

Tax-exempt capital gains and capital losses that cannot be deducted in taxation (71A)

DATA FILE SPECIFICATION 2024

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Change history

Date	Version	Description
6 February 2024	1.0	First release 2024

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 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 6 February 2024 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	VSY71A24
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			A Tax-exempt capital gains and liquidation gains		
001	V		Start of the "Tax-exempt capital gains and liquidation gains" data set	N8	
OTS			Shares or stocks transferred		
501	V	*V/P	Company name	AN70	
502	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
503	V	*V/P	Date of acquisition	PPKKVVVV	
504	V	*V/P	Date of transfer	PPKKVVVV	
512	V	*V/P	Ownership % before transfer	+D3,2	
513	V	*V/P	Share of ownership after transfer (%)	+D3,2	
506	V	*V/P	Selling price/probable selling price	R13,2	

507	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
508	V	*V/P	Selling expenses	R13,2	
509	V	*V/P	Amount subtracted from acquisition price	R13,2	
510	V	*V/P	Capital loss resulting from intra-group transactions	R13,2	
511	V	*V/P	Tax-exempt capital and liquidation gains	R13,2	
009	V		End of the "Tax-exempt capital gains and liquidation gains" data set	N8	
078	V	*V/P	Total tax-exempt capital and liquidation gains	R13,2	
OTS			B Non-tax-deductible capital loss or liquidation loss		
001	V		Start of the partial data set "Non-deductible capital losses and liquidation losses"	N8	
OTS			Shares or stocks transferred		
601	V	*V/P	Company name	AN70	
602	V	*V/P	Country code (ISO3166) of company's country of tax residence	MAATUNNUS	
603	V	*V/P	Date of acquisition	PPKKVVVV	
604	V	*V/P	Date of transfer	PPKKVVVV	
612	V	*V/P	Ownership % before transfer	+D3,2	
613	V	*V/P	Share of ownership after transfer (%)	+D3,2	
606	V	*V/P	Selling price/probable selling price	R13,2	
607	V	*V/P	Undepreciated acquisition cost for purposes of income tax	R13,2	
608	V	*V/P	Selling expenses	R13,2	
609	V	*V/P	Non-deductible loss	R13,2	
009	V		End of the partial data set "Non-deductible capital losses and liquidation losses"	N8	
090	V	*V/P	Total non-deductible capital and liquidation losses	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	501, 502, 503, 504, 512, 513, 506, 507, 508, 509, 510, 511, 078	#1257; If you made an entry in the data set of Tax-exempt capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total tax-exempt capital and liquidation gains (078).
	601, 602, 603, 604, 612, 613, 606, 607, 608, 609, 090	#1258; If you made an entry in the data set of Non-deductible capital losses and liquidation losses, all fields for the data set are required, and you must also populate Total non-deductible capital and liquidation losses (090).

9 MESSAGES

Not applicable to this information flow.

10 LIST OF COUNTRY CODES

Find the required ISO3166 codes in the [List of country codes](#).