

# **CLAIM FOR TRAINING DEDUCTION IN BUSINESS OPERATIONS (79)**

## **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>4</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>5</b>

## Change history

Date	Version	Description
12 Oct 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

Employers can complete this form to claim a deduction for staff training expenses, if the employer's activity is taxable as relating to the business source of income. The maximum deduction is for 3 days of training per employee.

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 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	VSY07920
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   HETU2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
110	P		The employer has laid out a training plan (2=Yes, 1=No)	N1	2,1
111	P		The employer received no pay subsidy for the pay costs of the employees for whom the claim is made. (2=Yes, 1=No)	N1	2,1
112	P		Total amount of wages for the tax year, serving as the basis for unemployment insurance	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			contributions		
113	P		Number of employees (as an average total number for the tax year)	+D7,2	
114	P		Employees' average daily pay (sum total of wages/number of employees/200)	R13,2	
115	P		Number of training days that qualify for deduction (full days of training)	N10	
116	P		Amount of training deduction (average daily pay × training days /2)	R13,2	
117	V	*	Employees taking part for one day	N10	
118	V	*	Employees taking part for two days	N10	
119	V	*	Employees taking part for three days	N10	
120	P		Number of employees for whom deduction is being claimed, total	N10	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	117 118 119	#971; One of the data elements Employees taking part for one day (117), Employees taking part for two days (118) or Employees taking part for three days (119) must be populated with a non-zero value.

## 9 MESSAGES

Not applicable to this information flow.