

VH/5827/00.01.02/2025

1.0

Annual information return on cooperative surplus, summary (VSOKVYHT)

DESCRIPTION OF THE DATA FILE 2026

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Version history

Date	Version	Description
3.2.2026	1.0	First release concerning the 2026 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 > Developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Cooperatives must report the payments every year so as to give details on **all amounts of surplus that become available to their beneficiary for cash payment** even if the beneficiary didn't yet accept payment.

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 [Making corrections to annual information returns](#) (*tax.fi > About us > Developers > Data format specifications > Annual information returns & Instructions > Making corrections to annual information returns*).

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 24 March 2026 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 > Tietoa Verohallinnosta > Kehittäjät > 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 VSOKVYHT flow:

- VSOKERIE

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	T	L/T	Description	Format	Permissible values
1-8	000	P	T		File identifier	AN8	VSOKVYHT
10	082	V			Deletion	A1	D
12-13	084	P	T		Type of payment 05 = Surplus 06 = Distribution of retained earnings of the cooperative's unrestricted equity fund, taxable as a surplus ("VOPR surplus" in Finland)	N2	05, 06
15-18	058	P	T	*	Payment year	VVVV	2026

					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 distributing the surplus	YTUNNUS2	
32-35	107	P	T	* H	Tax year for which surplus was distributed	VVVV	
37-44	111	P	T	*	Date of decision to distribute surplus	PPKKVVVV	
46-53	112	P	T	*	Date from which surplus has been withdrawable	PPKKVVVV	
55	110	P			Type of the cooperative on date of decision to distribute surplus: J = Listed cooperative M = Other cooperative with at least 500 members S = Other cooperative with less than 500 members	AN1	J, M, S
57-62	105	P			Total number of specifications	+N6	
64-80	108	V		H	The accounting period for which the surplus was distributed	PPKKVVVV- PPKKVVVV	
82-111	041	P			Name of contact person	AN30	
113-125	042	P			Contact person's telephone number	AN13	
126-140	120	P			Total amount of surplus in accordance with the decision to distribute surplus	R12,2	
141-154	121	V			Total amount of tax withheld on surplus	R11,2	
155-168	122	V			Total amount of surplus not withdrawn by the end of the calendar year	R11,2	
169-182	123	V			Total amount of surplus whose specification details have been reported on an annual information return for an earlier year (The total amount of surplus reported in earlier calendar years for the same tax year)	R11,2	
183-196	124	V		*	Total amount of surplus paid to non-resident taxpayers	R11,2	
197-210	125	V		*	Total amount of tax at source withheld on surplus payments to non-residents	R11,2	

211-224	126	V		Total amount of surplus distributed on assets deposited in residents' long-term savings accounts	R11,2	
226-250				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 Calc. Rule / Check
	107 058	Invalid input: Tax year for which surplus was distributed (107) must be same as or earlier than Payment year (058). #1062; Invalid input: Tax year for which surplus was distributed (107) must be Payment year (058) or an earlier year.
	111 112	Invalid input: You must enter the same or earlier Date of decision to distribute surplus (111) as the Date from which surplus has been withdrawable (112). #1063; Invalid input: You must enter the same or earlier Date of decision to distribute surplus (111) as the Date from which surplus has been withdrawable (112).
	058 112	#1823; Date from which surplus has been withdrawable (112) may not be later than Payment year (058).
	124 125	#1840; The value of Total amount of surplus paid to non-resident taxpayers (124) must be greater than or equal to Total amount of tax at source withheld on surplus payments to non-residents (125).

9 MESSAGES

New / Changed	Code	Description of the message
	107 108	If you populated the Accounting period for which surplus was distributed (108), the final year of that accounting period PPKKVVVV-PPKKVVVV must be the same as Tax year when surplus is paid (107).

New / Changed	Code	Description of the message
		#1064; What is meant by 'tax year' is the accounting period for which surplus is being distributed. The tax year must be the same as the end year of the accounting period.

10 EXAMPLE

A VSOKVYHT filing created by the Accounting Pro (048) software application, presenting summary information regarding a cooperative that distributes surplus.

000:VSOKVYHT
084:05
058:2026
010:1234567-8
107:2025
111:28022026
112:01042026
110:S
105:30
108:01012025-31122025
041:OSAKAS MATTI
042:0941467312
120:300000,00
121:43500,00
124:10000,00
125:2800,00
048:TestiAccounting Pro 1.0
198:02012027203015
999:1