the Tax Administration's Ilmoitin.fi service. The correct format of the file can be checked by the use of the Checkup functionality either on www.ilmoitin.fi or in the test environment of the Ilmoitin.fi service (testi.ilmoitin.fi). Test filings can be submitted in the test environment of the Ilmoitin.fi service. Please do not send any "live" reporting data in the test environment. The test material must be extensive enough, and the test cases must provide an adequate picture of software-generated variations by type of return.

When a sufficient number of returns have been tested in different test cases and they have been found to be correct in format, the software can be launched for production in the Ilmoitin.fi service. Alternatively, it is possible to use the browser version of the Ilmoitin.fi service or the ApitamoPKI interface of Ilmoitin.fi (more information about the ApitamoPKI interface and its introduction [on tax.fi](on tax.fi)). When production use is started, send a message to ohjelmistotalot(at)vero.fi. In the Subject field of the message, enter "Start of production use". The message must contain the following information:

- Name of software company
- Name of software (on the return, the same piece of information is in data element 048 Software that produced the file)
- Unique identifier for the software that produced the file (on the return, the same information is in data element 014)
- Return types produced by the software
- Technical contact person for software (name, telephone and email)

5   COMBINED INFORMATION FLOWS

5.1   Income tax returns

The IT Developers page on www.tax.fi (only in Finnish) has a table displaying the permissible combinations of forms that can be submitted together tax.fi > About us > IT developers > Data format specifications > Income tax returns > Permissible combinations.

5.2   Other information flows

For other than income tax returns, see the data format specifications for permissible combinations.

You cannot send us flows spanning two reporting years in the same file.

6   MAKING CORRECTIONS

6.1   Income tax returns

When corrections must be made to an electronically supplied income tax return, you must re-send the main form and all the enclosures that contain corrections. You must send us the main form again although it does not have anything to correct.

However, if file attachments must be corrected or you must send us additional attachments, it is not necessary to include the main form.

6.2   Annual information Returns

The time schedule for making corrections to annual information filings is "as soon as possible". This means that when an error has been detected you must take action without delay.

Depending on which e-transmission channel you are using, filings with inaccuracies and incorrect information are either not allowed OR will be sent back to you for correction.

When making corrections, you must send us a new file to replace the previous one.

The IT developers section of Tax.fi contains the "Making corrections to e-filed submittals of information returns" guidance.

We recommend making corrections through the same electronic channel system that you had used in the first place. However, if you filed the return on paper, we recommend that you send us corrections electronically, not on paper.

6.3   Information flows of the self-assessed tax return and the VAT recapitulative statement

If the filer detects an error in a previous filing, the only way to make corrections is to re-file all the details and amounts for the tax period as they should be. The new filing replaces the old one.

Refer to the guidance on the IT developers page: [Making corrections to electronically filed self-assessed tax returns and VAT recapitulative statements](#). In addition, the [data file specifications](#) for each flow, and the related guidance for completing the forms, contain further information on error correction.

6.4 Direct data transfers and other request/answer filings

No corrections can be made to direct-transferred withholding information and to other comparable request files and answer files. If your original request file had errors or omissions, you should submit a new one.

If you need to make corrections to work income information for purposes of YEL and Farmers' pension insurance MYEL (VKTYOSVA), follow the process for making corrections to annual information returns.

If you need to make corrections to the information flows relating to the construction industry and its special information-reporting requirements, follow the instructions of the relevant specifications.

7 TIMETABLES, DEADLINES FOR FILING AND MAKING CORRECTIONS

When data file specifications are published, IT developers can start making the necessary changes in the software that produces the filings. Testing or checking of the filings with TaMo can be started as soon as an updated version of TaMo is released. The date for each information flow of implementing its latest version is indicated in its specification.

[Preliminary schedule of version updates](#) (in Finnish only).

Sending filings electronically is permitted as soon as the different e-transmission channels are in operation. For information about deadlines for filing, see the year-specific schedule on [IT developers](#) (vero.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulu vvvv). The schedule is available in Finnish and Swedish.

