

67 ADDITIONAL EXPENSE DEDUCTION FOR RESEARCH AND DEVELOPMENT ACTIVITIES

DATA RECORD SPECIFICATION 2022

CONTENTS

1	GENERAL DESCRIPTION	3
2	A DESCRIPTION TO SPECIFY THE SUBMITTING OF A DATA FLOW	3
3	CORRECTION OF DATA	4
4	VALIDITY	4
5	DATA FLOW COMBINATIONS	4
6	CHANGES TO THE PREVIOUS YEAR/VERSION	4
7	LIST OF IDENTIFIER DATA	5
8	CHECKS	6
9	NOTES	6

Version history

Day	Version	Description
25 January 2022	1.0	The first draft published in 2022.

1 GENERAL DESCRIPTION

The purpose of this document is to describe the structure of submitted data and the checks carried out for records. In addition to this document, information is available in the [General description for electronic filing of information returns \(pdf\)](#) document (*tax.fi > About us > IT developers > Data format specifications > General description for electronic filing of information returns*).

2 A DESCRIPTION TO SPECIFY THE SUBMITTING OF A DATA FLOW

This form is for business taxpayers and corporate entities to claim an additional expense deduction for R&D activities (under the act governing an additional deduction for R&D expenses (Laki tutkimus- ja kehittämistoiminnan lisävähennyksestä vuosina 2021–2025)). In addition, a written description of R&D activities to provide information on the expenses claimed must be enclosed.

All private traders and agricultural producers are entitled to the additional expense deduction who are engaged in research cooperation with a research organisation as defined by law. The additional deduction is 50% of the invoices for subcontracting, relating to cooperation within research work and linked to R&D activities. The deduction is made from business and agricultural income.

The maximum deduction is EUR 500,000 and the minimum deduction is EUR 5,000 during a tax year.

The amount of the additional deduction is also reported in the main tax return form in the calculation of taxable income or in another corresponding calculation.

More detailed filing instructions for the report are available on the Tax Administration's website under [Forms](#) (*vero.fi > About us > Contact us > Forms*).

The identification method required for the data flow, the role required and information on the part of the data flow from which the authorisation is verified can be checked from [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 CORRECTION OF DATA

Submitted electronic income tax returns can be corrected by re-submitting the main tax return form and all attached forms that include data to be corrected. The main tax return form must be re-submitted, even if there is no data to be corrected.

4 VALIDITY

Structures and checks pursuant to this data record specification are valid in production environments starting from 25 January 2022 until a new version of the data record specification is published.

5 DATA FLOW COMBINATIONS

Check the data flows submitted in a single file with this data flow from the [Permitted form combinations for the electronic income tax return \(XLSX\)](#) document (*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 YEAR/VERSION

Version	Data identifier	Data	Description
1.0		First release	
	158	Date when contract was signed	Added as new elements.
	146	Amounts paid to organisations for research or for the dissemination of information as subcontractors' invoices.	
	147	Direct support from the State of Finland, and other public subsidies, directed to subcontractors' invoices for R&D	
	156	Other amounts affecting the additional deduction	
	157	The company has received direct financial support from the State of Finland or other public subsidies for its R&D activity (1=yes, 2=no)	
	137	Our company has received no other financial aid for the above expenses (1=yes, 2=no)	Data elements have been removed.
	138	The project was conducted together with a research organisation (1=yes, 2=no)	

Version	Data identifier	Data	Description
	010	Taxpayer's business ID	Data format changed YTUNNUS2 -> YTUNNUS2 HETU2

7 LIST OF IDENTIFIER DATA

Identifier	P / V	Calculation / check	Description	Format	Allowed values
000	P		Data record identifier	AN8	VS06722
045	P		Transmission service identifier	AN3	
048	P		Information on sending software	AN35	
014	P		Identification information on software that produced the report	Y-TUNNUS_AN2	
198	P		Timestamp produced by software	PPKKVVVV HHMMSS	
010	P		Taxpayer's business ID	YTUNNUS2 HETU2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
OTS			Organisations conducting research or organisations that disseminate information, and the amounts paid to them (their invoices) as R&D expenses		
001	P		The number of repeated partial data groups	N8	
101	P		Name	AN140	
102	P		Business ID	YTUNNUS	
158	P		Date when contract was signed	PPKKVVVV	
103	P		Paid expenses	R13,2	
009	P		Final character in the partial data group: running number	N8	
157	P		The company has received direct financial support from the State of Finland or other public subsidies	N1	1,2

Identifier	P / V	Calculation / check	Description	Format	Allowed values
			for its R&D activity (1=yes, 2=no)		
146	P		Amounts paid to organisations for research or for the dissemination of information as subcontractors' invoices.	R13,2	
147	V		Direct support from the State of Finland, and other public subsidies, directed to subcontractors' invoices for R&D	R13,2	
156	V		Other amounts affecting the additional deduction	R13,2	
091	P		The additional deduction is claimed on the basis of: paid expenses, net of received financial support and other similar amounts	R13,2	
092	P	*	The additional deduction claimed	R13,2	
999	P		Final character of the data record	N8	

8 CHECKS

New/ Changed	Identifier	Description of a calculation rule or check
	092	#1697; The maximum amount of the additional deduction is EUR 500,000 and its minimum amount is EUR 5,000.

9 NOTES

No notes related to the data flow.