

Annual information return on profit surplus of a cooperative society, summary (VSOKVYHT)

DESCRIPTION OF THE DATA FILE 2016

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1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Description of e-File](#).

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.

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.

Logging in with a Katso ID and password entitles you to submit, on the condition that you have the user privileges of the Master User, Parallel Master User, or Annual Information Report Filer. The system checks your privileges on the basis of the Payer's identity code entry (data element 010; pos. 20-30).

3 MAKING CORRECTIONS

For more information, see 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 16 June 2016 and continue to be in force until a new version of this specification is released.

Due date for filing is 3 February 2017.

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

	Data Name	Data element	Description
1.1	10/100	Document type	Removed (see Making Corrections)
	10/082	Deletion	This is a new Data Element.
	12-13/109	Type of Payment	Now refers to pos. 084
	20-30/102	Business ID of the cooperative society distributing prof-	Now refers to pos. 010

		it surplus	
	15-18/103	Year of payment	Now refers to pos. 058
	82-111/113	Name of contact person	Now refers to pos. 041
	113-125/114	Contact person's telephone	Now refers to pos. 042
	126-140/120	Total amount to be paid out in decision to distribute profit surplus	Now the format is 'R'.
	141-154/121	Total amount of tax withheld on distributed profit surplus	If Data Element format is 'R', entries must have decimals.
	152-168/122	The total amount of payable surplus that the shareholders have not cashed by the end of the calendar year	Decimal separator character: the Comma (,)
	169-182/123	The total amount of surplus reported in earlier calendar years for the same tax year	
	183-196/124	Total amount of profit surplus distributed to non-residents	
	197-210/125	Total amount of tax at source withheld on payments of profit surplus to nonresidents	
	211-224/126	Total amount of profit surplus distributed on assets deposited in residents' long-term savings accounts	
	251-286/048	Software application that produced this file	This is a new Data Element.
	288-301/198	Send Date and Time — populated by the service provider	This is a new Data Element.
1.2	46-53/112	Date from which profit surplus has been ready for payment	Added as a (T) Data Element.

7 LIST OF THE DATA CONTENT

Descriptions of the column entries:

Position	The place where the data is located; concerns the fixed-length format.
P/V	P mandatory field V not mandatory field
T	T refers to names and identity codes when making corrections and sending in a file that deletes previous entries (082:D). It is required that the name and ID are exactly the same as in the previous filing. No other information is required in a deletion file except the names and identity codes.

L/T	<p>If there is an asterisk * in the L/T column, it means Tamo will run a check on the user entries.</p> <p>V/P means that the field is not mandatory unless special conditions apply. V/P means that the field is not mandatory unless special conditions apply. In conditional sections, filling in the field, or the result of a calculation, determine whether some other information is mandatory.</p> <p># means that you cannot populate the field if the field preceded by a # character is populated. If populating it with a zero is OK, it is mentioned in the Data Element Description text.</p> <p>If there is an L in the L/T column, it means that a formula determining the value is in existence, but Tamo does not run an automated check.</p> <p>If there is an H in the L/T column, it means that a Message is displayed regarding the entry. However, this does not prevent the submittal.</p> <p>There may be several of the above comments made in the L/T column if the entries are subject to calculations and automated checks.</p>
Permissible values	This column contains the relevant permissible values, separated by comma.

Position	Code	P/V	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 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	2016
20-30	010	P	T		Business ID of the cooperative society distributing profit surplus	YTUNNUS	
32-35	107	P	T	*	The tax year for which the surplus was distributed	VVVV	
37-44	111	P	T	*	Date of the decision to distribute profit surplus	PPKKVVVV	
46-53	112	P	T	*	Date from which profit surplus has been ready for payment	PPKKVVVV	
55	110	P			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
57-62	105	P			Total number of itemizations	+N6	
64-80	108	V		H	The accounting period for which the surplus was distributed	PPKKVVVV-PPKKVVVV	

82-111	041	V		Name of contact person	AN30	
113-125	042	V		Contact person's telephone	AN13	
126-140	120	P		Total amount to be paid out in the decision to distribute profit surplus	R12,2	
141-154	121	V		Total amount of tax withheld on distributed profit surplus	R11,2	
155-168	122	V		The total amount of payable surplus that the shareholders have not cashed by the end of the calendar year	R11,2	
169-182	123	V		The total amount of surplus reported in earlier calendar years for the same tax year	R11,2	
183-196	124	V		Total amount of profit surplus distributed to non-residents	R11,2	
197-210	125	V		Total amount of tax at source withheld on payments of profit surplus to nonresidents	R11,2	
211-224	126	V		Total amount of profit 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	V		Send Date and Time — populated by the service provider	DDMMYY Y HHMMSS	
	999	P		Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New/Changed	Code	Description of Calc. Rule / Check
M	107 058	Invalid input: The tax year for which the surplus is distributed (107) must be same as or earlier than Year of payment (058). Error message: #1062; Invalid input: The tax year for which surplus is paid (107) must be Year of payment (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 when the surplus has been ready for payment (112). Error message: #1063; Invalid input: You must enter the same or earlier Date of the decision to distribute surplus (111) as the Date when the surplus has been ready for payment (112).

9 MESSAGES

New/Changed	Code	Description of the message
U	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 the Tax year when surplus is paid (107). #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 account-

		ing period.
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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
058:2016
010:6612663-4
107:2015
111:28022016
112:01042016
110:S
105:30
108:01012014-31122014
041:OSAKAS MATTI
042:0941467312
120:300000,00
121:43500,00
124:10000,00
125:2800,00
048:
999:1