Taxable capital gains and tax-deductible capital losses (71B)

DATA FILE SPECIFICATION 2026

TABLE OF CONTENTS

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

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 will 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	820	Capital and liquidation gains in total	New code
	822	Capital and liquidation losses in total	
	823	Capital gains in total	
	824	Capital and liquidation losses in total	
	830	Identifier type of the subject of sale	
	831	Name / description of property	
	832	Business ID / property identifier / country code	
	833	Selling price	
	834	Acquisition cost, undepreciated, tax accounting	
	835	Selling costs	
	836	Capital loss and liquidation loss	
	840	Subject of sale / Name / description of property	
	841	Subject of sale / Property identifier	
	842	Subject of sale / Country code	
	843	Selling price	
	844	Acquisition cost, undepreciated, tax accounting	
	845	Selling costs	
	846	Capital gain	
	850	Identifier type of the subject of sale	
	851	Name / description of property	
	852	Business ID / property identifier / country code	
	853	Selling price	
	854	Acquisition cost, undepreciated, tax accounting	
	855	Selling costs	
	856	Capital loss and liquidation loss	
	860	Previous years' allowable (or undeducted) capital and liquidation losses from other assets	
	861	Capital and liquidation gains on other assets after deduction of allowable losses from previous years	
	862	Previous years' allowable (or undeducted) capital and liquidation losses from fixed-asset shares and partnership interests	
	863	Capital and liquidation gains on fixed-asset shares after deduction of allowable losses from previous years	
	864	Total capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year	
	865	Total capital and liquidation gains on fixed-asset shares (after deduction of losses)	
	866	Total undeducted capital and liquidation losses from fixed-asset shares generated during the tax year	
	867	Previous years' allowable (or undeducted) capital and liquidation losses on partnership interests included in fixed assets	
	868	Total capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year	
	869	Total capital and liquidation losses from fixed-asset shares, generated during the tax year	
1.0	310	Ownership % before transfer	Code removed
	411	Share of ownership after transfer (%)	

Version	Identifier	Data element	Description
	762	Apartment number	
	775	Quantity sold	
	813	Share of ownership after transfer (%)	
1.0		#2012, #2013, #2014, #2015, #2016, #2017, #2018, #2019, #2020, #2021, #2022, #2023, #2024, #2025, #2026, #2027, #2028, #2029, #2030, #2031, #2032, #2033	New check
1.0		#1261, #1262, #1263, #1264, #1603, #1604, #1605	Check removed
1.0		#1685	Message removed

7   DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY71B26
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	
OTS			**Other assets**		
OT2			**2 Capital and liquidation gains on other assets**		
OHJ			Other assets includes capital and liquidation gains on the sale of a real estate unit, an apartment in a housing company, shares or partnership interests, for example		
001			Start of a partial data set	N8	
156	V	*V/P	Identifier type of the subject of sale 1 = Business ID 2 = Property identifier 3 = Country code	+N1	1,2,3
760	V	*V/P	Name / description of property	AN70	
761	V	*V/P	Business ID / property identifier / country code	AN23	
763	V	*V/P	Date acquired	PPKKVVVV	

Code	P/V	Calc. /check	Description	Format	Allowed values
764	V	*V/P	Date sold	PPKKVVVV	
765	V	*V/P	Share of ownership after the sale (%)	+D3,2	
766	V	*V/P	Selling price	R13,2	
767	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
768	V	*V/P	Selling costs	R13,2	
769	V	*V/P	Capital and liquidation gain	R13,2	
009			Partial data set end	N8	
820	V	*V/P	Capital and liquidation gains in total transfer the amount to the summary calculation of other assets below (section 5)	R13,2	
OT2			**3 Capital and liquidation losses from other assets deductible with limitations**		
OHJ			Capital and liquidation losses from shares and partnership interests included in other assets. Do not enter here capital or liquidation losses from the shares of a housing company or real estate company or from the shares of a limited liability company whose primary business is owning or holding real estate.		
001			Start of a partial data set	N8	
770	V	*V/P	Subject of sale / Name	AN70	
771	V	*V/P	Subject of sale / Business ID	YTUNNUS	
772	V		Subject of sale / Country code	MAATUNNUS	
773	V	*V/P	Date acquired	PPKKVVVV	
774	V	*V/P	Date sold	PPKKVVVV	
776	V	*V/P	Share of ownership before selling (%)	+D3,2	
777	V	*V/P	Selling price	R13,2	
778	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
779	V	*V/P	Selling costs	R13,2	
780	V	*V/P	Capital loss and liquidation loss	R13,2	
009			Partial data set end	N8	

