

# **Income tax return – Foreign corporate entity (6U)**

## **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

Find the guidance for completing Form 6U on the Tax Administration website [6U Tax return of business activities, Foreign corporate entity \(3053e\)](#) (tax.fi > About us > Contact us > Forms > 6U Income tax return, Foreign corporate entity (3053e)).

To check the method of identification required by this information flow, the role required and where in the flow 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 Form 6U (the main form) plus 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 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 in the same computer file as you are sending Form 6U:

[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

Position	P/V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VSY06U26
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	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
041	P		Name of contact person	AN70	
042	P		Telephone number of contact person	AN35	
044	V		Contact person's e-mail address	AN70	
184	V		Has activity in Finland (mainland) and Åland	N1	1
<b>OTS</b>			<b>Permanent establishment for purposes of income tax</b>		
073	P	H	The company believes that a PE (permanent establishment) for income tax purposes is formed, or the company owns immovable property in Finland. (1 = Yes 2 = No)	N1	1,2
<b>OTS</b>			<b>Other information</b>		
169	V		The company engages in nonbusiness activities only (§ 1.1, act on the taxation of business income)	N1	1
173	V		Has IFRS financial statements (Yes=1)	N1	1
182	V	H	Has to prepare Transfer Pricing Documentation (§ 14	N1	1

Position	P/V	L/T	Description	Format	Allowed values
			a, VML) (Yes=1)		
174	V		Has the branch or the permanent establishment been incorporated in accordance with § 52 d of the act on the taxation of business income? Or has the company transferred the business unit formed by a branch/PE as referred to in § 52 d?  (1 = Yes)	N1	1
<b>OTS</b>			<b>List of shareholders at the end of the accounting period</b>		
701	V	V/P*	Shareholder's name	A70	
702	V	V/P*	Personal identity code or Business ID	YTUNNUS  H ETU	
703	V	V/P*	Tax identification number (TIN)	AN30	
704	V	V/P*	Number of shares (quantity)	+N15	
185			All shareholders have less than 10% holding	N1	1
<b>OTS</b>			<b>Calculation of taxable income (act on the taxation of business income)</b>		
<b>OTS</b>			<b>Business income</b>		
<b>OHJ</b>			<b>Net sales</b>		
320	V		Sales of goods and services, external	G13,2	
321	V		Sales of goods and services to parent/principal/main company	G13,2	
322	V		Sales of goods and services to intra-group companies	G13,2	
<b>OHJ</b>			<b>Other income from business activities</b>		
323	V	H	Capital gains from selling shares included in the fixed assets and from liquidation of assets (fill out Form 71A and/or Form 71B to specify)	G13,2	
324	V	H	Deductible portion (§ 6b and §51d of the act on taxation of business income) (fill out Form 71B to specify)	G13,2	
260	V	H	Capital gains from selling real estate included in fixed assets	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
325	V		Other business revenue	G13,2	
<b>OHJ</b>			<b>Financial revenue</b>		
326	V		Receipts of dividends and profit surplus (fill out Form 73 to specify)	G13,2	
327	V		Taxable portion (§ 6a of the act on taxation of business income)	G13,2	
328	V		Profit shares from partnerships or consortia	G13,2	
329	V		Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation)	G13,2	
561	V		Income from capital redemption policies, etc.	G13,2	
563	V		Taxable part	G13,2	
330	V		Other financial revenues and interest income	G13,2	
331	V		Revaluation gains	G13,2	
332	V		Taxable portion (§ 5a of the act on the taxation of business income)	G13,2	
334	V	H	Group contribution received (fill out Form 65 to specify)	G13,2	
335	V		Decreases of reserves	G13,2	
336	V		Taxable portion (§ 43 and § 47 of the act on the taxation of business income)	G13,2	
479	V	H	Shares of profits in a Controlled Foreign Company (fill out Form 74 to specify)	G13,2	
261	V	H	Capital gains from other assets	G13,2	
705	V		Revenues from indirect transfer of immovable property	G13,2	
337	V		Other taxable income (not in the accounting period's profit and loss account)	G13,2	
338	V		<b>TOTAL TAXABLE REVENUE OF THE BUSINESS</b>	G13,2	
339	V		Tax refund	G13,2	
340	V		Other tax-exempt revenue in the profit and loss account	G13,2	
<b>OTS</b>			<b>Business costs</b>		