The requirements of file formatting and file checking continue to be in force until a new version of the data file specification is released.

Filing deadlines are indicated in each specification. If the deadline falls on Saturday, Sunday or other holiday, the due date is extended to the next business day, i.e. the submitted filing must arrive at the Tax Administration on that day.

8 INFORMATION ADDED BY THE SERVICE PROVIDER, OPERATOR, OR BY THE SOFTWARE APPLICATION

The data elements 014 Name of the software that produced the filing, 048 Name of the software application that sends the file, and 198 Send date and time are added by the software that has generated the filing. The data element 045 Operator code by the operator that transmitted the filing to the Tax Administration.

8.1 The software that produced the file – Data element 014

The software that produced the file (014) is a required data element, which also may be used for purposes of identification.

The entry in 014 must contain the Business ID of the software provider company and two additional control characters. An underscore is required between the Business ID and the control characters. The Business ID must be entered in its exact format. The control characters are intended for the software provider company, so they can identify their software product according to their own needs.

The format of the software (014) data element is the following:

Y-TUNNUS_AN2 (12 characters in total)

Example:

The provider of the "AccountingPro" software application has 6606611-7 as its Business ID. The provider not only sells "Accounting Pro" but also another application called "Payroll Pro".

The entry in this data element, identifying the software that produced the file, should be:

> 014: 6606611-7_AP (Accounting Pro)

> 014: 6606611-7_PP (Payroll Pro)

If the software company does not have a Finnish Business ID, the dummy value 0000000-0 is permitted, for example, you can enter: 0000000-0_U1.

If the software is developed independently by the payer reporting the annual information, enter the Business ID of the payer company in this field. Add control characters as appropriate.

8.2 Software application that produced this file - Data element 048

The new filings of all information flows are to identify the software that produced the filing (048). This data element has been added to all flows in stages.

The software application may define the content for the 048 data element; it may be the name and version of the software, etc.

The Tax Administration maintains an updated list of software applications, of the control characters that correspond to their names, and of contact details. For this reason, we should be informed of any changes to the above information. Please send e-mail to ohjelmistotalot@vero.fi if there are changes.

The Business ID of the commercial software vendor (company)	Name of the commercial software vendor (company)	Name and version of the software	Control character	Phone number	e-mail
6606611-7	TestAccount Oy	Accounting Pro 1.0	AP	04012345678	mail@testitalo.fi
6606611-7	TestAccount Oy	Payroll Pro	PP	04012345678	mail@testitalo.fi

If the filing to be sent has been created without separate software, eg with a notepad or Excel, the the value of the data can be 048: notepad, 048: excel or 048: apuexcel.

8.3 Software-generated timestamp – The 198 data element or alternative position

The software-generated timestamp (198) always refers to the point of time when the filing was generated in its entirety, ready for submittal. The timestamp for when the filing was sent is included in the filename generated by the service provider transmitting it. The timestamp in the file name must be the same point of time that is displayed in the acknolwedgement of submittal that the sender receives from the service. The return is considered to have arrived at the Tax Administration at the moment when the return was sent, i.e. the timestamp in the file name tells when the return was sent and received.

9 CHARACTER SET; INFORMATION INTERCHANGE

The ISO-Latin-1 (ISO-8859-1) character set must be used for all transmissions of data. The € character is not permitted, and no extra blankspaces and carriage returns are permitted.

10 FILE NAME

It is the recommendation of the Tax Administration that the e-transmission channel or your software that creates the file give the name for the file.

Each type of filing must have a filename in the approriate, specified format.

10.1 Income tax returns

The naming convention for income tax return filings is the following:

XYYYYYYY-Y_VVVVKKPP_HHMMSS_VVVV_ZZZ.TXT, where

- o X indicates the channel
- o YYYYYYY-Y means the Business ID of the taxpayer company
- o VVVVKKPP is the arrival date
- o HHMMSS is the hour
- o VVVV is the tax year of the return, and
- o ZZZ is an optional ending

This way, if you sent your filing via Ilmoitin.fi, it would get the name V1234567-8_20170525_232323_2016_001.txt

when the taxpayer company's Business ID is 1234567-8 and when the filing was sent on 25 May 2017 at 23:23:23.

