

TAXABLE CAPITAL GAINS AND TAX-DEDUCTIBLE CAPITAL LOSSES (71B)

DATA FILE SPECIFICATION 2020

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Change history

Date	Version	Description
31 Aug 2020	1.0	First release
20 Apr 2021		Check #94 has been removed.

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 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 will 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 \(xlsx\)](#)

6 CHANGES TO THE PREVIOUS VERSION

Version	Identifier	Data element	Description
1.0	000	Identifier	The year is changed.
	756	Business ID	Added as new data
	757	Business ID	
	758	Business ID	
	759	Business ID	
	760	Name of real estate unit / name of housing company /description of the property	
	761	Property identifier / housing company's Business ID / country code	
	762	Apartment number	
	763	Date of acquisition	
	764	Date of transfer	
	765	Percentage of ownership	
	766	Selling price	
	767	Acquisition cost	
	768	Selling expenses	
	769	Capital gain	
	770	Property being transferred / Name	
	771	Property being transferred / Business ID	
	772	Property being transferred / Country code	
	773	Date of acquisition	
	774	Quantity sold	
	775	Ownership % before transfer	
	776	Selling price	
	777	Acquisition cost	

Version	Identifier	Data element	Description
	778	Selling expenses	
	779	Selling expenses	
	780	Capital loss	
	781	Total capital gains	
	782	Capital losses from stocks and partnership shares in total	
	784	Taxable capital gains related to other assets (Transfer to Form 6B, item 261)	
	785	Non-deductible capital loss that has arisen during the tax year	
	786	Taxable capital gain	
	788	Taxable capital gain (Transfer to Form 6B, item 260)	
	074	Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	
	075	Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VS71B20
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	

Code	P/V	Calc. /check	Description	Format	Allowed values
OTS			2 Taxable capital and liquidation gains, and capital losses and liquidation losses that can be deducted from capital gains (§ 6, subsections 4 to 5, act on taxation of business income (EVL))		
OT2			2A Taxable capital and liquidation gains		
001	V	V/P	Start of the "Taxable capital and liquidation gains" data set	N8	
701	V	*V/P	Company name	AN70	
756	V	*V/P	Business ID	YTUNNUS	
702	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
703	V	*V/P	Date of acquisition	PPKKVVVV	
704	V	*V/P	Date of sale or transfer	PPKKVVVV	
711	V	*V/P	Ownership % before transfer	+D3,2	
712	V	*V/P	Share of ownership after transfer (%)	+D3,2	
706	V	*V/P	Selling price/probable selling price	R13,2	
707	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
708	V	*V/P	Selling expenses	R13,2	
710	V	*V/P	Taxable capital and liquidation gains	R13,2	
009	V	V/P	End of the "Taxable capital and liquidation gains" data set	N8	
077	V	*V/P	Total taxable capital and liquidation gains	R13,2	
OT2			2B Capital and liquidation losses that can be deducted from capital and liquidation gains		
001	V	V/P	Start of the partial data set "Deductible capital losses and liquidation losses"	N8	
801	V	*V/P	Company name	AN70	
757	V	*V/P	Business ID	YTUNNUS	
802	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	

Code	P/V	Calc. /check	Description	Format	Allowed values
803	V	*V/P	Date of acquisition	PPKKVVVV	
804	V	*V/P	Date of sale or transfer	PPKKVVVV	
812	V	*V/P	Ownership % before transfer	+D3,2	
813	V	*V/P	Share of ownership after transfer (%)	+D3,2	
806	V	*V/P	Selling price/probable selling price	R13,2	
807	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
808	V	*V/P	Selling expenses	R13,2	
809	V	*V/P	Dividends or group contribution received from the company sold	R13,2	
811	V	*V/P	Deductible capital and liquidation loss	R13,2	
009	V	V/P	End of the partial data set "Deductible capital losses and liquidation losses"	N8	
089	V	*V/P	Capital and liquidation losses that can be deducted from capital and liquidation gains, total	R13,2	
OTS			3 Capital and liquidation gains related to shares in a partnership, and capital and liquidation losses that can be deducted from capital gains		
OT2			3A Capital and liquidation gains related to shares in partnership or consortium		
001	V	V/P	Start of the "Taxable capital and liquidation gains related to partnership shares" data set	N8	
300	V	*V/P	Transferred share in partnership or consortium	AN70	
758	V	*V/P	Business ID	YTUNNUS	
303	V	*V/P	Date of acquisition	PPKKVVVV	
304	V	*V/P	Date of transfer	PPKKVVVV	
310	V	*V/P	Ownership % before transfer	+D3,2	
311	V	*V/P	Share of ownership after transfer (%)	+D3,2	
306	V	*V/P	Selling price/probable selling price	R13,2	
307	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
308	V	*V/P	Selling expenses	R13,2	
309	V	*V/P	Taxable capital and liquidation gains	R13,2	
009	V	V/P	End of the "Taxable capital and liquidation gains related to partnership shares" data set	N8	
079	V	*V/P	Taxable capital and liquidation gains related to partnership shares, total	R13,2	
OT2			3B Capital and liquidation losses related to partnership shares that can be deducted from capital and liquidation gains		
001	V	V/P	Start of the partial data set "Capital and liquidation losses related to partnership shares that can be deducted from capital gains"	N8	
400	V	*V/P	Transferred share in partnership or consortium	AN70	
759	V	*V/P	Business ID	YTUNNUS	
403	V	*V/P	Date of acquisition	PPKKVVVV	
404	V	*V/P	Date of sale or transfer	PPKKVVVV	
410	V	*V/P	Ownership % before transfer	+D3,2	
411	V	*V/P	Share of ownership after transfer (%)	+D3,2	
406	V	*V/P	Selling price/probable selling price	R13,2	
407	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
408	V	*V/P	Selling expenses	R13,2	
409	V	*V/P	Deductible capital and liquidation loss	R13,2	
009	V	V/P	End of the partial data set "Capital and liquidation losses related to partnership shares that can be deducted from capital gains"	N8	
080	V	*V/P	Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	R13,2	
OTS			4 Capital gains from other assets, including transfers of real estate units, apartments, stocks and shares		
001			Start of a partial data set	N8	

