

List of a corporate entity's securities and book-entry shares (8A)

DATA FILE SPECIFICATION 2026

Table of contents

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

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. Please 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 the other 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	148 248 348 448 600 601 602 603	Quantity, pcs / Fixed assets Quantity, pcs / Financial assets Quantity, pcs / act on income tax (TVL) Quantity, pcs / Other assets Quantity total pcs / Fixed assets Quantity total pcs / Financial assets Quantity total pcs / act on income tax (TVL) Total quantity, pcs / Other assets	Format changed from N20 to AN16
1.0	610 611 612 613 614 615 616 620 621 622	Name of company or cooperative/ Shares acquired in a related-party share exchange Business ID Share quantity Total mathematical value before share exchange / Shares acquired in a related-party share exchange Comparison values per unit / Shares acquired in a related-party share exchange Total comparison values / Shares acquired in a related-party share exchange Asset type of shares acquired in a related-party share exchange Share quantity / Shares acquired in a related-party share exchange in total Total mathematical value before share exchange / Shares acquired in a related-party share exchange in total Total comparison values / Shares acquired in a related-party share exchange in total	New code
1.0		Check #2038, #2039	Check changed
1.0		Check #2041	New check
1.0		Message #2040	New message

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY08A26
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	

Code	P/V	Calc. /check	Description	Format	Allowed values
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
OTS			Fixed assets (Business Tax Act (EVL))		
001	V		Start of 140 to 151 partial data set, quantity of sets	N8	
140	V		Complete name of limited company or cooperative / Fixed assets	AN140	
141	V		Business ID	YTUNNUS	
148	V		Quantity, pcs / Fixed assets	AN16	
149	V		Undepreciated acquisition cost for income tax purposes / Fixed assets	R13,2	
150	V	T	Comparison value of each / Fixed assets	AN16	
151	V		Comparison value, totals / Fixed assets	R13,2	
009	V		End of partial data set 140 to 151	N8	
600	V		Quantity total pcs / Fixed assets	AN16	
556	V		Total undepreciated acquisition cost for income-tax purposes, fixed assets	R13,2	
562	V		Fixed assets' comparison value at the end of the tax year, totals	R13,2	
OTS			Financial assets (Business Tax Act (EVL))		
001	V		Start of 240 to 251 partial data set, quantity of sets	N8	
240	V		Complete name of limited company or cooperative / Financial assets	AN140	
241	V		Business ID	YTUNNUS	
248	V		Quantity, pcs / Financial assets	AN16	
249	V		Undepreciated acquisition cost for income tax purposes / Financial assets	R13,2	
250	V	T	Comparison value of each / Financial assets	AN16	
251	V		Comparison value, totals / Financial assets	R13,2	
009	V		End of partial data set 240 to 251	N8	
601	V		Quantity total pcs / Financial assets	AN16	
559	V		Total undepreciated acquisition cost for income-tax	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			purposes, financial assets		
565	V		Total comparison value of financial assets at the end of the tax year	R13,2	
OTS			Other assets (Business Tax Act (EVL))		
001	V		Start of 440 to 451 partial data set, quantity of sets	N8	
440	V		Complete name of limited company or cooperative / Other assets	AN140	
441	V		Business ID	YTUNNUS	
448	V		Quantity, pcs / Other assets	AN16	
449	V		Undepreciated acquisition cost for purposes of income tax / Other assets	R13,2	
450	V	T	Comparison value of each / Other assets	AN16	
451	V		Comparison value, totals / Other assets	R13,2	
009	V		End of partial data set 440 to 451	N8	
603	V		Total quantity, pcs / Other assets	AN16	
604	V		Total undepreciated acquisition cost, for income tax purposes, of other assets	R13,2	
605	V		Total comparison value of other assets at the end of the tax year	R13,2	
OTS			Other long-term investments (act on income taxation (TVL))		
001	V		Start of 340 to 351 partial data set, quantity of sets	N8	
340	V		Complete name of limited company or cooperative / act on income tax (TVL)	AN140	
341	V		Business ID	YTUNNUS	
348	V		Quantity, pcs / act on income tax (TVL)	AN20	
349	V		Undepreciated acquisition cost for income tax purposes / act on income tax (TVL)	R13,2	
350	V	T	Comparison value of each / act on income tax (TVL)	AN16	
351	V		Comparison value, totals / act on income tax (TVL)	R13,2	
009	V		End of partial data set 340 to 351	N8	

