

7L RENTAL INCOME - FARMLANDS, WOODLANDS, FOREST AND OTHER RENTAL PROPERTY

DATA FILE SPECIFICATION 2025

TABLE OF CONTENTS

1	INTRODUCTION	3
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	3
3	MAKING CORRECTIONS	3
4	PERIOD OF VALIDITY	3
5	INFORMATION FLOWS	3
6	CHANGES TO THE PREVIOUS VERSION	4
7	DATA FORMAT SPECIFICATION	4
8	AUTOMATED CHECK PROCESSES	6
9	MESSAGES	6

Change history

Date	Version	Description
23 Jan 2026	1.0	First release 2025

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 > 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 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 the data flow, the role required and where in the data flow the authorisation is checked, go to the Ilmoitin.fi webpage [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 will become available on 3 February 2026 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 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 \(xlsx\)](#)

6 CHANGES TO THE PREVIOUS VERSION

Ver-sion	Identi-fier	Data element	Description
1.0	000	Identifier VSY07L25	New data flow from 2025 onwards

7 DATA FORMAT SPECIFICATION

Code	P/ V	L/ T	Description	Format	Allowed values
000	P		Identifier	AN8	VSY07L25
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	YTUNNUS_ AN2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
OTS			Taxpayer's personal details		
010	P	*	Taxpayer ID Note! Partnership do not issue this form, but report this rental income in the partnership tax return	HETU2 YTUNNUS2	
OTS			Details of property rented out		
001	P		Partial data set starts	N8	
461	P	*	Details of property rented out 1= Farmland (e.g. rental of an agricultural field) 2= Forest land (e.g. rental of wind farm construction sites) 3 = Other rental property	N1	1,2,3
460	V/ P	*	Description of other property you rented out during the tax year	AN70	

463	V/ P	*	Personal ID or Business ID of lessee	AN50	
464	V/ P	*	Name of lessee	AN70	
462	P		Rental period (ddmmyyyy–ddmmyyyy)	PPKKVVVV- PPKKVVVV	
977	V		Gross rental income for the year (your portion of the gross income)	R13,2	
OTS			Expenses paid, and the profit/loss from the rental operation (your portion)		
490	V		Expenses (your portion) related to the rental income	R13,2	
794	V		Transfer depreciation for the tax year to here	R13,2	
475	V	*	Taxable rental income (= profit, if the difference is positive)	R13,2	
442	V	*	The rental operation's loss (if the difference is negative)	R13,2	
OTS			Calculation of depreciation		
790	V		Depreciation percentage rate (max. 25%) for movable property	+D2,2	
772	V		Undepreciated acquisition cost at the start of the tax year	R13,2	
773	V		Additions during the tax year	R13,2	
776	V		Undepreciated acquisition cost after additions	R13,2	
777	V		Depreciation for the tax year	R13,2	
778	V		Undepreciated acquisition cost at the end of the tax year	R13,2	
009	V		Partial data set ends	N8	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	463, 464	#1999; If a dummy ID has been entered in the Personal ID or Business ID of lessee (463), the Name of lessee (464) must be entered.
	463	Check that the Personal ID or Business ID of lessee (463) data starts with a valid Business ID or personal identification number. The dummy values ddmmyyy-UUUU, ddmmyyAUUUU and 0000000-0 are allowed. #2042; The Personal ID or Business ID of lessee (463) data starts with an invalid ID
	460, 461	#2000; If the Details of property rented out (461) is 3 (Other rental property), you must also provide a description of the Description of other property you rented out during the tax year (460).
	461	#2001; The values 1 and 2 of the Details of property rented out (461) data can both only appear once in the file.
	442, 475	#2002; For rented property, you can only provide information on Taxable rental income (475) or The rental operation's loss (442).
	463, 464	#2004; Either the Personal ID or Business ID of lessee (463) or the Name of lessee (464) must be provided.

9 MESSAGES

New / Changed	Code	Description of the message
	010	#2003; If Taxpayer ID (010) is a Business ID, the following is stated: "Please note that partnership do not issue this form, but report this rental income in the partnership tax return."