

Claim for training deduction in business operations (79)

DATA FILE SPECIFICATION 2023

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Change history

| Date | Version | Description |
|------------|---------|---------------|
| 7 Feb 2023 | 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 7 February 2023 in Ilmoitin.fi in the live environment. They continue to be in force until a new version of this specification is released.

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 | VSY07923 |
| 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 | |
| 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 contributions | R13,2 | |
| 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 | |

| Code | P/V | Calc. /check | Description | Format | Allowed values |
|------|-----|--------------|--|--------|----------------|
| 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.