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

DESCRIPTION OF THE DATA FILE 2019

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Version history

Date	Version	Description
23.1.2019	1.0	First release concerning the 2019 taxable year.
23.4.2019		Some corrections were made to **7 List of the data content**

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 > Annual information.

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 29 January 2019 and continue to be in force until a new version of this specification is released.

For deadline dates for filing, see tax.fi > Verohallinto > Tietoa verotuksesta > Ohjelmistokehittäjät > Aikataulut (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
	20-30/010	Business ID of the cooperative society that distributes surplus	Data format changed YTUNNUS → YTUNNUS2
	140-152/080	Account operator's Business ID	Data format changed YTUNNUS → TIHOYHTEISO

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	2019
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: **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	AN1	J,M,S
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	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 Calc. Rule / 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 Calc. Rule / 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 2019 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 28022019 (211) and the Date when it is available for cash payment is 01042019 (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
058:2019
010:1234567-8
207:2019
211:28022019
212:01042019
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210:S
083:131052-000T
234:3000,00
235:225,00
240:1000,00
241:1
048:TestiAccounting Pro 1.0
198:02012020203015
999:1
```