

67Y GENERAL CLAIM FOR TAX DEDUCTION FOR R&D EXPENSES

DATA RECORD SPECIFICATION 2026

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Version history

Date	Version	Description
3 February 2026	1.0	First version released for the 2026 reporting year.

1 GENERAL DESCRIPTION

The purpose of this document is to describe the structure of submitted data and the checks carried out for records. In addition to this document, information is available in the [General description for electronic filing of information returns \(pdf\)](#) document (*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 business taxpayers and corporate entities to claim an additional expense deduction for R&D activities (under the Act governing an additional deduction for R&D expenses (Laki tutkimus- ja kehittämistoiminnan lisävähennyksestä vuosina 2021– 2027)). In addition, a written description of R&D activities to provide information on the expenses claimed must be enclosed.

The amount of the general additional deduction for R&D expenses, deductible against business income and agricultural income, is 50 percent of the company's/corporate entity's wage expenses related to R&D and its expenses caused by purchased services related to R&D.

Maximum deduction is €500,000 and the minimum deduction is €5,000 for every tax year.

The provisions of the Act governing the temporary additional deduction and the Act governing the tax years' 2021 to 2027 deductions are applied in parallel, so as to prevent claims by companies/corporate entities for the general additional deduction for expenses that already have qualified for the temporary deduction.

The amount of the additional deduction must also be reported on the main tax return form in the Calculation of Taxable Income or in a similar calculation.

Further instructions for completing the form are available on the Tax Administration's website at [Forms](#) (*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 authorisations are checked, go to [Identification methods, authorisations and representation rights](#) (*Ilmoitin.fi > Instructions and templates > Identification methods, authorisations and representation rights*).

3 MAKING CORRECTIONS

Submitted electronic income tax returns can be corrected by re-submitting the main tax return form and all attached forms that include data to be corrected. In other words, together with the attached form with the corrections, you must send the main form again, even if it does not contain anything that needs to be corrected.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting and checking that come into force 3 February 2026 and continue to be in force until a new version of this specification is released.

5 COMBINING THIS INFORMATION FLOW WITH OTHER FLOWS

See other information flows that can be sent in the same file as this flow:
Allowed combinations of forms for electronic income tax returns (xlsx)
(*tax.fi > About us > Information and materials about taxation > Developers > Data format specifications > Income tax returns > Permissible combinations*).

6 CHANGES ON THE PREVIOUS YEAR/VERSION

Version	Data identifier	Data element	Description
1.0	000	Identifier	The year is changed

7 LIST OF NAME-VALUE PAIRS

Position	P/V	Calculation /Check	Description	Format	Allowed values
000	P		Identifier	AN8	VS Y67Y26
045	P		Service provider's ID code	AN3	
048	P		Name of the software application that sends the file	AN35	
014	P		Identification of the software that generated the return	Y-TUNNUS_AN2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Taxpayer's Business ID	YTUNNUS2 HETU2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
OTS			Calculation of qualifying expenses and the deduction		

Position	P/ V	Calculation /Check	Description	Format	Allowed values
OTS			Costs treated as the base for deductions		
161	V	*	Wages related to R&D	R13,2	
162	V	*	Services purchased, related to R&D	R13,2	
OTS			Effect of received support, effect of temporary deductions		
163	V		Received support directed to wage expenses and purchased services	R13,2	
164	V		Expenses related to the additional deduction claimed (Form 67A)	R13,2	
OTS			Calculation concerning the general additional deduction		
165	P		Deduction base: net after-support expenses, and the effect of temp deductions	R13,2	
166	P		Gross calculated deduction, maximum value not accounted for	R13,2	
160	V		The part that exceeds the maximum value (not tax-deductible)	R13,2	
156	V		Effect of corporate arrangements	R13,2	
167	P	*	Amount of the general additional deduction	R13,2	
OTS			The extra additional deduction		
OTS			Details for the tax year in question		
168	V		All expenses related to research and development entitling to the combined deduction	R13,2	
169	V		Support received for covering wages and service costs	R13,2	
170	V		All expenses related to research and development entitling to the combined deduction, after the effect of the received support has been taken into account	R13,2	
OTS			Details for the tax year preceding the tax year in question		
171	V		All expenses related to research and development entitling to the combined deduction	R13,2	
172	V		Support received for covering wages and service costs	R13,2	
173	V		All expenses related to research and development entitling to the combined deduction, after the effect of the received support has been taken into account	R13,2	
174	V		Increase to expenses for research and development	R13,2	

Position	P/V	Calculation /Check	Description	Format	Allowed values
			compared to preceding tax year		
175	V		Amount of the extra additional deduction (€0–500,000)	R13,2	
999	P		Final code	N8	

8 CHECK PROCESSES

New/ Changed	ID	Description of the calculation rule or check
	167	<p>This process checks whether the General additional deduction (167) is between €5,000.00 and €500,000.00. The value €0.00 is also accepted.</p> <p>#1870; The maximum amount of the additional deduction (167) is €500,000 and the minimum is €5,000.</p>
	161, 162	<p>To ensure that one or the other is populated with a non-zero value, this process checks the values of Wages related to R&D (161) and Services purchased related to R&D (162).</p> <p>#1871; Invalid input: You must populate either Wages related to R&D (161) or Services purchased related to R&D (162).</p>
	175	<p>It is checked that the Amount of the extra additional deduction (175) is a maximum of EUR 500,000.00.</p> <p>#1889; The maximum Amount of the extra additional deduction (175) is EUR 500,000.00.</p>

9 MESSAGES

New / Changed	Code	Description of the message
	000	<p>Always give a message:</p> <p>#1984; In addition to filing the form, please remember to also submit a free-form account of the research and development activities that the deduction claim concerns.</p>

10 CALCULATION RULES

Not applicable to this information flow.