

Making corrections to electronically filed annual information returns for the tax year 2023

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Version history

Date	Version	Description
12 Jan. 2018	1.0	Due dates for 2017 returns have been updated
27 Sept.	1.1.	Corrections to all annual information returns now require the use of the replacement procedure.
7 Oct.	1.1.	Some new deadline dates for corrections. Special rules for correcting the VSLAINAE data flow were specified
16 Jan. 2019	1.2.	Mistakes found in the examples were corrected
20 Dec. 2019	1.3.	Annual update
21 Oct. 2020	1.4.	Annual update
17 Sept. 2021	2.0	The instructions have been renewed in their entirety. (The correction procedure has not changed.)
5 Dec. 2022	2.1	Annual update
20 Nov. 2023	2.2	Annual update

1 GENERAL INFORMATION

Make corrections to annual information returns by filing a replacement return. This means that to make corrections, you must submit a new annual information return that will replace the previous one.

When you are making corrections to annual information returns, use the same filing channel that you used for the original return. However, if you filed the return on a paper form, you can make corrections in MyTax as an alternative to submitting a paper form again.

These instructions do not cover making corrections to the following annual information returns:

- Authorised intermediary's annual information return (WRP101)
- Listed company's annual information return on dividends paid to non-resident taxpayers (WRP102)
- FATCA annual information return for financial institutions included in the FATCA agreement
- CRS and DAC2 annual information returns for financial institutions
- Annual information return of reporting platform operators (VSDPIFIN)
- Annual information returns on intermediated services (VSVALPAL) submitted via API

2 DEADLINES FOR CORRECTIONS

If you filed an annual information return that contains an error, make a correction as soon as possible.

7 March

Make corrections to the 2023 annual information returns by 7 March 2024, so that all corrected information can be included in the pre-completed tax returns.

25 April

Corrections to annual information returns submitted by 25 April 2024 will be taken into account in the individual taxpayers' tax decisions.

If you make corrections after 25 April 2024, the corrections will be taken into account in tax assessment. If necessary, the taxes of the individuals concerned will be reassessed and their tax decisions will be adjusted.

Make corrections to Incomes Register data in the Incomes Register.

3 TERMINOLOGY

Itemisation

One recipient-specific itemisation in an annual information return or one payor-specific summary forms one itemisation.

File

The file contains one or more itemisations.

Identifying details

Identifying details refer to the details marked with T in the identifier column (=column T) of the data file specification. Every annual information return has its own set of details that are used for the purpose of identifying the return, and if corrections or deletions are made later, they are used for the allocation of correction or deletion information. When making corrections to annual information returns, you are always replacing a previous return with a new return. This means that a taxpayer can only have one return with the same identifying details. Identifying details include the payor's ID (personal ID or Business ID), the tax year, the ID of the beneficiary of income or other taxpayer (personal ID or Business ID), and the type of payment.

Note: The same file may not contain two or more itemisations with identical identifying details. If you submit such a file, the itemisations with identical details for identification would be replaced, and only one of them would remain in force. In the same way, different files may not contain itemisations with identical identifying details unless your purpose is to correct or delete an itemisation submitted earlier. If the identifying details of some itemisations are similar in all other respects, you can prevent unwanted replacement by giving the itemisations different filing identifiers or other identifiers (e.g. 049 or 221). Filing identifiers or other identifiers are conditional identifying details. They can be reported in VSAPUUSE, VSTVERIE, VSOSERIT and VSOMHOIE files, for example.

Conditional identifying details

Conditional identifying details refer to details marked with the letters ET in the identifier column (=column T) of the data file specification. They are used on corrected and deleted returns as identifying details only if the information has been reported in the original itemisation.

Exception: In several data file specifications (e.g. VSAPUUSE, VSOSERIT and VSTVERIE), the recipient's name (085) is marked as a conditional identifying detail. However, the recipient's name is used as an identifying detail only if the recipient's identifier is an artificial identifier.

Timestamp

The software-generated timestamp (198) always refers to the point of time when the filing was generated in its entirety, ready for submittal. Files that are corrected or deleted must have a later timestamp than the original returns.

4 MAKING CORRECTIONS AND DELETING PREVIOUSLY SUBMITTED INFORMATION

4.1 Making corrections – errors in other details than identifying details

When you make corrections to annual information returns, you must submit a new recipient-specific itemisation where all the details for return identification are the same as in the original return. This way, the new itemisation replaces the earlier one. Use this correction procedure when the error you need to correct is in some other information than the identifying details, e.g. if a euro amount is incorrect.

The replacement itemisation must contain both the details that were correct in the first place and the details that you have corrected. Send a new file concerning only the erroneous itemisations.

Example 1: The original file contained 100 itemisations. Four of these contained incorrect details that were not identifying details. Correct the details by submitting

a new file containing the corrected details of the four itemisations and the details that were correct in the original itemisations. The identifying details must be the same as in the original itemisations. The 96 itemisations that were correct in the first place should not be resubmitted.

Example 2: An annual information return on asset management fees is filed in January 2024 and corrected in March 2024.