Code	P/V	Calc. /check	Description	Format	Allowed values
474	V	#476	Total capital and liquidation losses deductible with limitations transfer the amount to the summary calculation of other assets below (section 5)	R13,2	
OT2			**4 Capital and liquidation losses from other assets deductible without limitations**		
OHJ			All other capital and liquidation losses included in other assets. Enter here capital and liquidation losses from real estate units, housing companies and real estate companies, for example. Also enter capital and liquidation losses from ETFs, warranties, forward contracts, options and bond loans, and – under certain conditions – on investment fund units.		
001			Start of a partial data set	N8	
830	V	*V/P	Identifier type of the subject of sale 1 = Business ID 2 = Property Identifier 3 = Country code	+N1	1,2,3
831	V	*V/P	Name / description of property	AN70	
832	V	*V/P	Business ID / property identifier / country code	AN23	
833	V	*V/P	Selling price	R13,2	
834	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
835	V	*V/P	Selling costs	R13,2	
836	V	*V/P	Capital loss and liquidation loss	R13,2	
009			Partial data set end	N8	
822	V	*V/P	Capital and liquidation losses in total (transfer to tax return 6B or 6U)	R13,2	
OT2			**5 Summary: Capital and liquidation gains and capital and liquidation losses on other assets**		
781	V		Capital and liquidation gains on other assets in total (transfer from section 2)	R13,2	
860	V		Previous years' allowable (or undeducted) capital and liquidation losses from other assets	R13,2	
861			Capital and liquidation gains on other assets after deduction of allowable losses from previous years	R13,2	
782	V		Total capital and liquidation losses deductible with limitations, generated during the tax year (transfer	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			from section 3)		
784	V	#785	**Total capital and liquidation gains on other assets** (transfer to tax return 6B or 6U) **or**	R13,2	
785	V	#784	**Total undeducted capital and liquidation losses from other assets, generated during the tax year** (do not transfer to tax return 6B or 6U, will be allowed for deduction in the following years).	R13,2	
OTS			**Fixed assets**		
OT2			**6 Capital and liquidation gains on fixed-asset shares**		
OHJ			Capital and liquidation gains on fixed-asset shares (including capital and liquidation gains on the sale of shares in a housing company or real estate company)		
001	V	V/P	Start of a partial data set	N8	
701	V	*V/P	Subject of sale / Name	AN70	
756	V	*V/P	Subject of sale / Business ID	YTUNNUS	
702	V	*V/P	Subject of sale / Country code	MAATUNNUS	
703	V	*V/P	Date acquired	PPKKVVVV	
704	V	*V/P	Date sold	PPKKVVVV	
712	V	*V/P	Share of ownership after the sale (%)	+D3,2	
706	V	*V/P	Selling price or probable selling price	+D3,2	
707	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
708	V	*V/P	Selling costs	R13,2	
710	V	*V/P	Capital and liquidation gain	R13,2	
009	V	V/P	Partial data set end	N8	
077	V	*V/P	Capital and liquidation gains in total transfer to summary calculation of fixed assets (section 12)	R13,2	
OT2			**7 Capital and liquidation losses from fixed-asset shares deductible with limitations**		

