

**REPORTING CONSTRUCTION-SECTOR DETAILS FILER  
IDENTIFICATION SECTION  
(VSRACYHT)**

**DATA FORMAT SPECIFICATION**

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# Version history

Date	Version	Description
7.5.2018	1.5	Format is updated Data elements are now presented in the new format The '048 Software that produced the file' is added, and is now included in the specification Checks with appropriate error codes are added #XXX;

## 1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Electronic filing of information returns General description](#).

Use the ISO 8859-1 (Latin 1) character set. .

## 2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

For more information on how filers must identify themselves electronically, on the requirements on Katso ID and Katso Role, and on the information flow's check routine for authorizations, click [here](#).

Those who buy *services of the construction sector* must file reports on what they buy, giving details to the Tax Administration on the work done and on the contractors who do it. There is a specific information-reporting requirement on "shared construction sites": the person or company treated as the site's "project supervisor" must provide information for the Tax Administration about the people who work there. This requirement has been in force since 1 July 2014, and July 2014 was the first month when the Tax Administration collected the information.

Reports must be sent to the Tax Administration every month. The deadline is the fifth day of the second month after the reporting month. In this way, reports must be filed by 5 September in order to give the required details for July.

Tax Administration's "Information-reporting requirement in the construction sector" article has more precise information on the people and businesses who must file the reports – [Rakentamiseen liittyvä tiedonantovelvollisuus](#) (in Finnish and Swedish).

## 3 MAKING CORRECTIONS

When giving the report for a month, the first permissible report type is the basic report (the 'P' type). Our software acknowledges receipt and sends back a **filing code** and records the exact hour of receipt. It is permissible to file several 'Basic' filings during a month in some circumstances, including situations where multiple building sites each have their own managers who prepare reports. Each report has a unique **filing code**. **You must refer to the filing code if you correct or delete the filing later.**

You are expected to make corrections to any errors in a previously submitted filing by sending us a replacement (filing type 'K'), which must contain the **filing code** that tracks the original filing – in other words, your previously submitted Basic or Correction filing. The code will remain the same as long as corrective filings continue to be made (basic filing, first correction to it, second correction etc.). Use corrective filings for the following purposes:

- To add new details that were missing from the basic filing
- To remove some details from it, and

- To correct any erroneous details.

You must re-enter all the details that continue to be in force, even in the case of a long original filing that includes details for more than one building sites with no errors in them. Not only should the filing code be included but you must also re-enter all the required VSRAKYHT and VSTYONTE or VSURAKKA details, and follow the mandatory/voluntary rules for each data element.

Filers are entitled to make corrections retroactively for 12 months after the original due date.

*Example: You filed your May 2017 report on 5 July 2017. You can make corrections to any errors up to 5 July 2018.*

File a deletion ('D') if you have to remove an entire filing. This requires that you re-enter the values of the VSRAKYHT data set elements 100, 087, 053, 052, 020, 010, 150, 151, 152 and 153. As for the mandatory/voluntary elements of the data set 010, 150, 151, 152 and 153, you must include their values if the rules require it.

If you must enter corrections (a 'K' type of filing) or delete a previously filed report (a 'D' type of filing) you must send it via the same e-filing channel as you sent the original report.

#### 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that came into force 31 December 2015 and continue to be in force until a new version of this specification is released.

#### 5 CHANGES ON THE PREVIOUS VERSION

Version	ID	Data element	Description
1.5	048	Software application that produced the file	This is added, and is now included in the specification. It has previously been included as a voluntary data element.

#### 6 DATA FLOW COMBINATIONS

You may send us the following flows in the same computer file as you are sending your VSRAKYHT flow:

- VSURAKKA
- VSTYONTE

If you are reporting a Deletion of an earlier filing (type 'D'), you can send the VSRAKYHT data set alone.