Free-text enclosures to income tax returns must be named as indicated in the Enclosures to the electronically submitted income tax return guidance, regardless of the type of data transfer (tax.fi > About us > IT developers > Data format specifications > Enclosures to the electronically submitted income tax return) .

10.2 Annual information Returns

The naming convention for filings is the following:

X_VVVVKKPP_HHMMSS_TTTTTTT_VVVV_ZZZZZZZZ.TXT, where

- o X indicates the channel
- o VVVVKKPP is the arrival date
- o HHMMSS is the hour
- o TTTTTTT is the identifier of the information flow (of the filing)
- o VVVV is the year of payment concerned by the return, and
- o ZZZZZZZZ is an optional ending that has the max. character length of 8 characters.

This way, an information return sent off via Ilmoitin.fi would get the name: V_20170131_232323_VSPSERIE_2016_001.txt when Year of Payment is 2016, the flow is VSPSERIE, and date and time are 31 Jan 2017 at 23:23:23.

You cannot send information on more than one year of payment in one file. If you cannot use this naming format for some reason, use a name that at least contains the channel of electronic transmission and the timestamp of arrival (date and time).

If a combined filing is submitted containing more than one information flow, the file name may contain any one of the flow names involved.

10.3 Tax returns on self-assessed taxes and the VAT Recapitulative Statement

The naming convention below is in force as of 1 Jan 2017 for tax returns for self-assessed taxes (previously: periodic tax returns) and for VAT Recapitulative Statement filings.

If you cannot use this naming format for some reason, use a name that at least contains the channel of electronic transmission and the timestamp of arrival (date and time).

The naming convention for filings is the following:

Tax return for self-assessed taxes

X_VVVVKKPP_HHMMSS_VEROOAVV_ZZZZZZZZ.TXT, where

- o X indicates the channel
- o VVVVKKPP is the arrival date
- o HHMMSS is the hour
- o ZZZZZZZZ is an optional ending that has the max. character length of 8 characters.

"VEROOAVV" is entered as the information flow code in the filenames of self-assessment (VSRALVKV, VSRTASKV and VSRMUUKV) filings.

This way, if you sent your filing via Ilmoitin.fi and it is a tax return for self-assessment, it would get the name V_20170131_232323_VEROOAVV_001.txt, when the date and time when you sent it is 31 January 2017 at 23:23:23, and when the VSRALVKV flow is included.

VAT Recapitulative Statement

X_VVVVKKPP_HHMMSS_VSRALVYV_ZZZZZZZZ.TXT, where

- o X indicates the channel
- o VVVVKKPP is the arrival date

- o HHMMSS is the hour
- o ZZZZZZZZ is an optional ending that has the max. character length of 8 characters.

10.4 Information flows with request files and answer files

The naming convention for filings is the following:

TTTTTTTT_VVKKPPHHMMSSms_VVKKPP

- o TTTTTTTT is the identifier of the information flow
- o VVKKPPHHMMSSms indicates the point in time when the filing arrived: date and time by milliseconds
- o VVKKPP is the date indicated by the timestamp of arrival = arrival date.

10.5 Direct-transfer filings

The naming convention for filings is the following:

X_VVVVKKPP_HHMMSS_TTTTTTTT_VVVV_ZZZZZZZZ.TXT, where

- o X indicates the channel
- o VVVVKKPP is the arrival date
- o HHMMSS is the hour
- o TTTTTTTT is the identifier of the information flow
- o VVVV is the year of payment concerned by the return, and
- o ZZZZZZZZ is an optional ending that has the max. character length of 8 characters.

