

# **Tax-exempt capital gains and capital losses that cannot be deducted in taxation (71A)**

## **DATA FILE SPECIFICATION 2026**

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## Change history

| Date            | Version | Description        |
|-----------------|---------|--------------------|
| 3 February 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 in the 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

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 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.  |
| 1.0     | 514<br>515<br>614<br>615<br>616 | Business ID<br>Adjustments affecting acquisition cost and the gains<br>Business ID<br>Capital loss realized between group member companies<br>Adjustments affecting acquisition cost and the gains | New code              |
| 1.0     | 509<br>513<br>613               | Amount subtracted from acquisition price<br>Share of ownership after transfer (%)<br>Share of ownership after transfer (%)   | Code has been removed |
| 1.0     |                                 | Check #2034 ja #2035   | Check changed         |
| 1.0     |                                 | Check #2036 ja #2037   | New check             |

## 7 DATA FORMAT SPECIFICATION

| Code       | P/V | Calc. /check | Description   | Format             | Allowed values |
|------------|-----|--------------|---|--------------------|----------------|
| 000        | P   |              | Identifier  | AN8                | VSY71A26       |
| 198        | P   |              | Software-generated timestamp  | PPKKVVVV<br>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_AN2       |                |
| 010        | P   |              | Business ID of limited company  | YTUNNUS2           |                |
| 054        | P   |              | Accounting period   | PPKKVVVV-PPKKVVVV  |                |
| <b>OTS</b> |     |              | <b>Tax-exempt gains from sales, disposals, liquidations of corporate stocks booked among fixed assets</b> |                    |                |
| 001        | V   |              | Start of the "Tax-exempt capital gains and liquidation gains" data set                                    | N8                 |                |
| <b>OTS</b> |     |              | <b>Shares or stocks transferred</b>   |                    |                |
| 501        | V   | *V/P         | Company name  | AN70               |                |
| 514        | V   | *V/P         | Business ID   | YTUNNUS2           |                |
| 502        | V   | *V/P         | Country codetax residence   | MAATUNNUS          |                |

|            |   |      |  |           |  |
|------------|---|------|--|-----------|--|
| 503        | V | *V/P | Date acquired  | PPKKVVVV  |  |
| 504        | V | *V/P | Date sold  | PPKKVVVV  |  |
| 512        | V | *V/P | Ownership % before transfer  | +D3,2     |  |
| 506        | V | *V/P | Selling price/probable selling price   | R13,2     |  |
| 510        | V | *V/P | Capital loss resulting from intra-group transactions   | R13,2     |  |
| 515        | V | *V/P | Adjustments affecting acquisition cost and the gains   | R13,2     |  |
| 507        | V | *V/P | Acquisition cost, undepreciated, tax accounting  | R13,2     |  |
| 508        | V | *V/P | Selling costs  | R13,2     |  |
| 511        | V | *V/P | Tax-exempt capital gains from sales, disposals, liquidations   | R13,2     |  |
| 009        | V |      | End of the "Tax-exempt capital gains and liquidation gains" data set   | N8        |  |
| 078        | V | *V/P | Total tax-exempt capital and liquidation gains   | R13,2     |  |
| <b>OTS</b> |   |      | <b>Non-deductible losses from sales, disposals, liquidations of corporate stocks booked among fixed assets</b> |           |  |
| 001        | V |      | Start of the partial data set "Non-deductible capital losses and liquidation losses"                           | N8        |  |
| <b>OTS</b> |   |      | <b>Shares or stocks transferred</b>  |           |  |
| 601        | V | *V/P | Company name   | AN70      |  |
| 614        | V | *V/P | Business ID  | YTUNNUS2  |  |
| 602        | V | *V/P | Country code   | MAATUNNUS |  |
| 603        | V | *V/P | Date acquired  | PPKKVVVV  |  |
| 604        | V | *V/P | Date sold  | PPKKVVVV  |  |
| 612        | V | *V/P | Ownership interest before sale %,  | +D3,2     |  |
| 606        | V | *V/P | Selling price/probable selling price   | R13,2     |  |
| 615        | V | *V/P | Capital loss realized between group member companies   | R13,2     |  |
| 616        | V | *V/P | Adjustments affecting acquisition cost and the gains   | R13,2     |  |
| 607        | V | *V/P | Acquisition cost, undepreciated, tax accounting  | R13,2     |  |

|     |   |      |  |       |  |
|-----|---|------|--|-------|--|
| 608 | V | *V/P | Selling costs  | R13,2 |  |
| 609 | V | *V/P | Non-deductible loss  | R13,2 |  |
| 009 | V |      | End of the partial data set "Non-deductible capital losses and liquidation losses" | N8    |  |
| 090 | V | *V/P | Total non-deductible capital losses from sales, disposals, liquidations            | R13,2 |  |
| 999 | P |      | Final code   | N8    |  |

## 8 AUTOMATED CHECK PROCESSES

| New / Changed | Code  | Description of Calc. Rule / Check  |
|---------------|---|--|
| Changed       | 501, 502, 503, 504, 506, 507, 508, 510, 511, 512, 514, 515, 078 | #2034; If you made an entry in the data set of Tax-exempt capital gains and liquidation gains, all fields for the data set are required, and you must also populate Total tax-exempt capital and liquidation gains (078).  |
| Changer       | 601, 602, 603, 604, 606, 607, 608, 609, 612, 614, 615, 616, 090 | #2035; If you made an entry in the data set of Non-deductible capital losses and liquidation losses, all fields for the data set are required, and you must also populate Total non-deductible capital and liquidation losses (090).   |
| New           | 501, 502, 503, 504, 506, 507, 508, 510, 511, 512, 514, 515, 078 | #2036; If you report information Total tax-exempt capital and liquidation gains (078), you must also report all information in the Tax-exempt gains from sales, disposals, liquidations of corporate stocks booked among fixed assets partial data set. The exceptions are information Business ID (514) and Country code (502), of which only one must be provided.                               |
| New           | 601, 602, 603, 604, 606, 607, 608, 609, 612, 614, 615, 616, 090 | #2037; If you report information Total non-deductible capital losses from sales, disposals, liquidations (090), you must also report all information in the Non-deductible losses from sales, disposals, liquidations of corporate stocks booked among fixed assets partial data set. The exceptions are information Business ID (614) and Country code (602), of which only one must be provided. |

## 9 MESSAGES

Not applicable to this information flow.

## 10 LIST OF COUNTRY CODES

Find the required ISO3166 codes in the [List of country codes](#).