Position	P/V	L/T	Description	Format	Allowed values
<b>OHJ</b>			<b>Raw materials and services</b>		
341	V		Purchases and change in inventory	G13,2	
342	V		External services – from parent/principal/main and associated companies	G13,2	
343	V		External services – from external providers	G13,2	
			<b>Staff expenses</b>		
344	V		Wages and salaries, work done in Finland	G13,2	
345	V		Pension expenses, work done in Finland	G13,2	
346	V		Other payroll expenses, work done in Finland	G13,2	
347	V		Staff expenses related to PE in Finland and work done in other countries	G13,2	
<b>OHJ</b>			<b>Depreciation</b>		
348	V		Depreciation expenses	G13,2	
349	V	H	Deductible part (§ 24, §30 - §34, §36 - §41 of the act on the taxation of business income) (fill out Form 62 to specify)	G13,2	
<b>OHJ</b>			<b>Other business expenses</b>		
352	V	H	Entertainment expenses	G13,2	
353	V	H	Deductible portion 50% (§ 8.1.8, act on the taxation of business income)	G13,2	
354	V		Donations granted	G13,2	
355	V		Deductible portion (§ 57 of the act on income taxation)	G13,2	
356	V	H	Capital loss from selling shares included in the fixed assets and from liquidation of assets (fill out Form 71A and/or Form 71B to specify)	G13,2	
357	V	H	Deductible portion (§ 6b and §51d of the act on taxation of business income) (fill out Form 71B to specify)	G13,2	
358	V		Write-offs within Accounts Receivable	G13,2	
359	V		Administrative expenses for the parent/main company that are attributed to the permanent establishment	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
360	V		Other deductible expenses	G13,2	
<b>OHJ</b>			<b>Non-deductible expenses</b>		
361	V		Direct taxes	G13,2	
362	V		Punitive tax increases and late-filing penalties	G13,2	
363	V		Fines and other penalties	G13,2	
364	V		Reduction in the value of shares that are included in fixed assets	G13,2	
365	V		Statutory reserves	G13,2	
373	V		Group subsidy and write-offs of accounts receivable (§ 16.1.7 of the act on the taxation of business income)	G13,2	
366	V		Other non-deductible expenses	G13,2	
<b>OHJ</b>			<b>Financial expenses</b>		
370	V		Interest paid to the main operation (to parent company)	G13,2	
371	V		Deductible portion	G13,2	
367	V		Interest paid to companies within the same group	G13,2	
369	V		Interest paid to associated and affiliated companies	G13,2	
372	V		Other interest expenses	G13,2	
398	V		Financial expenses treated as interest paid (§ 18 a, act on the taxation of business income)	G13,2	
399	V		Adjustment of interest paid (§ 18 a, act on the taxation of business income)	G13,2	
374	V		Losses and write-down of the value of other financial assets	G13,2	
375	V		Deductible portion	G13,2	
376	V		Capital losses from the selling of financial assets	G13,2	
377	V		Other financial expenses	G13,2	
378	V	H	Group subsidy paid out (Fill out Form 65 to specify)	G13,2	
379	V		Increases of reserves	G13,2	
380	V		Deductible portion (§ 43 and § 47 of the act on the	G13,2	

Position	P/V	L/T	Description	Format	Allowed values
			taxation of business income)		
270	V	H	Capital losses from other assets and reductions in the value of other assets	G13,2	
271	V	H	Deductible portion	G13,2	
272	V		Reductions in the value of receivables included in other assets	G13,2	
273	V		Deductible portion	G13,2	
695	V		Claim for a temporary additional deduction for R&D expenses (fill out Form 67A to specify)	G13,2	
697	V	H	Claim for additional deduction for research and development, general (fill out Form 67Y to specify)	G13,2	
698	V	H	Claim on an extra additional deduction for R&D (Form 67Y)	G13,2	
381	V		Other deductible expenses (not in the accounting period's profit and loss account)	G13,2	
382	V		TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL	G13,2	
<b>OTS</b>			<b>Taxable profit / Allowable losses</b>		
500	V	#505, *	Business profit	R13,2	
504	V		Amounts not taken into consideration when calculating the allowable loss	R13,2	
505	V	#500, *	Business loss	R13,2	
383	V		Taxes at source withheld in Finland on company income (under § 7 of the act on the taxation of nonresidents' income)	R13,2	
<b>OHJ</b>			<b>Key figures for the parent/principal/main company</b>		
384	V		Parent's/principal's/main operation's net sales (all activities)	R13,2	
385	V		Total expenses	R13,2	
386	V		Parent's/main company's profit/loss	G13,2	
387	V		Parent's/main company's number of staff	+N8	

