

## Making corrections to itemizations — deleting an earlier filing, adding a new filing

Making corrections with the old method, by adding a new entry that replaces the entire old one remains in force for 2016 for the following Annual Information Returns:

VSATMAKE	Ay-jäsenmaksut ja työttömyyskassamaksut
VSTAKELE	Vuosi-ilmoitus, takautuvien eläkkeiden erittely
VSOSLAIE	Vuosi-ilmoitus, osakeyhtiön antamat luonnollisen henkilön pääomatuloksi luettavat osakaslainat ja niiden takaisinmaksut
VSLAINAE	Information on loan principal and loan interest (Ilmoitus lainoista ja koroista)
VSAPURAE	Ilmoitus maksetusta apurahasta
VSVMAKSE	Elinkeinon- ja maataloudenharjoittajille maksetut vakuutusosuudet
VSKORVPV	Vuosi-ilmoitus työttömien korvauspäivistä
VSELVAKE	Premiums of individuals' voluntary pension insurance contracts and deposits to 'PS' individual retirement accounts
VSAPUUSE	Purchase and sale itemization for securities and derivatives, specification of data records.
VSAPPSPS	Long-term savings (PS): Itemization of sales and purchases of securities and derivatives
VSOMHOIE	Reporting of asset management fees
VSULKOSE	Annual information return concerning transferred foreign dividends
VSPAOPAL	Annual information return capital refunds
VSJTUETE	Julkiset tuet
VSTYONTE	Työtulotiedon ilmoittaminen
VSLAHVAH	Vuosi-ilmoitus luonnollisen henkilön lahjoitusvähennyksestä
VSOPLLYH	Opintolainavähennyksen lyhennystiedot
VSOPLOIK	Opintolainavähennyksen oikeustiedot
VSARVOSE	Arvo-osuustietue
VSAOVARE	Arvo-osuuden omistajan / tuoton saajan tietue
	Fatca vuosi-ilmoitus

The general rule is that only the recipient-specific part must be corrected.

When making corrections, payer's Business ID or personal identity code and year of payment must always be included. The year of payment that you enter into the filing where you make the corrections must be the correct year relating to your corrective entry. This means that the year cannot be different from the year you indicated in the original filing.

### **Deletion**

The (old) method is that if there are errors and omissions, you must first delete the filing. The way to delete it is to re-enter all the original data elements where the errors and omissions are. Then enter 1 "Deletion/Poisto" as Filing Type.

### **Corrective added filing to replace the old**

Enter the corrected data elements as a new filing with the errors and omissions corrected. This means that you re-enter the data elements that had been right all the time, and you enter the data elements with the errors and omissions corrected. Enter Filing Type 2 "Corrective filing/Korjauslisäys". It is possible to use one large file, which contains both deletion filings and corrective added filings.

### **Illustration: Information on loan principal and loan interest, VSLAINAE**

The Employer Company (with the Business ID 1234567-8) has issued loans to its employees, including Mr. Alec Baldwin (whose personal identity code is 010165-123A, and home address Mikonkatu 2, 00100 Helsinki, who has taken a loan to finance the purchase of a car. The loan code is 4567A21.

Loan balance on 31 December 2016 is €26,576.70 and paid interest is €1,334.45.

The name-value filing giving all the above facts looks like this:

**000:VSLAINAE**  
020:2016  
010:0  
098:1  
030:1234567-8  
050:010165-123A  
051:ALEC BALDWIN  
052:MIKONKATU 2  
053:00100  
054:HELSINKI  
101:4567A21  
102:09  
104:133445  
106:2657670  
111:1  
999:1

As it happens, loan balance (106) in the original filing was wrong. The balance should be €27,565.70.

What you must do now is file a deletion, entering all the data elements of the original and setting Filing Type (010) to 1.

**000:VSLAINAE**  
020:20VV  
**010:1**  
098:1  
030:1234567-8  
050:010165-123A  
051:ALEC BALDWIN  
052:MIKONKATU 2  
053:00100  
054:HELSINKI  
101:4567A21  
102:09  
104:133445  
**106:2657670**  
111:1  
999:1

Then you file a corrective filing where you enter a corrected amount and Filing Type 2. You must re-enter all the data elements, including those that had been right all the time.

**000:VSLAINAE**  
020:20VV  
**010:2**  
098:1  
030:1234567-8  
050:010165-123A  
051:ALEC BALDWIN  
052:MIKONKATU 2  
053:00100  
054:HELSINKI  
101:4567A21  
102:09  
104:133445  
**106: 2756570**  
111:1  
999:1

### **Making corrections to beneficiary's personal identity code or Business ID**

If an identity code has an error or if the code you used belongs to the wrong person, you must re-enter all the original data elements where the errors and omissions are. Then enter 1 "Deletion/Poisto" as Filing Type. Then you file a corrective filing where you enter the corrected identity code, all the other data elements, and Filing Type 2.