List of real estate units included in corporate entity's fixed assets (18)

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
3 Feb 2026	1.0	First release 2026

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 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 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

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors, you must re-send (the main form) Form 6 with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

4   PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that become available on 3 February 2026 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 > 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	VSY01826
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	
054	P		Accounting period	PPKKVVVV-PPKKVVVV	
010	P		Business ID of limited company	YTUNNUS2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
001	V		Number of partial data sets	N8	
801	V		Property code	AN23	
805	V		Name of the real estate unit	AN70	
812	V		Undepreciated acquisition cost for purposes of income tax	R13,2	
813	V		Comparison value	R13,2	
814	V		Comparison value or undepreciated acquisition cost for purposes of income taxation	R13,2	
009	V		End-of-record character for the partial data set: number, running in sequence	N8	
493	V		Total undepreciated acquisition cost for purposes of income tax	R13,2	
494	V		Total comparison value	R13,2	
756	V		Value of all real estate property in total	R13,2	
999	P		Final code	N8	

8   AUTOMATED CHECK PROCESSES

This information flow has no automated checks.

9   MESSAGES

Not applicable to this information flow.