Code	P/V	Calc. /check	Description	Format	Allowed values
760	V	*V/P	Name of real estate unit / name of housing company / description of the property	AN70	
761	V	*V/P	Property identifier / housing company's Business ID / country code	AN23	
762	V		Apartment number	AN5	
763	V	*V/P	Date of acquisition	PPKKVVVV	
764	V	*V/P	Date of transfer	PPKKVVVV	
765	V	*V/P	Percentage of ownership	+D3,2	
766	V	*V/P	Selling price	R13,2	
767	V	*V/P	Acquisition cost	R13,2	
768	V	*V/P	Selling expenses	R13,2	
769	V	*V/P	Capital gain	R13,2	
009			Partial data set end	N8	
OTS			5 Capital loss related to other assets, including corporate stock and partnership shares (not shares in real estate and housing companies)		
001			Start of a partial data set	N8	
770	V	*V/P	Asset or property being transferred / Name	AN70	
771	V	*V/P	Asset or property being transferred / Business ID	YTUNNUS	
772	V		Asset or property being transferred / Country code	MAATUNNUS	
773	V	*V/P	Date of acquisition	PPKKVVVV	
774	V	*V/P	Date of transfer	PPKKVVVV	
775	V	*V/P	Quantity sold	N15	
776	V	*V/P	Ownership % before transfer	+D3,2	
777	V	*V/P	Selling price	R13,2	
778	V	*V/P	Acquisition cost	R13,2	
779	V	*V/P	Selling expenses	R13,2	
780	V	*V/P	Capital loss	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
009			Partial data set end	N8	
474	V	#476	Capital and liquidation losses deductible in business during the tax year	R13,2	
OTS			Capital gains and losses from other assets		
781	V		Total capital gains (pos. 769)	R13,2	
782	V		Capital losses from stocks and partnership shares in total (pos. 780)	R13,2	
784	V		Taxable capital gains related to other assets (Transfer to Form 6B, item 261)	R13,2	
785	V		Non-deductible capital loss that has arisen during the tax year	R13,2	
OTS			Capital gains from selling real estate included in fixed assets		
786	V		Taxable capital gains	R13,2	
788	V		Taxable capital gain (Transfer to Form 6B, item 260)	R13,2	
OTS			Taxable capital gains and allowable losses		
074	V		Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	R13,2	
075	V		Total capital and liquidation losses related to partnership shares that can be deducted from capital gains	R13,2	
476	V	#474	Taxable capital and liquidation gains (Transfer to Form 6B, item 333)	R13,2	
477	V		Capital and liquidation losses carried forward to coming years	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
New	784, 785 788, 474 476	#1605; You must populate one of the 784, 785, 788, 474 and 476 data elements.
C	701, 756, 702 703, 704 711, 712 706, 707 708, 710 077	#1261; If you made an entry in the data set of Taxable capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total taxable capital and liquidation gains (077).
C	801, 757, 802 803, 804 812, 813 806, 807 808, 811 089	#1262; If you made an entry in the data set of loss deductible against capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total deductible losses against capital gains and liquidation gains (089).
C	300, 758, 303, 304, 310, 311, 306, 307, 308, 309, 079	#1263; If you made an entry in the data set of Taxable capital gains and liquidation gains for partnership shares, all fields for the data set are required, and you must also populate Total taxable capital and liquidation gains for partnership shares (079).
C	400, 759, 403, 404,	#1264; If you made an entry in the data set of loss deductible against capital gains and liquidation gains for partnership shares, all fields for the data set are required, and you must also populate Total deductible capital and

New / Changed	Code	Description of Calc. Rule / Check
	410, 411, 406, 407, 408, 409, 080	liquidation losses for partnership shares against capital gains and liquidation gains (080).
New	760, 761, 763, 764, 765, 766, 767, 768, 769	#1603; If you made an entry in any position in the “Capital gains from other assets, including transfers of real estate units, apartments, stocks and shares” data set, all data elements of this set are required, and also the “Capital gain” (769) data element.
New	770, 771, 773, 774, 775, 776, 777, 778, 779, 780	#1604; If you made an entry in any position in the “Capital loss related to other assets, including corporate stock and partnership shares (not shares in real estate and housing companies)” data set, all data elements of this set are required (except 772), and also the “Capital loss” (780) data element.

9 MESSAGES

Not applicable to this information flow.

10 LIST OF COUNTRY CODES

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