

APPLICATION FOR A REFUND OF EXCISE DUTY ON AGRICULTURAL ENERGY PRODUCTS (EVPH)

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
3.2.2026	1.0	First release

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 > IT 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 website at [Forms](#) (*vero.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 the Ilmoitin.fi webpage [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 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 1.3.2026 in Ilmoitin.fi in the live environment. They will then continue to be in force until a new version of this specification is released.

4 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 > IT developers > Data format specifications > Income tax returns > Allowed combinations of forms for electronic income tax returns (xlsx)*)

5 CHANGES TO THE PREVIOUS VERSION

Version	Identifier	Data element	Description
1.0	000	Identifier	The year is changed.

6 DATA FORMAT SPECIFICATION

Code	P/V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VSYEVP26
045	P		Service provider's ID code	AN3	
048	V		Software that generated the file	AN35	
014	P		Identifier of the software that generated the file	Y_TUNNUS_ AN2	
198	P		Software-generated timestamp	PPKKVVVVH HMMSS	
010	P		Taxpayer's personal ID or Business ID	YTUNNUS2 HETU2	
610	P		Size of company Size of company in numbers: 1 = SME (net sales at most €50 million or balance sheet total at most €43 million, and no more than 250 employees) 2 = Large enterprise (net sales more than €50 million or balance sheet total more than €43 million, and at least 250 employees)	N1	1,2
600	V	*	I have received agricultural subsidies (1=yes)	N1	1
601	V	*	I practise grain drying (1=yes)	N1	1
599	V	*	I am a professional greenhouse cultivator (1=yes)	N1	1
599	V	*	I am a professional water farmer (1=Yes)	N1	1
602	V	*	Light fuel oil in other agriculture, litres	N7	
603	V	*	Heavy fuel oil in other agriculture, kilogrammes	N7	
605	V	*	Biofuel oil R in other agriculture, litres	N7	
697	V	*	Biofuel oil T in other agriculture, litres	N7	
604	V	*	Light fuel oil in greenhouse cultivation, litres	N7	

Code	P/V	L/T	Description	Format	Allowed values
606	V	*	Heavy fuel oil in greenhouse cultivation, kilogrammes	N7	
608	V	*	Biofuel oil R in greenhouse cultivation, litres	N7	
698	V	*	Biofuel oil T in greenhouse cultivation, litres	N7	
753	V	*	Light fuel oil in water farming, litres	N7	
754	V	*	Heavy fuel oil in water farming, kilograms	N7	
875	V	*	Biofuel oil R in water farming, litres	N7	
876	V	*	Biofuel oil T in water farming, litres	N7	
607	V	*	Electricity consumption, kWh	N7	
611	P		<p>A company requesting a refund of excise duty on energy products must state whether the company is in financial difficulties at the time of filing.</p> <p>A company requesting a refund of excise duty on energy products is in financial difficulties if, for example, it has been declared bankrupt or its restructuring proceedings have lapsed, or if a limited liability company has lost more than half of its share capital due to accumulated losses. Read more about being in financial difficulties at vero.fi/valmisteverotus > Valmisteverotuksen palautushakemukset > Valmisteverotuksen syventävät ohjeet (available in Finnish and Swedish).</p> <p>1 = Yes 2 = No</p>	N1	1,2
999	P		Final code	N8	

7 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	600 601 599 699	#1810; You must populate one of the following: I have received agricultural Csubsidies (1=Yes) (600), I have drying equipment for grain (1=Yes) (601), I am a greenhouse operator (1=Yes) (599) or I am a professional water farmer (1=Yes) (699).
	602 603 604 605 606 607 608 697 698 753 754 875 876	#1809; The value for data elements Light fuel oil in other agriculture, litres (602), Heavy fuel oil in other agriculture, kilograms (603), Biofuel oil R in other agriculture, litres (605), Biofuel oil T in other agriculture, litres (697), Light fuel oil in greenhouse cultivation, litres (604), Heavy fuel oil in greenhouse cultivation, kilograms (606), Biofuel oil R in greenhouse cultivation, litres (608), Biofuel oil T in greenhouse cultivation, litres (698), Electricity consumption in kWh (607), Light fuel oil in water farming, litres (753), Heavy fuel oil in water farming, kilograms (754), Biofuel oil R in water farming, litres (875) or Biofuel oil T in water farming, litres (876) may not be 0. The field must be empty or the value must be > 0.

8 MESSAGES

No messages applicable to this information flow.