The bank reports asset management fees for 2023 in January 2024, specifying the Business ID of the organisation that collected the fee, the payor's personal ID and the amount of asset management fees, €100.00.

```
000:VSOMHOIE
058:2023
010:1234567-9
221:123
083:131052-000T
224:100,00
198:31012024121555
048:TestiAccounting Pro 1.0
014:6606611-7_AP
041:Holden Robert
042:091234567
999:1
```

In March, an error is detected in the amount of the fees given in the itemisation. A new, corrected itemisation is submitted, including the corrected amount of asset management fees, €220.00.

```
000:VSOMHOIE
058:2023
010:1234567-9
221:123
083:131052-000T
224:220,00
198:12032024121555
048:TestiAccounting Pro 1.0
014:6606611-7_AP
041:Holden Robert
042:091234567
999:1
```

If the payor-specific summary details (VSOSYHTV and VSOKVYHT) contain errors in other details than the identifying details, the information is corrected in the same way, i.e. by submitting a new return with corrected information and with the same identifying details.

4.2 Making corrections – errors in identifying details

If the identifying details contain an error, it is corrected by first submitting a deletion itemisation. After that, you must file a new return with correct details. The new return must have a later timestamp than the deletion itemisation. Errors in conditional identifying details are corrected in the same way. Instructions for filing deletion returns are provided in the next section of this guidance.

Example 3: The original file contained 100 itemisations, 10 of which contain an error in the identifying details. Correct the error by submitting deletion itemisations for the 10 erroneous itemisations. After this, submit the new corrected itemisations with later timestamps.

Example 4: Correcting identifying details of asset management fees

The original annual information return for the payment year 2023 (058) contained the following details: Business ID of the organisation that collected the fee 1234567-9 (010), identifying details (221), e.g. office number 123 and personal ID 131052-000T (083), amount of asset management fees (224), and '1' as the sequential number for the itemisation, i.e. the value of the final identifier (999). Based on the above details, the following itemisation was generated (identifying details in bold):

000:VSOMHOIE
058:2023
010:1234567-9
221:123
083:131052-000T
224:1200,00
198:31012024121555
048:TestiAccounting Pro 1.0
014:6606611-7_AP
041:Holden Robert
042:091234567
999:1

The original return had an error in the payor's personal ID. The correct personal ID is 230367-931K.

Because the payor's ID is an identifying detail, the erroneous itemisation must be deleted by submitting a deletion itemisation with the same identifying details as in the original itemisation. Add the identifier 082 and specify D (deletion filing) as its value. In addition to the identifying details and the identifier 082, the only other details permitted in a deletion itemisation are data elements 048, 198 and 999. Leave all other details blank.

000:VSOMHOIE
082:D
058:2023
010:1234567-9
221:123
083:131052-000T
198:15022024121555
048:TestiAccounting Pro 1.0
014:6606611-7_AP
999:1

When you have removed the wrong payor's details, you can submit a new return with the correct payor's details.

000:VSOMHOIE
058:2023
010:1234567-9
221:123
083:230367-931K

224:1200,00
198:16022024131555
048:TestiAccounting Pro 1.0
014:6606611-7_AP
041:Holden Robert
042:091234567
999:1

4.3 How to delete previously submitted itemisations and details

Details are deleted by submitting an itemisation with a deletion identifier (082:D). The identifying details in the deletion itemisation must be the same as in the original itemisation. If the original had conditional identifying details, they must also be included in the deletion. In addition to the identifying details and the identifier 082, the only other details permitted in a deletion itemisation are data elements 048, 198 and 999.

Example 5: Deleting an itemisation from the wrong year's annual information return

The original return on a paid distribution on a fund share, Type of Payment 2B (084) and Year of payment 2023 (058), contained the following details: payor's ID 6612663-4 (010), recipient's ID 131052-995Y (083), amount €2,000.33 (534), on which €550.00 was withheld (535), name of the fund (540), fund's Business ID 1234678-9 (541), and the sequential number of the itemisation '1', which also is the value of the final identifier (999) (identifying details in bold).

000:VSTVERIE
084:2B
058:2023
010:6612663-4
083:131052-995Y
534:2000,33
535:550,00
540:ASIA PACIFIC
541:1234678-9
041:Holden Robert
042:091234567
014:6606611-7_AP
048:TestiAccounting Pro 1.0
198:02012024203015
999:1

It is later discovered that the profit should have been reported on the annual information return for 2024, not before. Accordingly, the itemisation must be deleted from the 2023 returns.

To delete the incorrect itemisation, you must submit a deletion return where the identifying details are the same as in the original and add identifier 082 and value D to the record. In addition to the identifying details and the identifier 082, the only other details permitted in a deletion itemisation are data elements 048, 198 and 999. Do not submit any other details.

000:VSTVERIE
082:D
084:2B

058:2023
010:6612663-4
083:131052-995Y
540:ASIA PACIFIC
541:1234678-9
048:TestiAccounting Pro 1.0
198:04032024203015
014:6606611-7_AP
999:1