#### 7 DATA FORMAT SPECIFICATION

ID	V/P	L/T	Description	Format	Values
000	P	*	Identifier	AN8	VSRAKYHT
100	P		Filing type P = Basic K = Correction (replaces what was previously filed) D = Deletion (deletes what was previously filed)	AN1	P,K,D

087	V/P *	Filing code See 11.1 Filing code	AN15	
101	V	Filing date and time Value is computer-generated, so you should leave this field blank.	PPKKVVVV HHMMSS	
053	P *	Reporting year See 11.3 Reporting year	VVVV	
052	P *	Reporting month See 11.4 Reporting month	KK	
<b>Filer's ID information</b>				
To give your name and Finnish personal or Business ID is the primary way to identify yourself as the filer.				
020	P	Filer's name See 11.2 Filer's name	AN200	
010	V/P *	Filer's Finnish Business ID or personal identity code	ALITP2    HETU2	
150	V/P *	Filer's foreign identity code	AN30	
151	V/P *	Type of the foreign ID code  1 = VAT-number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
152	V/P *	Filer's country of tax residence (ISO3166)	MAA TUNNUS	
153	V/P *	Filer's country of tax residence	AN35	
<b>Filer's address in the country of tax residence</b>				
154	V	Filer's home address with its 'c/o' details	AN50	
155	V/P *	Filer's address in the country of tax residence	AN100	
156	V/P *	Filer's PO box in the country of tax residence	AN9	
157	V/P *	Filer's postal code in the country of tax residence	AN12	
158	V/P *	Filer's post-office name in the country of tax residence	AN190	
159	V/P *	Country code of the address country	MAA TUNNUS	
160	V/P *	Country name of the address country	AN35	
<b>Name and address of a person to contact</b>				
We primarily use the address for sending letters asking the filer to give further details if this is necessary.				
200	V/P *	Last name of the person to contact	AN200	
201	V/P *	First name of the person to contact	AN100	
202	V/P *	Telephone of the person to contact  Write the phone number with +372 or other international prefix. (Estonia's prefix +372 is an example).	PUHELIN	
203	V/P *	E-mail of the person to contact	EMAIL	

204	V		'C/o' details of the person to contact	AN50	
205	V/P	*	Street address of the person to contact	AN100	
206	V/P	*	PO box of the person to contact	AN9	
207	V/P	*	Postal code of the person to contact	AN12	
208	V/P	*	Post-office name of the person to contact	AN190	
209	V/P	*	Country code of the person to contact	MAATUNN US	
210	V/P	*	Country name of the person to contact	AN35	
048	V		Software application that produced the file	AN35	
999	P		Final code	+N8	

## 8 DATA CHECKS

New/ Chang ed	ID	Description of rule
	000	Your filing may contain the main form (VSRACYHT) only once.  #943; You cannot file the information on the filer (VSRACYHT) but once.
	100 087	If the Type (100) is P (Basic), you should not enter a code (087).  #946; If the information on the filer (VSRACYHT) has the filing type (100) of P (basic report), you must not include a filing code (087).
	053	Reporting year (053) must not be in the future.  # 914; "Year in question" cannot be a future year.
	052 053	Reporting month (052 combined with 053) must not be in the future.  #931; "Month in question" cannot fall into a future year.
	052 053	Filings must be sent to the Tax Administration by the fifth day of the second month following the reporting month. However, it continues to be possible to send the Basic report and corrections to an earlier filing for 12 months after that.  <i>Example: It turns out that the company's filing for May 2017, sent to the Tax Administration on 5 July 2017, contained an error. The company can still make corrections to it until 5 July 2018.</i>  #932; Lowest permissible value for "month in question" is 14 months backwards from the 5th day of the current calendar month.
	010 150 151 152	If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give their Foreign identifier (150), its Type (151) and country of residence (152).  #915; If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give their Foreign identifier (150), its Type (151) and country of residence (152).
	152 153	Name of the filer's country of residence (153) is mandatory if Country Code (152) is XX.

