

Profit-and-loss account for corporation's or joint benefit administration's agricultural source of income (7M)

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

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 make corrections to 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 will then 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 with 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	VSY07M23
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	
OTS			Specification of revenue and expenditure from agriculture		
OT2			Revenues		
210	V	H	Revenue from sales of farm animals (not periodized sales revenue)	G13,2	
211	V		Periodized revenues from sales of farm animals	G13,2	
212	V	H	Part to be treated as the tax year's profit	G13,2	
213	V	H	Income from selling accommodation services, etc.	G13,2	
214	V	H	Income from selling farm animal products	G13,2	
215	V	H	Income from selling cultivated plants	G13,2	
216	V	H	Other revenue from sales	G13,2	
443	V	H	Subsidies and compensation received	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
337	V		Receipts of dividends and profit surplus (enclose Form 73 to specify)	G13,2	
338	V	H	Receipts of dividends and profit surplus (taxable part)	G13,2	
566	V		Interest received from group undertakings/companies	G13,2	
567	V		Interest income from associated/affiliated companies	G13,2	
568	V		Other interest income	G13,2	
219	V	H	Reversal of balancing reserve	G13,2	
445	V	H	Other revenue	G13,2	
792	V		Total revenues	G13,2	
OT2			Expenses		
446	V	H	Purchases and changes in inventory (not periodized acquisition costs for farm animals)	G13,2	
227	V		Periodized acquisition costs for farm animals	G13,2	
228	V	H	Part to be treated as deductible depreciation expense for the year	G13,2	
225	V	H	Wages and fees	G13,2	
447	V	H	Pension and other contributions	G13,2	
448	V		Depreciation (Form 62)	G13,2	
231	V	H	Deductible part of depreciation expenses	G13,2	
575	V		Interest paid to group companies	G13,2	
576	V		Interest paid to associated/affiliated companies	G13,2	
577	V		Other interest expenses	G13,2	
578	V		Financial expenses treated as interest expenses	G13,2	
579	V		Adjusted portion of interest paid	G13,2	
232	V	H	Balancing reserve for the tax year	G13,2	
449	V	H	Other expenses (e.g. training deduction, specified on Form 79)	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
793	V	H	Total expenses	G13,2	
OT2			Taxable profits or deductible losses		
502	V/P	#507 H	Profit for the agricultural source of income	R13,2	
504	V	H	Amounts not taken into consideration when calculating the allowable loss	R13,2	
507	V/P	#502 H	Loss for the agricultural source of income	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	502 507	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, the fields are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value): 502 or 507 #94; This field # already contains a populated exclusive field &. Only one or the other can be populated.
	502 507	#1208; Either 502 or 507 must be populated, one or both can be zero.

9 MESSAGES

New / Changed	Code	Description of the message
	210 212 213 214 215 216 443 338 566 567 568	If the sum of (210+212+213+214+215+216+443+338+566+567+568+219+445) net of the sum of (446+228+225+447+231+575+576+577+578+579+232+449) is different from the value of data element 502, or from the sum of the 504 and 507 data elements, the system displays this error message #1252; The sum of (210+212+213+214+215+216+443+338+566+567+568+219+445) net of (446+228+225+447+231+575+576+577+578+579+232+449) is not the same as the entry in 502 or not the same as the sum of 504 and 507

New / Changed	Code	Description of the message
	219 445 446 228 225 447 231 575 576 577 578 579 232 449 502 504 507	