

**ACCOUNT OF CORPORATE ENTITIES  
AND CONSORTIA WHERE OWNERSHIP  
IS AT LEAST 10%, AND OF GROUP  
CONTRIBUTIONS GIVEN AND RECEIVED  
(65)**

**DATA FILE SPECIFICATION 2020**

## TABLE OF CONTENTS

|           |   |          |
|-----------|---|----------|
| <b>1</b>  | <b>INTRODUCTION</b>   | <b>3</b> |
| <b>2</b>  | <b>DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES</b> | <b>3</b> |
| <b>3</b>  | <b>MAKING CORRECTIONS</b>   | <b>3</b> |
| <b>4</b>  | <b>PERIOD OF VALIDITY</b>   | <b>3</b> |
| <b>5</b>  | <b>COMBINED INFORMATION FLOWS</b>                                 | <b>3</b> |
| <b>6</b>  | <b>CHANGES TO THE PREVIOUS VERSION</b>                            | <b>4</b> |
| <b>7</b>  | <b>DATA FORMAT SPECIFICATION</b>                                  | <b>4</b> |
| <b>8</b>  | <b>AUTOMATED CHECK PROCESSES</b>                                  | <b>5</b> |
| <b>9</b>  | <b>MESSAGES</b>   | <b>6</b> |
| <b>10</b> | <b>LIST OF COUNTRY CODES</b>                                      | <b>6</b> |

## Change history

| Date        | Version | Description   |
|-------------|---------|---------------|
| 26 Aug 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 [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 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 form) Form 6 with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

### 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                   | VSY06520       |
| 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<br>N2      |                |
| 010  | P   |              | Business ID of limited company   | YTUNNUS2              |                |
| 198  | P   |              | Software-generated timestamp   | PPKKVVVV<br>HHMMSS    |                |
| 054  | P   |              | Accounting period  | PPKKVVVV-<br>PPKKVVVV |                |
| 001  | V   |              | Number of partial data sets  | N8                    |                |
| 540  | P   |              | Name of corporate entity or consortium   | AN140                 |                |
| 541  | P   |              | Business ID  | YTUNNUS               |                |
| 542  | V   | *V/P         | Share of ownership, %  | +D3,1                 |                |
| 543  | V   |              | Corporate entity is a controlled foreign company, 1=Yes                                      | N1                    | 1              |
| 545  | V   | *            | Foreign corporate entity's country of tax residence (indicate country code, ISO3166)         | MAATUNNU<br>S         |                |
| 547  | V   | *            | During the accounting year, the taxpayer has received group contributions from the corporate | R13,2                 |                |

| Code | P/V | Calc. /check | Description   | Format    | Allowed values |
|------|-----|--------------|---|-----------|----------------|
|      |     |              | entity  |           |                |
| 548  | V   | *            | During the accounting year, the taxpayer has paid group contributions to the corporate entity     | R13,2     |                |
| 009  | V   |              | End-of-record character for the partial data set  | N8        |                |
| 546  | V   |              | Parent company's name (to be filled in by the subsidiary)   | AN140     |                |
| 558  | V   | *            | Parent company's Business ID  | YTUNNUS   |                |
| 559  | V   | *V/P         | Parent company's country of tax residence (indicate country code, ISO3166)                        | MAATUNNUS |                |
| 549  | V   | V/P          | During the accounting year, the taxpayer has received group contributions from the parent company | R13,2     |                |
| 550  | V   | V/P          | During the accounting year, the taxpayer has paid group contributions to the parent company       | R13,2     |                |
| 553  | V   |              | Total of group contributions received   | R13,2     |                |
| 554  | V   |              | Total of group contributions given  | R13,2     |                |
| 999  | P   |              | Final code  | N8        |                |

## 8 AUTOMATED CHECK PROCESSES

| New / Changed | Code              | Description of Calc. Rule / Check  |
|---------------|-------------------|--|
|               | 542<br>547<br>548 | If either of the two data elements have been left blank – During the accounting year, the taxpayer has received group contributions from the corporate entity (547) or During the accounting year, the taxpayer has paid group contributions to the corporate entity (548) – or if these data elements contain zeroes, “Ownership interest, %” (542) is required.<br><br>#1228; Ownership interest, % (542) is a required field. |
|               | 559<br>549<br>550 | One of the two following data elements is required – either Parent company's name (to be filled in by the subsidiary) (546) or Parent company's Business ID (558) – if one of the following 3 data elements is populated: Parent company's country of tax residence (559), Group contributions received from the parent company (549), or Group contributions paid to the parent company (550).                                  |

| New / Changed | Code       | Description of Calc. Rule / Check  |
|---------------|------------|--|
|               |            | <p>#84;You must give the parent company's name (546) or Business ID (558). If no Finnish Business ID for the parent company is available, enter the following string: 0000000-0</p> <p>#84;Joko emoyhtiön nimi (546) tai y-tunnus (558) on ilmoitettava. Jos sinulla ei ole antaa suomalaista y-tunnusta, käytä y-tunnusta 0000000-0</p> |
|               | 545<br>559 | <p>The Country Codes must be correct in the Foreign corporate entity's country of tax residence (545) and Parent company's country of tax residence (559) data elements.</p> <p>#142; The Country Code is incorrect. For permissible values, check the ISO3166 list of Country Codes.</p>  |

## 9 MESSAGES

| New / Changed | Code | Description of the message   |
|---------------|------|--|
|               | 542  | <p>The following message appears if the value of the Ownership interest, % (542) is less than 10</p> <p>#1229; Ownership interest, % (542) is less than 10</p> |

## 10 LIST OF COUNTRY CODES

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