Code	P/V	Calc. /check	Description	Format	Allowed values
OHJ			Do not enter here capital or liquidation losses from the shares of a housing company or real estate company or from the shares of a limited liability company whose primary business is owning or holding real estate		
001	V	V/P	Start of a partial data set	N8	
801	V	*V/P	Subject of sale / Name	AN70	
757	V	*V/P	Subject of sale / Business ID	YTUNNUS	
802	V	*V/P	Subject of sale / Country code	MAATUNNUS	
803	V	*V/P	Date acquired	PPKKVVVV	
804	V	*V/P	Date sold	PPKKVVVV	
812	V	*V/P	Share of ownership before selling (%)	+D3,2	
806	V	*V/P	Selling price or probable selling price	R13,2	
807	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
808	V	*V/P	Selling costs	R13,2	
809	V	*V/P	Dividends or group contribution from a sold company that was owned for less than a year	R13,2	
811	V	*V/P	Capital and liquidation loss deductible with limitations	R13,2	
009	V	V/P	Partial data set end	N8	
089	V	*V/P	Total capital and liquidation losses deductible with limitations transfer to summary calculation of fixed assets (section 12)	R13,2	
OT2			**8 Capital and liquidation gains on partnership interests included in fixed assets**		
001	V	V/P	Start of a partial data set	N8	
300	V	*V/P	Subject of sale / Name	AN70	
758	V	*V/P	Subject of sale / Business ID	YTUNNUS	
303	V	*V/P	Date acquired	PPKKVVVV	
304	V	*V/P	Date sold	PPKKVVVV	
311	V	*V/P	Share of ownership after the sale (%)	+D3,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
306	V	*V/P	Selling price or probable selling price	R13,2	
307	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
308	V	*V/P	Selling costs	R13,2	
309	V	*V/P	Capital and liquidation gain	R13,2	
009	V	V/P	Partial data set end	N8	
079	V	*V/P	Capital and liquidation gains in total transfer to summary calculation of fixed assets (section 12)	R13,2	
OT2			**9 Capital and liquidation losses from partnership interests included in fixes assets and deductible with limitations**		
001	V	V/P	Start of a partial data set	N8	
400	V	*V/P	Subject of sale / Name	AN70	
759	V	*V/P	Subject of sale / Business ID	YTUNNUS	
403	V	*V/P	Date acquired (	PPKKVVVV	
404	V	*V/P	Date sold	PPKKVVVV	
410	V	*V/P	Share of ownership before selling (%)	+D3,2	
406	V	*V/P	Selling price or probable selling price	R13,2	
407	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
408	V	*V/P	Selling costs	R13,2	
409	V	*V/P	Capital and liquidation loss deductible with limitations	R13,2	
009	V	V/P	Partial data set end	N8	
080	V	*V/P	Total capital and liquidation losses deductible with limitations transfer to summary calculation of fixed assets (section 12)	R13,2	
OT2			**10 Capital gains on real estate included in fixed assets**		
001	V	V/P	Start of a partial data set	N8	
840	V	*V/P	Subject of sale / Name / description of property	AN70	

Code	P/V	Calc. /check	Description	Format	Allowed values
841	V	*V	Subject of sale / Property identifier	AN23	
842	V	*V	Subject of sale / Country code	MAAKOODI	
843	V	*V/P	Selling price	R13,2	
844	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
845	V	*V/P	Selling costs	R13,2	
846	V	*V/P	Capital gain	R13,2	
009	V	V/P	Partial data set end	N8	
823	V	*V/P	Capital gains in total (transfer to tax return 6B or 6U)	R13,2	
OT2			**11 Capital and liquidation losses from real estate included in fixed assets and on the sale of housing company and real estate company shares, deductible without limitations**		
001			Start of a partial data set	N8	
850	V	*V/P	Identifier type of the subject of sale 1 = Business ID 2 = Property identifier 3 = Country code	+N1	1,2,3
851	V	*V/P	Name / description of property	AN70	
852	V	*V/P	Business ID / property identifier / country code	AN23	
853	V	*V/P	Selling price	R13,2	
854	V	*V/P	Acquisition cost, undepreciated, tax accounting	R13,2	
855	V	*V/P	Selling costs	R13,2	
856	V	*V/P	Capital loss and liquidation loss	R13,2	
009			Partial data set end	N8	
824	V	*V/P	Capital and liquidation losses in total (transfer to tax return 6B or 6U)	R13,2	
OT2			**12 Summary: Capital and liquidation gains and capital and liquidation losses on fixed assets**		
OT3			**Capital and liquidation gains and capital and liquidation losses on fixed-asset shares**		