Code	P/V	Calc. /check	Description	Format	Allowed values
602	V		Quantity total pcs / act on income tax (TVL)	AN16	
558	V		Total undepreciated acquisition cost of other long-term investments, for income-tax purposes (act on income tax (TVL))	R13,2	
564	V		Other long-term investments' comparison value at the end of the tax year, totals (act on income tax (TVL))	R13,2	
OTS			Shares acquired in a related-party share exchange (on or after 1 January 2017)		
001	V		Start of 610 to 616 partial data set, quantity of sets	N8	
610	V	*	Name of company or cooperative/ Shares acquired in a related-party share exchange	AN140	
611	V	*	Business ID	YTUNNUS	
612	V	*	Share quantity	AN16	
616	V/P	*	Asset type of shares acquired in a related-party share exchange 1 = Fixed assets (Business Tax Act (EVL)) 2 = Financial assets (Business Tax Act (EVL)) 3 = Other assets (Business Tax Act (EVL)) 4 = Other long-term investments (act on income taxation (TVL))	N1	1, 2, 3, 4
613	V	*	Total mathematical value before share exchange / Shares acquired in a related-party share exchange	R12,3	
614	V	*	Comparison values per unit / Shares acquired in a related-party share exchange	AN16	
615	V	*	Total comparison values / Shares acquired in a related-party share exchange	R13,2	
009	V		End of partial data set 610 to 616	N8	
620	V		Share quantity / Shares acquired in a related-party share exchange in total	AN16	
621	V		Total mathematical value before share exchange / Shares acquired in a related-party share exchange in total	R13,2	
622	V		Total comparison values / Shares acquired in a related-party share exchange in total	R13,2	
489	V		Total undepreciated acquisition cost of fixed assets, financial assets, other assets, and other	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			long-term investments, for income-tax purposes (act on income tax (TVL))		
490	V		Comparison value, totals, of fixed assets, financial assets, other assets, and other long-term investments (act on income tax (TVL))	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
Changed	150, 250, 350, 450, 614	<p>If Comparison value of each (150, 250, 350, 450, 614) is less than EUR 10.00, the data format is R1.3. If Comparison value of each is EUR 10.00 or more, the data format is R13.2.</p> <p>#2038; If Comparison value of each (150, 250, 350, 450, 614) is less than EUR 10.00, the data format is R1.3. If Comparison value of each is EUR 10.00 or more, the format of the information is R13.2</p>
Changed	148, 248, 348, 448, 600, 601, 602, 603, 612, 620	<p>Check that the Quantity, pcs fields 148, 248, 348, 448, 600, 601, 602, 603, 612 and 620 is numeric and has a maximum of four decimal places. Negative numbers are not allowed.</p> <p>#2039; Error in Quantity, pcs data 148, 248, 348, 448, 600, 601, 602, 603, 612 or 620. The value must be numeric and has a maximum of four decimal places. Negative numbers are not allowed.</p>
New	610, 611, 612, 613, 614, 615, 616	<p>If information has been provided in items 610, 611, 612, 613, 614 or 615, the information Asset type of shares acquired in a related-party share exchange (616) is mandatory.</p> <p>#2041; Also provide the Asset type of shares acquired through benefit share exchange (616) in the section "Shares acquired in a related-party share exchange"</p>

9 MESSAGES

New / Changed	Code	Description of the message
	140, 141, 148, 149, 150, 151	<p>If any of the data elements 140, 148, 149, 150 or 151 is populated while nothing is entered in 141, the system displays error message:</p> <p>#1858; Please remember to also give the company Business IDs for the "Fixed assets (EVL)" section,</p>
	240, 241, 248, 249, 250, 251	<p>If any of the data elements 240, 248, 249, 250 or 251 is populated while nothing is entered in 241, the system displays error message:</p> <p>#1859; Please remember to also give the company Business IDs for the "Financial assets (EVL)" section.</p>

	440, 441, 448, 449, 450, 451	If any of the data elements 440, 448, 449, 450 or 451 is populated while nothing is entered in 441, the system displays error message: #1860; Please remember to also give the company Business IDs for the “Other assets (EVL)” section.
	340, 341, 348, 349, 350, 351	If any of the data elements 340, 348, 349, 350 or 351 is populated while nothing is entered in 341, the system displays error message: #1861; Please remember to also give the company Business IDs for the “Other long-term investments (TVL)” section.
New	610, 611, 612, 613, 614, 615, 616	If any of the data elements 610, 612, 613, 614, 615 or 616 is populated while nothing is entered in 611, the system displays error message: #2040; Please remember to also give the company Business IDs for the "Shares acquired in a related-party share exchange" section.