Position	P/V	L/T	Description	Format	Allowed values
OTS			<b>Calculation of net worth</b>		
OHJ			<b>Assets</b>		
OHJ			<b>Fixed assets</b>		
400	V		Intangible assets	R13,2	
401	V		Capitalized expenditure	R13,2	
402	V	H	Real estate, buildings and structures (fill out Form 18 to specify)	R13,2	
403	V		Machinery and equipment	R13,2	
404	V		Cash advances paid	R13,2	
405	V	H	Securities included in fixed assets (fill out Form 8A to specify)	R13,2	
406	V		Receivables from companies within the same group	R13,2	
407	V		Receivables from associated/affiliated companies	R13,2	
408	V		Other fixed-asset receivables	R13,2	
409	V		Other fixed assets	R13,2	
410	V		Total fixed assets	R13,2	
OHJ			<b>Current assets</b>		
415	V		Real estate and buildings among current assets	R13,2	
417	V		Other current assets	R13,2	
418	V		Total current assets	R13,2	
OHJ			<b>Financial assets</b>		
419	V		Accounts receivable	R13,2	
420	V		Receivables from companies within the same group	R13,2	
421	V		Receivables from associated/affiliated companies	R13,2	
422	V		Loans receivable	R13,2	
424	V	H	Securities included in financial assets (fill out Form 8A to specify)	R13,2	
428	V		Other financial assets and other receivables	R13,2	
429	V		Financial assets, total	R13,2	

Position	P/V	L/T	Description	Format	Allowed values
<b>OHJ</b>			<b>Other assets and property</b>		
430	V	H	Financial securities (Fill out Form 8A to specify)	R13,2	
431	V	H	Real estate, buildings and structures (Fill out Form 18 to specify)	R13,2	
437	V		Receivables from companies within the same group	R13,2	
438	V		Other receivables	R13,2	
433	V		Other assets in this category	R13,2	
434	V		Other assets in total	R13,2	
435	V		<b>TOTAL ASSETS</b>	R13,2	
<b>OHJ</b>			<b>Liabilities</b>		
452	V		Loans from financial institutions	R13,2	
454	V		Amounts owed to companies within the same group	R13,2	
455	V		Amounts owed to associated/affiliated companies	R13,2	
456	V		Amounts owed to shareholders	R13,2	
457	V		Accrued expenses and deferred income	R13,2	
458	V		Other liabilities	R13,2	
459	V		Subordinated loans taken	R13,2	
460	V		<b>TOTAL LIABILITIES</b>	R13,2	
461	V		Total current liabilities	R13,2	
462	V		Total non-current liabilities	R13,2	
<b>OTS</b>			<b>Audit</b>		
177	P	*	Audit is now completed for the PE or for the branch entity in Finland 1=Yes  2=No, will be conducted later  3=No, no auditor has been appointed	N1	1,2,3
178	V	V/P, H	Does the auditors' report include any disapproving statements, remarks or additional details? (Chapter 3, § 5, act on auditing (Tilintarkastuslaki 1141/2015)) (2=No, 1=Yes)	N1	1,2
<b>OTS</b>			<b>Changes of shareholding, information on</b>		

Position	P/V	L/T	Description	Format	Allowed values
			<b>previous years' losses</b>		
531	V		Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	VVVV	
999	P		Final code		