Code	P/V	Calc. /check	Description	Format	Allowed values
786	V		Capital and liquidation gains on fixed-asset shares in total (transfer from section 6)	R13,2	
862	V		Previous years' allowable (or undeducted) capital and liquidation losses from fixed-asset shares and partnership interests	R13,2	
863	V		Capital and liquidation gains on fixed-asset shares after deduction of allowable losses from previous years (if there is no loss for the tax year, transfer this to tax return 6B or 6U)	R13,2	
869	V		Total capital and liquidation losses from fixed-asset shares, generated during the tax year (transfer from section 7)	R13,2	
864	V		Total capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year (transfer from section 9)	R13,2	
865			**Total capital and liquidation gains on fixed-asset shares (after deduction of losses)** (transfer to tax return 6B or 6U) **or**	R13,2	
866			**Total undeducted capital and liquidation losses from fixed-asset shares generated during the tax year** (do not transfer to tax return 6B or 6U, will be allowed for deduction in the following years).	R13,2	
OT3			**Capital and liquidation gains and capital and liquidation losses on** **partnership interests included in fixed assets**		
074	V		Total capital and liquidation gains on partnership interests included in fixed assets (transfer from section 8)	R13,2	
867	V		Previous years' allowable (or undeducted) capital and liquidation losses on partnership interests included in fixed assets	R13,2	
075	V		Capital and liquidation gains on partnership interests included in fixed assets after deduction of allowable losses from previous years (if there is no loss for the tax year, transfer this to tax return 6B or 6U)	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
868	V		Total capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year (transfer from section 9 any loss that has not been used to offset capital and liquidation gains on fixed assets during the tax year)	R13,2	
476	V	#474	**Total capital and liquidation gains on partnership interests included in fixed assets (after deduction of losses)** (transfer to tax return 6B or 6U) or	R13,2	
477	V		**Total undeducted capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year** (do not transfer to tax return 6B or 6U, will be allowed for deduction in the following years)	R13,2	
999	P		Final code	N8	

8   AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
New	075, 476, 477, 784, 785, 822, 823, 824, 863, 865, 866	#2012; You must populate one of the 075, 476, 477, 784, 785, 822, 823, 824, 863, 865, 866 on annettavadata elements.
New	156, 760, 761, 763, 764, 765, 766, 767, 768, 769, 820	#2013; If you made an entry in the data set of 2 Capital and liquidation gains on other assets, all fields for the data set are required, and you must also populate Capital and liquidation gains in total (820).
New	770, 771, 773, 774, 776, 777, 778, 779, 780, 474	#2014; If you made an entry in the data set of 3 Capital and liquidation losses from other assets deductible with limitations, all fields for the data set are required, and you must also populate Total capital and liquidation losses deductible with limitations (474). The exceptions are information Subject of sale / Business ID (771) and Subject of sale / Country code (772), of which only one must be provided.
New	830, 831, 832, 833, 834, 835, 836, 822	#2015; If you made an entry in the data set of 4 Capital and liquidation losses from other assets deductible without limitations, all fields for the data set are required, and you must also populate Capital and liquidation losses in total (822).

New / Changed	Code	Description of Calc. Rule / Check
New	701, 756, 702, 703, 704, 712, 706, 707, 708, 710, 077	#2016; If you made an entry in the data set of 6 Capital and liquidation gains on fixed-asset shares, all fields for the data set are required, and you must also populate Capital and liquidation gains in total (077). The exceptions are information Subject of sale / Business ID (756) and Subject of sale / Country code (702) of which only one must be provided.
New	801, 757, 802, 803, 804, 812, 806, 807, 808,809, 811, 089	#2017; If you made an entry in the data set of 7 Capital and liquidation losses from fixed-asset shares deductible with limitations, all fields for the data set are required, and you must also populate Total capital and liquidation losses deductible with limitations (089). The exceptions are information Subject of sale / Business ID (757) and Subject of sale / Country code (802), of which only one must be provided.
New	300, 758, 303, 304, 311, 306, 307, 308, 309, 079	#2018; If you made an entry in the data set of 8 Capital and liquidation gains on partnership interests included in fixed assets, all fields for the data set are required, and you must also populate Capital and liquidation gains in total (079).
New	400, 759, 403, 404, 410, 406, 407, 408, 409, 080	#2019; If you made an entry in the data set of 9 Capital and liquidation losses from partnership interests included in fixes assets and deductible with limitations, all fields for the data set are required, and you must also populate Total capital and liquidation losses deductible with limitations (080).
New	840, 841, 842, 843, 844, 845, 846, 847, 823	#2020; If you made an entry in the data set of 10 Capital gains on real estate included in fixed assets, all fields for the data set are required, and you must also populate Capital gains in total (823). The exceptions are information Subject of sale / Property identifier (841) and Subject of sale / Country code (842), of which only one must be provided.
New	850, 851, 852, 853, 854, 855, 856, 824	#2021; If you made an entry in the data set of 11 Capital and liquidation losses from real estate included in fixed assets and on the sale of housing company and real estate company shares, deductible without limitations, all fields for the data set are required, and you must also populate Capital and liquidation losses in total (824).
New	156, 760, 761, 763, 764, 765, 766, 767, 768, 769, 820	#2022; If you report information Capital and liquidation gains in total (820), you must also report all information in the 2 Capital and liquidation gains on other assets partial data set.
New	770, 771, 773, 774, 776, 777, 778, 779, 780, 474	#2023; If you report information Total capital and liquidation losses deductible with limitations (474), you must also report all information in the 3 Capital and liquidation losses from other assets deductible with limitations partial data set. The exceptions are information Subject of sale / Business ID (771) and Subject of sale / Country code (772), of which only one must be provided.
New	830, 831, 832, 833,	#2024; If you report information Capital and liquidation losses in total (822), you must also report all information in the 4 Capital and liquidation losses from other assets deductible without limitations partial data set