This way, if you sent your filing via Ilmoitin.fi, it would get the name V_20181231_232323_VKESSPAE_2019_001.txt, when the request file concerns tax year 2019 and the VKESSPAE information flow, and was sent on 31 January 2018 at 23:23:23

10.6 Identifiers of the e-transmission channel

The codes that indicate the different channels are the same for every information flow. Use the following encoding and include it in the file name.

Ilmoitin.fi	V
Palkka.fi	M
Lomake.fi	H
Other	X

11 ILLUSTRATION: THE NAME:VALUE PAIR FORMAT IN AN INCOME TAX RETURN FILING

Please note that the entries below, including Business IDs and personal identity codes, are examples, and are not necessarily in the correct formats.

(XX indicates the tax year)

000:VSY06BXX   **Start name: Name of the information flow**
010:1234567-8
020:Veroveks Oy

045:VES	Service provider's ID code.
048:TVI-2014**c**	
054:010120XX-311220XX	
001:2	Start of a recurring partial data set: in this example, the set comes twice
701:text content entered in the field	
703:010101-0101	
570:120	
009:1	End of a partial data set: a number (1) that runs in sequence
701:text content entered in the field	
703:111171-123X	
570:40	
009:2	End of a partial data set: a number (2) that runs in sequence
501:85181,01	
573: 692065,55	
177:1	
178:2	
999:1	End name: number (1) (runs in sequence)
000:VSY08AXX	**Start name: Name of the information flow**
010:1234567-8	
020:Veroveks Oy	
045:VES	Service provider's ID code.
054:010120XX-311220XX	
001:1	Start of a recurring partial data set:
140:Test	
149:893	
151:342	
009:1	End of a partial data set: a number (1) that runs in sequence
999:2	End name: number (2) (runs in sequence)

12 ILLUSTRATION: THE FIXED-LENGTH FORMAT, AND THE NAME:VALUE PAIR FORMAT, IN ANNUAL INFORMATION REPORTING

Please note that the entries below, including Business IDs and personal identity codes, are examples, and are not necessarily in the correct formats.

12.1 Example – VSOMHOIE

VSOMHOIE 2021 – Data format specification

Position	ID	P/V	T	L/T	Description	Format	Values
1-8	000	P	T		Identifier	AN8	VSOMHOIE
9	082	V			Deletion	A1	D
10-13	058	P	T		Year of payment	VVVV	2021
14					Reserve space		
15-27	010	P	T	*	Business id of the company collecting the payment	YTUNNUS2	
28-47	221	P	T		Identity detail See 9.2 – Identity detail	AN20	
48-60					Reserve space		
61-71	083	P	T	*	Payer's personal identity code or business id of a natural person	YTUNNUS2|| HETU2	
72-81	224	P			Asset management fee See 9.3 Amount of asset management fees	R7,2	
82-95	198	P			Software-generated timestamp	PPKKVVVV HHMMSS	
96-130	048	P			Software application that produced the file	AN35	
131-142	014	P	T		Name of the software that produced the file	Y-TUNNUS_AN2	
143-177	041	V			Name of the contact person	AN35	
178-212	042	V			Telephone number of the contact person	PUHELIN2	
	999	P			Final identifier	+N8	

Example materials for data file specifications can be found in the Ilmoitin.fi service (under Esimerkkiaineistot – "Example materials").

The structure of an identifier/data pair file is described below.

```
000:VSOMHOIE          Start name: Name of the information flow
058:2021
010:6612663-4
221:ABC_123_X
083:011073-998R
224:34130,10
```

198:11022020112233
048:TestiAccounting Pro
014:0123456-2_A1
041:Maija Meikäläinen
042:944890765
999:1   **End name: number (1) (runs in sequence)**
000:VSOMHOIE   **Start name: Name of the information flow**
058:2021
010:6612663-4
221:ABC_654_Y
083:7021847-8
224:34130,10
198:11022020112233
048:TestiAccounting Pro
014:0123456-2_A1
042:+23456765443
999:2   **End name: number (2) (runs in sequence)**

An example for a record of a fixed length can be found in the Ilmoitin.fi service
(under Esimerkkiaineistot – "Example materials".