

62 Itemization of reserves, revaluations, and depreciation of fixed assets

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

This form is for reporting your business's reserves, revaluations, and depreciation expenses on depreciable fixed assets.

For guidance on filling out Form 62, see [Forms](#) on the Tax.fi website (*vero.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 information 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

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 tax return again, plus all the enclosures that contain corrections. In other words, you must send us the main form again although the main form does not have anything to correct.

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 COMBINED INFORMATION FLOWS

See the other information flows that can be sent together with this information flow:

[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 |
| 1.0 | 882 | Previous years' investments in machinery and equipment | Specification of tax-relief depreciation group deleted |
| | 883 | Depreciation expenses during previous years for the above machinery/equipment | |
| | 884 | Previous years' remaining value after previous years' depreciation | |
| | 885 | Depreciation expense for the tax year, concerning previous years' remaining value | |
| | 581 | Investments in machinery and equipment during the tax year | |
| | 886 | Depreciation concerning the tax year's investments in machinery and equipment | |
| | 584 | Total depreciation for the tax year on investments in machinery and equipment | |

7 DATA FORMAT SPECIFICATION

| Code | P/V | Calc. /check | Description | Format | Allowed values |
|------------|-----|--------------|--|-----------------------|----------------|
| 000 | P | | Identifier | AN8 | VSU06226 |
| 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_A N2 | |
| 010 | P | | Business ID of limited company | YTUNNUS2 HETU2 | |
| 054 | P | | Start and end dates of company accounting period | PPKKVVVV- PPKKVVVV | |
| OTS | | | Itemisation of balance-sheet reserves | | |
| 871 | V | | Operating reserve | R13,2 | |
| 872 | V | | Replacement reserve | R13,2 | |

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|------------|---|---|---|-------|--|
| 873 | V | | Bad debt reserve | R13,2 | |
| 874 | V | | Guarantee reserve | R13,2 | |
| 877 | V | | Residential property reserve | R13,2 | |
| 881 | V | | Statutory reserves (Chapter 5, §14, Accounting Act) | R13,2 | |
| 865 | V | | Other reserves | R13,2 | |
| OTS | | | Specification of increases and reductions in value | | |
| 866 | V | | Increases in value with profit-and-loss effect | R13,2 | |
| 867 | V | | Taxable portion of increases in value | R13,2 | |
| 868 | V | | Reductions in value with profit-and-loss effect | R13,2 | |
| 869 | V | | Deductible portion of reductions in value | R13,2 | |
| OTS | | | Movable non-current assets (§ 30 and § 31, act on business tax) | | |
| 800 | V | H | Undepreciated balance at the start of the tax year (§ 30 and § 31, act on business tax) | R13,2 | |
| 801 | V | H | Additions | R13,2 | |
| 802 | V | H | Selling prices and insurance indemnities | R13,2 | |
| 803 | V | H | Covered by a reversal of replacement reserves | R13,2 | |
| 804 | V | H | Depreciation (act on business tax) | R13,2 | |
| 805 | V | | Additional depreciation (§ 32, act on business tax) | R13,2 | |
| 806 | V | | Undepreciated acquisition cost (tax accounting) at end of tax year | R13,2 | |
| 807 | V | | Planned depreciation (in accounting) with profit-and-loss effect | R13,2 | |
| 847 | V | | Increase in the difference (movable assets) | R13,2 | |
| 848 | V | | Decrease in the difference (movable assets) | R13,2 | |
| 849 | V | | Total difference between tax depreciation and book depreciation (with a minus sign if the figure is negative) | G13,2 | |
| OTS | | | Buildings e.g. a retail space, factory (§ 34.2.1, act on business tax) | | |
| 808 | V | H | Undepreciated acquisition cost at the start of the | R13,2 | |

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|------------|---|---|--|-------|--|
| | | | tax year (buildings, § 34.2.1) | | |
| 809 | V | H | Additions | R13,2 | |
| 810 | V | H | Undepreciated acquisition cost (tax accounting) of a sold asset | R13,2 | |
| 811 | V | H | Covered by a reversal of replacement reserves | R13,2 | |
| 812 | V | H | Depreciation (7%) permitted by tax laws | R13,2 | |
| 813 | V | | Additional depreciation (§ 40, act on business tax) | R13,2 | |
| 814 | V | | Undepreciated acquisition cost at the end of the tax year | R13,2 | |
| 815 | V | | Planned depreciation (in accounting) with profit-and-loss effect | R13,2 | |
| 850 | V | | Increase in the difference (buildings, § 34.2.1) | R13,2 | |
| 851 | V | | Decrease in the difference (buildings, § 34.2.1) | R13,2 | |
| 852 | V | | Total difference between tax depreciation and book depreciation (with a minus sign if the figure is negative), (buildings, § 34.2.1) | G13,2 | |
| OTS | | | Buildings, e.g. an office, house, other residential property (§ 34.2.2, act on business tax) | | |
| 816 | V | H | Undepreciated balance at the start of the tax year (buildings, § 34.2.2) | R13,2 | |
| 817 | V | H | Additions | R13,2 | |
| 818 | V | H | Undepreciated acquisition cost (tax accounting) of a sold asset | R13,2 | |
| 819 | V | H | Covered by a reversal of replacement reserves | R13,2 | |
| 820 | V | H | Depreciation (4%) permitted by tax laws | R13,2 | |
| 821 | V | | Additional depreciation (§ 40, act on business tax) | R13,2 | |
| 822 | V | | Undepreciated acquisition cost at the end of the tax year | R13,2 | |
| 823 | V | | Planned depreciation (in accounting) with profit-and-loss effect | R13,2 | |
| 853 | V | | Increase in the difference (buildings, § 34.2.2) | R13,2 | |
| 854 | V | | Decrease in the difference (buildings, § 34.2.2) | R13,2 | |

