

VH/7387/00.01.00/2020

1.0

## **Annual information return on profit surplus of a cooperative society, itemization (VSOKERIE)**

### **DESCRIPTION OF THE DATA FILE 2021**

## Table of contents

1	INTRODUCTION	2
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	2
3	MAKING CORRECTIONS	3
4	PERIOD OF VALIDITY	3
5	COMBINED INFORMATION FLOWS	3
6	CHANGES ON THE PREVIOUS YEAR	3
7	LIST OF THE DATA CONTENT	3
8	AUTOMATED CHECK PROCESSES	5
9	MESSAGES	5
10	EXAMPLE	6

## Version history

Date	Version	Description
26.1.2021	1.0	First release concerning the 2021 taxable year.

### 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

**Cooperatives that distribute profit surplus to their shareholders** must submit an annual information return on **all the surplus amounts that have become available during the tax year for cash payment to shareholders**, even if the shareholder-beneficiaries had not yet received the amounts.

To read more about annual information returns, go to [Forms](#) (*tax.fi > About us > Contact us > Forms > Annual information*).

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to [Methods of sign-in, roles and rights to represent organisations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles*).

### 3 MAKING CORRECTIONS

For year-specific instructions for making corrections, go to [Annual information returns](#) (*tax.fi > About us > IT developers > Data format specifications > Making corrections to electronically filed submittals of information returns*).

### 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 26 January 2021 and continue to be in force until a new version of this specification is released.

For information about deadlines for filing, see the year-specific schedule on [IT developers](#) (*vero.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulu vvvv*). The schedule is available in Finnish and Swedish.

### 5 COMBINED INFORMATION FLOWS

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

- VSOKVYHT

### 6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.0	15-18/058	Year of payment	Year changed

### 7 LIST OF THE DATA CONTENT

Position	Code	P/V	T	L/T	Description	Format	Permissible values
1-8	000	P	T		File identifier	AN8	VSOKERIE
10	082	V			Deletion	A1	D
12-13	084	P	T		Type of Payment 05 = Profit surplus 06 = Distribution of retained earnings of the cooperative, taxable as a surplus distribution	N2	05,06
15-18	058	P	T	*	Year of payment	VVVV	2021

Position	Code	P/V	T	L/T	Description	Format	Permissible values
					The calendar year when the surplus becomes available for payment to its beneficiary. For more information, see section 2 and the guidance for completing the return form.		
20-30	010	P	T	*	Business ID of the cooperative society that distributes surplus	YTUNNUS2	
32-35	207	P	T	*	The tax year for which the surplus was distributed	VVVV	
37-44	211	P	T	*	Date of the decision to distribute profit surplus	PPKKVVVV	
46-53	212	P	T	*	Date from which profit surplus has been ready for payment	PPKKVVVV	
55	210	P		H	Type of the cooperative, valid on the day when decision to distribute surplus was made:  <b>J</b> = Listed (under §33e.7 and §33a.2, Income Tax Act)  <b>M</b> = Other cooperative with at least 500 members  <b>S</b> = Other cooperative with less than 500 members	AN1	J,M,S
57-67	083	P	T	*	Beneficiary's Business ID/personal identity code	YTUNNUS   HETU	
69-92	085	V	ET	*	Beneficiary's name	AN24	
				V/ P			
93-106	234	P			Amount of (gross) profit surplus	R11,2	
107-120	235	V			Amount of tax withheld on profit surplus	R11,2	
121-134	240	V		H	Amount of equity shares in a cooperative society See Instructions for filling out the form.	R11,2	
136	237	V			Carries YEL/MYEL pension insurance (0=No, 1=Yes)	N1	0,1
138	241	V		H	Deductible for the cooperative society. (0=No, 1=Yes)  See Instructions for filling out the form.	N1	0,1

Position	Code	P/V	T	L/T	Description	Format	Permissible values
140-152	080	V	T		Account operator's Business ID	TIHOYHTEISO	
153-250					Reserve space		
251-285	048	P			Software application that produced this file	AN35	
287-300	198	P			Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Check
	207 058 211 212	#1062; Invalid input: The tax year for which the surplus is distributed (207) must be the same year as the Year of payment (058) or an earlier year, and it must also be the same or an earlier year in relation to Date of decision to distribute surplus (211) and Date from which profit surplus has been ready for payment (212).
	211 212	#1063; Invalid input: You must enter the same or earlier Date of the decision to distribute surplus (211) as the Date when the surplus has been ready for payment (212).
	085 083	#1060; Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.

## 9 MESSAGES

New / Changed	Code	Description of Check
	210 240 241	This message appears if 'S' is the value of Type of cooperative (210) but Amount of equity shares in the cooperative (240) or Deductible for the cooperative (0=No, 1=Yes) (241) are not populated.  #1061; Cooperatives that are not Listed and have fewer than 500 members (the value of Cooperative Type (210) is S) must report the amount booked as equity at the end of the previous accounting period. However, this information is not mandatory if the surplus distribution is a tax-deductible expense for the cooperative or if the beneficiary is a corporate entity or a benefit under joint administration. See Instructions for filling out the form.

## 10 EXAMPLE

This example represents a VSOKERIE filing created by the Accounting Pro software application (048) — an itemization of a beneficiary who receives surplus.

Profit surplus payment (084) relating to the 2021 year (058), distributed by the cooperative with Business ID 1234567-8 (010). The tax year from which the surplus originates is 2019 (207), Date of the decision to distribute it is 28022021 (211) and the Date when it is available for cash payment is 01042021 (212). Cooperative Type (210) is Other with less than 500 members, Beneficiary's personal identity code (083) is 131052-000T, the (gross amount of) surplus is €3000, tax withheld (235) is €225 and the amount booked as equity (240) of the shares of the cooperative equals €1,000. This surplus distribution is a deductible expense for the cooperative (241) This itemization is number 1, which is also the value of the final identifier (999) on the last line.

000:VSOKERIE

084:05

058:2021

010:1234567-8

207:2019

211:28022021

212:01042021

210:S

083:131052-000T

234:3000,00

235:225,00

240:1000,00

241:1

048:TestiAccounting Pro 1.0

198:02012021203015

999:1