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	500 505 697 698	<p>The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, they are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value).</p> <p>500 or 505</p> <p>This check is excluded if data element 697 or 698 is populated.</p> <p>#1237;The field # already contains a populated exclusive field &amp;. Only one or the other of the 2 values is permitted</p>
	500 505	#1238; You must populate either 500 or 505. Zero value is permitted for one of the two or for both.
	177	#1239;If the company's financial statements were audited already (177=1), you also have to indicate whether the auditor's report contains disapproving remarks (178).
	177	#1240;If the financial statements were not audited (177= 2 or 3), do not answer the "Are there any disapproving remarks in the auditor's report?" (178) question.
	701, 702, 703, 704	#1872; If you did not populate "All shareholders have less than 10% holding" (185), you must give the information for one shareholder at least. You must populate the 701 and 704 data elements always, and at least one of data elements 702 and 703 or both of them.

## 9 MESSAGES

New / Changed	Code	Description of the message
	178	If 178 = 1, the system displays error message :  #1241; Are there disapproving, negative remarks in the auditor's report? Please enclose the auditor's report with the tax return.
	352 353	If the value of "Deductible portion 50% (§ 8.1.8, act on business tax)" (353) is higher than half of the value of Entertainment expenses (352), the system displays error message:  #1243; Are you sure that the deductible portion 50% (§ 8.1.8, act on the taxation of business income) (353) is higher than half of the value of Entertainment expenses (352)?
	349	If data element 349 has a non-zero value, the system displays error message:  #1244; Remember to fill out Form 62 to specify the tax year's depreciation."
	261 270 271 323 324 356 357	If data elements 261, 270, 271, 323, 324, 356 and/or 357 has/have a non-zero value, the system displays error message:  #1245; Remember to fill out Form 71A or Form 71B to specify the tax year's transfers or sales of assets.
	402	If data element 402 has a non-zero value, the system displays error message:  #1246; Remember to fill out Form 18 to give further information on the real estate property.
	405	If data element 405 has a non-zero value, the system displays error message:  #1247; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.
	424	If data element 424 has a non-zero value, the system displays error message:  #1247; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.
	430	If data element 430 has a non-zero value, the system displays error message:  #1247; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.
	431	If data element 431 has a non-zero value, the system displays error message: #1248; Remember to fill out Form 18 to give further information on the real estate property.
	182	If a value is populated in pos 182, the system displays error message: #1249; Remember to fill out Form 78 to specify the transfer pricing.
	334 378	If data element 334 or 378 has a non-zero value, the system displays error message:  #1250; Remember to fill out Form 65 to specify the group subsidy, received or granted.

New / Changed	Code	Description of the message
	073	If the value for the 073 data element is 2 (073:2), the system displays error message:  #1251; Remember to fill out Form 80 to give a full description of your business activity.
	479	If data element "Shares of profits in a Controlled Foreign Company (fill out Form 74 to specify)" (479) has a non-zero value, the system displays error message:  #1473; Remember to fill out Form 74, Calculation of CFC income (for your controlled foreign company; CFC)
	695	If data element 695 has a value other than zero, the system displays error message:  #1714; Do not forget to file an itemisation of an additional deduction for research and development expenses on Form 67A.
	697, 698	If data element 697 has a non-zero value, the system displays error message:  #1864; Remember to fill out Form 67Y to specify your claim for an additional deduction for R&D expenses.

## 10 CALCULATION RULES

$(320 + 321 + 322 + 324 + 260 + 325 + 327 + 329 + 563 + 330 + 332 + 334 + 336 + 479 + 261 + 705 + 337) - (341 + 342 + 343 + 344 + 345 + 346 + 347 + 349 + 353 + 355 + 357 + 358 + 359 + 360 + 367 + 369 + 371 + 372 + 398 + 399 + 375 + 376 + 377 + 378 + 380 + 271 + 273 + 695 + 697 + 698 + 381) = 500$

OR

$(320 + 321 + 322 + 324 + 260 + 325 + 327 + 329 + 563 + 330 + 332 + 334 + 336 + 479 + 261 + 705 ,337) - (341 + 342 + 343 + 344 + 345 + 346 + 347 + 349 + 353 + 355 + 357 + 358 + 359 + 360 + 367 + 369 + 371 + 372 + 398 + 399 + 375 + 376 + 377 + 378 + 380 + 271+ 273 + 695 + 697 + 698 + 381) = (504+505)$