

# **37 ITEMISATION OF PROFIT SHARES FROM CAPITAL FUND PARTNERSHIPS**

## **DATA FILE SPECIFICATION, 2023**

## Table of contents

1	GENERAL DESCRIPTION	2
2	DESCRIPTION OF THE DATA FLOW AND SUBMITTAL OF FILES	2
3	MAKING CORRECTIONS	3
4	PERIOD OF VALIDITY	3
5	COMBINED DATA FLOWS	3
6	CHANGES TO THE PREVIOUS YEAR/ VERSION	3
7	LIST OF NAME-VALUE PAIRS	3
8	CHECK PROCESSES	5
9	NOTES	5

## Version history

Date	Version	Description
26 Sept 2023	1.0	First version for tax year 2023

### 1 GENERAL DESCRIPTION

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 DATA FLOW AND SUBMITTAL OF FILES

This flow is exclusively for reporting the profit shares, which partnerships that hold equity funds receive. These limited partnerships are entities that only pursue investment activities with their holdings of private equity.

More detailed guidance for completing the form is available on the Tax Administration's website at [Forms](#) (*vero.fi > About us > Contact us > Forms*).

Information about the submittal of the return is available (in Finnish and Swedish) in the [Tax Administration decision on e-filing](#) (*vero.fi > Syventävät vero-ohjeet > Päätökset > Verohallinnon päätös sähköisestä asiointista ja varmentamisesta*).

To check the method of identification required by this data flow, the required role and the place in the flow where authorisations are checked, go to [Methods of sign-in, roles and rights to represent organisations](#) (*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. In other words, you must send the main form again, even if it does not contain anything that needs to be corrected.

### 4 PERIOD OF VALIDITY

The file formatting and checks according to this specification come into force on 26 September 2023 and continue to be in force until a new version of the specification is released.

### 5 COMBINED DATA FLOWS

See other data flows that can be sent in the same file as this data flow: [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 YEAR/ VERSION

Version	ID	Data	Description
1.0	000	Identifier	The year is changed.

### 7 LIST OF NAME-VALUE PAIRS

ID	P/V	Calculati on /Check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY03723
045	P		Service provider's ID code	AN3	
048	P		Name of the sending software	AN35	
014	P		Identifying information about the software that generated the return	Y-TUNNUS_AN2	
198	P		Software-generated timestamp	DDMMYYYY HHMMSS	
010	P		Taxpayer's Business ID	YTUNNUS2	
054	P		Accounting period	PPKKVVV-	

ID	P/V	Calculati on /Check	Description	Format	Allowed values
				PPKKVVVV	
041	V		Contact person for this tax return	AN70	
042	V		Contact person's telephone number	AN35	
044	V		Contact person's email address	AN70	
<b>OTS</b>			<b>Taxable profit shares received from domestic and foreign partnerships</b>		
<b>OTS2</b>			<b>Domestic partnerships (as defined in § 16 of the act on income tax)</b>		
001	V		Number of recurring partial data sets	N8	
013	V/P	*	Business ID	YTUNNUS	
021	V/P	*	Partnership's name	AN70	
060	V/P	*	Profit share  If you received no profit share from the partnership, enter zero as the euro amount.	R13,2	
061	V/P	*	Profit share not known (1=Yes)	N1	1
009	V		Final character for the partial data set: sequential number	N8	
062	V/P	*	Domestic profit shares, total	R13,2	
<b>OTS2</b>			<b>Foreign partnerships (as defined in § 16a of the act on income tax)</b>		
001	V		Number of recurring partial data sets	N8	
063	V		Business ID	YTUNNUS	
022	V/P	*	Partnership's name	AN140	
064	V/P	*	Profit share  If you received no profit share from the partnership, enter zero as the euro amount.	R13,2	
065	V/P	*	Profit share not known (1=Yes)	N1	1
009	V		Final character for the partial data set: sequential number	N8	
066	V/P	*	Foreign profit shares, total	R13,2	

ID	P/V	Calculati on /Check	Description	Format	Allowed values
OTS2			<b>Taxable portion of profit shares, total</b>		
067	P	*	Taxable portion of the profit shares, total	R13,2	
999	P		End-of-record character	N8	

## 8 CHECK PROCESSES

New/ Changed	ID	Description of the calculation rule or check
	013 060 061	#1778; If you entered the Business ID (013), you must enter either Profit share (060) or Profit share not known (061).
	060 061 013	#1779; If you entered Profit share (060) or Profit share not known (061), you must also enter the Business ID (013).
	060 062	#1780; The sum of Profit shares (060) of the partial data set must be the same as Domestic profit shares, total (062).
	066 064	#1781; The sum of Profit shares (064) of the partial data set must be the same as Foreign profit shares, total (066).
	064 065 022	#1782; If you entered Profit share (064) or Profit share not known (065), you must also enter the Partnership's name (022).
	022 064 065	#1783; If you entered the Partnership's name (022), you must enter either Profit share (064) or Profit share not known (065).
	067 060 066	#1784; Taxable portion of the profit shares, total (067) must be equal to the sum of Domestic profit shares, total (062) and Foreign profit shares, total.
	013 021	#1785; If the Business ID (013) is an artificial identifier, you must give the Partnership's name (021).

## 9 NOTES

New/ Changed	ID	Description of the note
		#1786; The form can only be used if the customer is a partnership that holds equity funds.