

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

DESCRIPTION OF THE DATA FILE 2017

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Version history

Date	Version	Description
2.1.2017	1.0	First release concerning the 2017 taxable year.
30.1.2017		The previously used direct links to various documents are now shown as paths. The general description of e-filing has been updated.
22.5.2017	1.1	The data element for Send date and time (198) has been changed to a software-generated timestamp, which is a mandatory field. The identity codes cannot be the same for the beneficiary and the payor.
28.9.2017	1.2	Update of the paths that lead to the pages of the Tax.fi Website. Changed data element Beneficiary's name 231 --> 085 Changed data element Beneficiary's name (085) T --> ET
23.11.2017	1.3	Check removed: Beneficiary's and payor's IDs must not be the same.

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](#).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Cooperatives that distribute profit surplus to their shareholders 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.

You must file your information return electronically if you had more than five (5) recipients of payments. However, the requirement to use e-filing does not concern physical persons and estates of deceased physical persons unless they operate a trade, business, or an agricultural farm/forestry farm.

However, situations of substitute surplus—where profit surplus amounts are being paid on a share that has been lent—involve reporting on another tax form (Form 7847).

For more information and instructions, go to the 'Annual Information Returns' pages of the Website, > Forms > Employer Payroll Report and other annual information return forms.

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](#).

3 MAKING CORRECTIONS

For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Making corrections to e-filed submittals of information returns](#).

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 23 November 2017 and continue to be in force until a new version of this specification is released.

Due date for filing is 5 February 2018.

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

	Data Name	Data element	Description
1.0	15-18/058	Year of payment	Year changed
1.1	287-300/198	Software-generated timestamp	Data element has a new name and is now mandatory
	20-30/010 57-67083	Business ID of the cooperative society that distributes surplus Beneficiary's Business ID/personal identity code	The (010 and 083) ID codes cannot be the same
1.2	69-92/231	Beneficiary's name	Data element 231 has been changed to 085.
	69-92/085	Beneficiary's name	Data element changed T → ET
1.3	20-30/010 57-67/083	Business ID of the cooperative society that distributes surplus Beneficiary's Business ID/personal identity code	Check removed: IDs must not be the same

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 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.	VVVV	2017
20-30	010	P	T	*	Business ID of the cooperative society that distributes surplus	YTUNNUS	
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		*	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:	AN1	J,M,S

					J = Listed (under §33e.7 and §33a.2, Income Tax Act) M = Other cooperative with at least 500 members S = Other cooperative with less than 500 members		
57-67	083	P	T	*	Beneficiary's Business ID/personal identity code	YTUNNUS HETU	
69-92	085	V	ET	* V/P	Beneficiary's name	AN24	
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
140-152	080	V	T		Account operator's Business ID	YTUNNUS	
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 Calc. Rule / Check
	207 058 211 212	Invalid input: The tax year for which the surplus is distributed (207) must be same as or earlier than Year of payment (058), Date of decision to distribute surplus (211) and Date from which profit surplus has been ready for payment (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	Invalid input: You must enter the same or earlier Date of decision to distribute surplus (211) as the Date when the surplus has been ready for payment (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	Beneficiary's name (085) is a mandatory field because there is a dummy identity code in the Personal ID or Business ID (083) field. #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 Calc. Rule / Check
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	210 240 241	<p>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.</p> <p>#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.</p>
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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 2017 year (058), distributed by the cooperative with Business ID 1234567-8 (010). The tax year from which the surplus originates is 2016 (207), Date of the decision to distribute it is 28022017 (211) and the Date when it is available for cash payment is 01042017 (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.

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000:VSOKERIE
084:05
058:2017
010:1234567-8
207:2016
211:28022017
212:01042017
210:S
083:131052-000T
234:3000,00
235:225,00
240:1000,00
241:1
048:TestiAccounting Pro 1.0
198:02012018203015
999:1

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