		#918; You must give the name of the filer's country of residence if Country Code is XX.
150 010 151 152		If you populate one of the data elements Filer's foreign-issued identity code (150), Type of the foreign-issued code (151) and Filer's country of tax residence (152), you must populate them all.  This information is required if Filer's Finnish Business ID or personal identity code (010) has not been given.  #998; If you populate one of the three positions Filer's foreign-issued identity code (150), Type of the foreign-issued code (151) or Filer's country of tax residence (152), you must populate the other two as well.
160 159		Name of the filer's country of postal address (160) is mandatory if filer's Country Code (159) is XX.  #940; You must give the name of the filer's country of postal address if Country Code is XX.
200 100		Last name of a person to contact (200) is mandatory if filing type (100) is not D  #109; Compulsory information missing from record
201 100		First name of a person to contact (201) is mandatory if filing type (100) is not D  #109; Compulsory information missing from record
202 203 100		Either Telephone of the person to contact (202) or E-mail of the person to contact (203) must be populated if filing type (100) is not D  #937; You must either give a telephone number or an e-mail.
200 201 202 203 204 205 206 207 208 209		If you populated any of the contact person fields (the 202 to 209 data elements), you must also populate Name of the filer's person to contact (200 and 201).  #1053; If you populated any of the Site Contact Person fields (the 202 to 209 data elements), you must populate Name of the filer's person to contact (200 and 201), too.
209 210		Name of the contact person's country (210) is mandatory if contact person's Country Code (209) is XX.  #950; You must give the name of the contact person's country if Country Code is XX.
010 155 156 157 158 159		If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give the Filer's address (155) or the PO Box (156) and Postal Code (157), Name of Post Office (158) and the Country Code of that address (159).  #916; If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give the Filer's address (155) or the PO Box (156) and Postal Code (157), Name of Post Office (158) and the Country Code of that

		address (159).
	205 206 207 208 209	If you populate one of the following fields: Street address (205) or PO Box (206) and Post code (207), Post office (208) and Country Code (209) of the person to contact, they must all be populated.  #1052; If you populate one of the following fields: Street address (205) or PO Box (206) and Post code (207), Post office (208) and Country Code (209) of the person to contact, you must populate the rest of them, too.

## 9 NOTIFICATIONS

Not applicable to this information flow.

## 10 CONTACT DETAILS FOR TECHNICAL QUESTIONS

Enquiries by email: [tiedonsiirto@vero.fi](mailto:tiedonsiirto@vero.fi).

## 11 INSTRUCTIONS AND EXAMPLES

### 11.1 Filing code

This code is computer-generated. The filing channel generates it for any basic-type filing. In this way, if your filing is of the basic 'P' type, you should leave this field blank.

The filing code contains a character that indicates the channel being used:

- V = Ilmoitin.fi
- E = Lomake.fi

### 11.2 Filer's name

Developer / builder / party placing the order / main contractor / subcontractor / service recipient with leased employees working. Registered business name or in the case of a self-employed person, last name, first name(s).

### 11.3 Reporting year

Write the year in 'yyyy' format, i.e. write 2017. Enter the year when what you are reporting has occurred. Reporting year cannot be a future year.

### 11.4 Reporting month

Write the month in 'mm' format, i.e. write 06 for June. Enter the month when what you are reporting has occurred. Reporting month cannot be a future month. For permissible values, see 3 Making corrections.

## 12 APPENDIX

### APPENDIX 1 - How to use the name:value format to set up a report — an example

The illustration below shows how to complete the **VSRAKYHT** (000) filings. Filer's business name is 'Filer Company plc', this is their first report (type being 'basic'). Following a **VSRAKYHT** record in this example there are two **VSURAKKA** or **VSTYONTE** records

#### File:

**000:VSRAKYHT**

100:P

053:2017

052:07

020:Filer Company plc –details that concern the filer

010:1234567-9  
200:Last name of filer's person to contact  
201:First name of filer's person to contact  
202:+358401234567

**999:1**

**000:VSURAKKA or VSTYONTE**

010: 1234567-9

...

**999:2**

**000:VSURAKKA or VSTYONTE**

010: 1234567-9

...

**999:3**