New / Changed	Code	Description of Calc. Rule / Check
	834, 835, 836, 822	
New	701, 756, 702, 703, 704, 712, 706, 707, 708, 710, 077	#2025; If you report information Capital and liquidation gains in total (077), you must also report all information in the 6 Capital and liquidation gains on fixed-asset shares partial data set. The exceptions are information Subject of sale / Business ID (756) and Subject of sale / Country code (702of which only one must be provided.
New	801, 757, 802, 803, 804, 812, 806, 807, 808,809, 811, 089	#2026; If you report information Total capital and liquidation losses deductible with limitations (089), you must also report all information in the 7 Capital and liquidation losses from fixed-asset shares deductible with limitations partial data set. The exceptions are information Subject of sale / Business ID (757) and Subject of sale / Country code (802), of which only one must be provided.
New	300, 758, 303, 304, 311, 306, 307, 308, 309, 079	#2027; If you report information Capital and liquidation gains in total (079), you must also report all information in the 8 Capital and liquidation gains on partnership interests included in fixed assets partial data set
New	400, 759, 403, 404, 410, 406, 407, 408, 409, 080	#2028; If you report information Total capital and liquidation losses deductible with limitations (080), you must also report all information in the 9 Capital and liquidation losses from partnership interests included in fixes assets and deductible with limitations partial data set.
New	840, 841, 842, 843, 844, 845, 846, 847, 823	#2029; If you report information Capital gains in total (823), you must also report all information in the 10 Capital gains on real estate included in fixed assetspartial data set. The exceptions are information Subject of sale / Property identifier (841) and Subject of sale / Country code (842), of which only one must be provided.
New	850, 851, 852, 853, 854, 855, 856, 824	#2030; If you report information Capital and liquidation losses in total (824), you must also report all information in the 11 Capital and liquidation losses from real estate included in fixed assets and on the sale of housing company and real estate company shares, deductible without limitations partial data set
New	784, 785	#2031; Only one of the data Total capital and liquidation gains on other assets (784) and Total undeducted capital and liquidation losses from other assets, generated during the tax year (785) can be provided.
	156, 761	#1814; If Identifier type of the subject of sale , 156=1 (Business ID), the format of the Company's Business ID / Property identifier / country code (761) must be the YTUNNUS format. If 156=2 (Property identifier), the format for the 761 data element must be AN23. If 156=3 (Country code), the format for the 761 data element must be MAATUNNUS.
New	830, 832	#2032; If Identifier type of the subject of sale, 830=1 (Business ID), the format of the Company's Business ID / Property identifier / country code (832) must be the YTUNNUS format. If 830=2 (Property identifier), the format for the 832

New / Changed	Code	Description of Calc. Rule / Check
		data element must be AN23. If 830=3 (Country code), the format for the 832 data element must be MAATUNNUS.
New	850, 852	#2033; If Identifier type of the subject of sale, 850=1 (Business ID), the format of the Company's Business ID / Property identifier / country code (852) must be the YTUNNUS format. If 850=2 (Property identifier), the format for the 852 data element must be AN23. If 850=3 (Country code), the format for the 852 data element must be MAATUNNUS.

9   MESSAGES

New / Changed	Code	Description of the message
	077, 089	#1815; You have entered a value into Total taxable capital and liquidation gains (077) or Total deductible losses against capital gains and liquidation gains (089). Please re-check that the shares were in true business use, not shares related to other property and assets (information on other property must go to sections 4 and 5).

10   LIST OF COUNTRY CODES

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