

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

## **DATA FILE SPECIFICATION 2026**

## TABLE OF CONTENTS

<b>1</b>	<b>INTRODUCTION</b>	<b>3</b>
<b>2</b>	<b>DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES</b>	<b>3</b>
<b>3</b>	<b>MAKING CORRECTIONS</b>	<b>3</b>
<b>4</b>	<b>PERIOD OF VALIDITY</b>	<b>3</b>
<b>5</b>	<b>COMBINED INFORMATION FLOWS</b>	<b>3</b>
<b>6</b>	<b>CHANGES TO THE PREVIOUS VERSION</b>	<b>4</b>
<b>7</b>	<b>DATA FORMAT SPECIFICATION</b>	<b>4</b>
<b>8</b>	<b>AUTOMATED CHECK PROCESSES</b>	<b>6</b>
<b>9</b>	<b>MESSAGES</b>	<b>6</b>
<b>10</b>	<b>LIST OF COUNTRY CODES</b>	<b>7</b>

## 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	514 515 614 615 616	Business ID Adjustments affecting acquisition cost and the gains Business ID Capital loss realized between group member companies Adjustments affecting acquisition cost and the gains	New code
1.0	509 513 613	Amount subtracted from acquisition price Share of ownership after transfer (%) 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 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](#).