

# **Profit-and-loss account for corporation's or joint benefit administration's agricultural source of income (7M)**

## **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>

## 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 make corrections to 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 then 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 with 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.

## 7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY07M26
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>Specification of revenue and expenditure from agriculture</b>		
<b>OT2</b>			<b>Revenues</b>		
210	V	H	Revenue from sales of farm animals (not periodized sales revenue)	G13,2	
211	V		Periodized revenues from sales of farm animals	G13,2	
212	V	H	Part to be treated as the tax year's profit	G13,2	
213	V	H	Income from selling accommodation services, etc.	G13,2	
214	V	H	Income from selling farm animal products	G13,2	
215	V	H	Income from selling cultivated plants	G13,2	
216	V	H	Other revenue from sales	G13,2	
443	V	H	Subsidies and compensation received	G13,2	
337	V		Receipts of dividends and profit surplus (enclose Form 73 to specify)	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
338	V	H	Receipts of dividends and profit surplus (taxable part)	G13,2	
566	V		Interest received from group undertakings/companies	G13,2	
567	V		Interest income from associated/affiliated companies	G13,2	
568	V		Other interest income	G13,2	
219	V	H	Reversal of balancing reserve	G13,2	
445	V	H	Other revenue	G13,2	
792	V		Total revenues	G13,2	
<b>OT2</b>			<b>Expenses</b>		
446	V	H	Purchases and changes in inventory (not periodized acquisition costs for farm animals)	G13,2	
227	V		Periodized acquisition costs for farm animals	G13,2	
228	V	H	Part to be treated as deductible depreciation expense for the year	G13,2	
225	V	H	Wages and fees	G13,2	
447	V	H	Pension and other contributions	G13,2	
448	V		Depreciation (Form 62)	G13,2	
231	V	H	Deductible part of depreciation expenses	G13,2	
575	V		Interest paid to group companies	G13,2	
576	V		Interest paid to associated/affiliated companies	G13,2	
577	V		Other interest expenses	G13,2	
578	V		Financial expenses treated as interest expenses	G13,2	
579	V		Adjusted portion of interest paid	G13,2	
232	V	H	Balancing reserve for the tax year	G13,2	
449	V	H	Other expenses	G13,2	
793	V	H	Total expenses	G13,2	
<b>OT2</b>			<b>Taxable profits or deductible losses</b>		
502	V/P	#507	Profit for the agricultural source of income	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
		H			
504	V	H	Amounts not taken into consideration when calculating the allowable loss	R13,2	
507	V/P	#502 H	Loss for the agricultural source of income	R13,2	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	502 507	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, the fields are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value): 502 or 507  #94; This field # already contains a populated exclusive field &. Only one or the other can be populated.
	502 507	#1208; Either 502 or 507 must be populated, one or both can be zero.

## 9 MESSAGES

New / Changed	Code	Description of the message
	210 212 213 214 215 216 443 338 566 567 568 219 445 446 228 225 447 231 575 576	If the sum of (210+212+213+214+215+216+443+338+566+567+568+219+445) net of the sum of (446+228+225+447+231+575+576+577+578+579+232+449) is different from the value of data element 502, or from the sum of the 504 and 507 data elements, the system displays this error message  #1252; The sum of (210+212+213+214+215+216+443+338+566+567+568+219+445) net of (446+228+225+447+231+575+576+577+578+579+232+449) is not the same as the entry in 502 or not the same as the sum of 504 and 507

New / Changed	Code	Description of the message
	577 578 579 232 449 502 504 507	