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| 855 | V | | Total difference between tax depreciation and book depreciation (with a minus sign if the figure is negative), (buildings, § 34.2.2) | G13,2 | |
| OTS | | | Buildings and structures, e.g. tanks for fuel (§34.2, 3–5, act on business tax) | | |
| 824 | V | | Undepreciated acquisition cost at the start of the tax year (buildings, § 34.2, 3–5) | R13,2 | |
| 825 | V | | Additions | R13,2 | |
| 826 | V | | Undepreciated acquisition cost (tax accounting) of a sold asset | R13,2 | |
| 827 | V | | Covered by a reversal of replacement reserves | R13,2 | |
| 828 | V | | Depreciation (act on business tax) | R13,2 | |
| 829 | V | | Additional depreciation (§ 40, act on business tax) | R13,2 | |
| 830 | V | | Undepreciated acquisition cost at the end of the tax year | R13,2 | |
| 831 | V | | Planned depreciation (in accounting) with profit-and-loss effect | R13,2 | |
| 856 | V | | Increase in the difference (buildings and structures) | R13,2 | |
| 857 | V | | Decrease in the difference (buildings and structures) | R13,2 | |
| 858 | V | | Total difference between tax depreciation and book depreciation (with a minus sign if the figure is negative), (buildings and structures) | G13,2 | |
| OTS | | | Other depreciation, e.g. for software and patents (§ 27c, § 33.3, § 33a, § 36–§ 39) | | |
| 832 | V | | Undepreciated acquisition cost at the start of the tax year, other (§ 27c, § 33.3, § 33a and § 36–§ 39 of the act on business tax) | R13,2 | |
| 833 | V | | Additions | R13,2 | |
| 834 | V | | Undepreciated acquisition cost of a sold asset (§ 41, act on business tax) | R13,2 | |
| 835 | V | | Covered by a reversal of replacement reserves | R13,2 | |
| 836 | V | | Depreciation (act on business tax) | R13,2 | |
| 837 | V | | Additional depreciation (§ 40, act on business tax) | R13,2 | |

| | | | | | |
|------------|---|--|---|-------|--|
| 838 | V | | Undepreciated acquisition cost at the end of the tax year | R13,2 | |
| 839 | V | | Planned depreciation (in accounting) with profit-and-loss effect | R13,2 | |
| 859 | V | | Increase in the difference (other depreciation) | R13,2 | |
| 860 | V | | Decrease in the difference (other depreciation) | R13,2 | |
| 861 | V | | Total difference between tax depreciation and book depreciation (other depreciation, +/-) | G13,2 | |
| OTS | | | Capitalized expenditure (§ 24 and § 25, act on business tax) | | |
| 840 | V | | The residual undepreciated value at the start of the tax year of capitalized expenditure (§ 24 and § 25, act on business tax) | R13,2 | |
| 841 | V | | Additions | R13,2 | |
| 842 | V | | Depreciation (act on business tax) | R13,2 | |
| 844 | V | | Undepreciated acquisition cost at the end of the tax year | R13,2 | |
| 845 | V | | Planned depreciation (in accounting) with profit-and-loss effect | R13,2 | |
| 862 | V | | Increase in the difference (capitalized expenditure) | R13,2 | |
| 863 | V | | Decrease in the difference (capitalized expenditure) | R13,2 | |
| 864 | V | | Total difference between tax depreciation and book depreciation (with a minus sign if the figure is negative) | G13,2 | |
| 999 | P | | Final code | N8 | |

8 AUTOMATED CHECK PROCESSES

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|---------------------------------|---|
| | 800 801 802 803 804 | #1811; Depreciation expense (under the act on business tax) (804) cannot be higher than 25% of the sum total of the following: Undepreciated balance at the start of the year (§30 and §31) (800) + Additions (801) – Selling prices and insurance indemnities (802) – Covered by replacement reserve (803). No check process is undertaken if the following is max. €1,200.00 : Undepreciated balance at the start of the year (§30 and §31) (800) + |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|---------------------------------|---|
| | | Additions (801) – Selling prices and insurance indemnities (802) – Covered by replacement reserve (803). |
| | 808 809 810 811 812 | #1272; Depreciation expense (7%) (812) cannot be higher than 7% of the sum total of the following: Undepreciated acquisition cost at the start of the year (§ 34.2.1) (808) + Additions (809) – Undepreciated acquisition cost (tax accounting) of sold asset (810) – Covered by replacement reserve (811). |
| | 816 817 818 819 820 | #1273; Depreciation expense (4%) (820) cannot be higher than 4% of the sum total of the following: Undepreciated balance at the start of the tax year (§ 34.2.2) (816) + Additions (817) – Undepreciated acquisition cost (tax accounting) of sold asset (818) – Covered by replacement reserve (819). |

9 MESSAGES

Not applicable to this information flow.