

VAT Recapitulative Statement (VSRALVYV)

Data file specification

Table of contents

1	INTRODUCTION	3
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	3
3	PERIOD OF VALIDITY	4
4	MAKING CORRECTIONS	4
5	LIST OF CHANGES ON THE PREVIOUS VERSION	4
6	LIST OF THE DATA CONTENT	5
7	AUTOMATED CHECK PROCESSES	5
8	MESSAGES	6
9	EXAMPLE	7
10	LIST OF THE COUNTRY CODES OF THE MEMBER COUNTRIES	7

Version history

Date	Version	Description
29.8.2017	1.3	Update of the paths that lead to the pages of the Tax.fi Website.
29.9.2021		References to Katso have been removed.

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > IT developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

The VAT recapitulative statement must be filed monthly, at latest by the 20th day of the following month. The filing must be done using the web application. It is not possible to file a VAT recapitulative statement for a future period other than the current month.

If the company has not had intra-Community sales with any customer no VAT recapitulative statement must be filed.

The practices concerning filing will change starting from 2017 in the following way: All sales for a single customer of any transaction type will have to be filed at once without a transaction type code. The VAT number of the buyer will have to be given only once. Additionally, the three following pieces of information must be given in the same partial data set: 'sales of goods', 'sales of services' and 'triangulation sales'.

Instructions on filing the VAT recapitulative statement and examples of recapitulative statement forms with fill-in information can be found at web site [Self-assessed taxes](#) (*vero.fi > About us > IT developers > Data format specifications > Self-assessed taxes*).

If the amount of sales is negative (e.g. credit note or other adjustment item) there must be the negative sign in front of the amount.

To check the method of identification required by this information flow, the role required and where in the flow the authorisation is checked, go to Ilmoitin.fi [Methods of sign-in, Roles, rights to represent organizations](#) (*ilmoitin.fi > Instructions and templates > Methods of sign-in, Roles, rights to represent organizations > Return for self-assessed taxes*).

3 PERIOD OF VALIDITY

The data structures and check processes will conform to this specification document in the production environment starting from 13 June 2017 and lasting until the next version of the specifications will be published.

4 MAKING CORRECTIONS

In case there are errors in the sales for the buyer, the correction is made by filing all sales information for the target month with correct values. The new filing replaces the old one.

If the information was first filed for a wrong target month, you must make a replacement filing for the month in question with values corrected (a zero filing if there were no sales).

More information on how to make corrections see [Corrections to self-assessment, corrections to VAT Recap Statements \(pdf\)](#) (*vero.fi* > About us > IT developers > Data format specifications > Self-assessed taxes > Corrections to self-assessment, corrections to VAT Recap Statements)

5 LIST OF CHANGES ON THE PREVIOUS VERSION

Data Name	Data element	Description

6 LIST OF THE DATA CONTENT

ID	P/V	T	L/T	Description	Format	Permissible values
000	P	T		File identifier	AN8	VSRALVYV
198	P			Software-generated timestamp	PPKKVVVV HHMMSS	
048	P			Software application that produced this file	AN35	
014	P			ID of the software that produced the file	Y-TUNNUS_AN2	
049	P			Unique ID of the transferred filing — populated by the service provider	AN9	
010	P	T		Business ID of the seller	YTUNNUS	
052	P	T	*H	Target month	KK	1-12
053	P	T	*H	Target year	VVVV	
001	P			Number of partial datasets	N8	
102	P	T	*	Country code	EUMAATUNNUS	
103	P	T	*	VAT identifier of the buyer (without the country code)	ALVLYHYT	
210	P		*H	Sales of goods	G13,2	
211	P		*H	Sales of services	G13,2	
212	P		*H	Triangulation sales	G13,2	
009	P			Termination character of partial data sets	N8	
999	P			Final code	N8	

7 AUTOMATED CHECK PROCESSES

New/Changed	ID	Description of Calc. Rule / Check
	102	Domestic sales (102:FI) are not filed in the recapitulative statement. #150; Domestic sales (102:FI) are not filed in the recapitulative statement.
	102	The country code for Croatia (102:HR) is permissible starting from July 2013.

New/ Chang ed	ID	Description of Calc. Rule / Check
	052 053	#1136; The country code for Croatia (102:HR) is permissible starting from July 2013.
	052 053	If the target year (053) is the current year, the target month (052) can be only the current month or earlier. #1137; If the target year (053) is the current year, the target month (052) can be only the current month or earlier.
	053	It is only permissible to submit the current year and past six years for the target year (053). #1016; It is only permissible to submit the current year and past six years for the target year (053).
	052 053 103 210 211 212	A single VAT identifier of the buyer (103) is permissible only once for the same buyer in a target month's filing. #1138; A single VAT identifier of the buyer (103) is permissible only once for the same buyer in a target month's filing.
	103	Format of buyer's VAT number (103) is checked. There is a format error in the VAT number. One of the typical errors is that the two-letter EU-country code (data element 102) has been entered in the beginning of the VAT number. Don't start the VAT number with the EU-country code. #287; A formal error was found in the VAT identifier. Typical formal errors include a case of two-character country code typed into the identifier's text field. Don't include country code into the beginning of the VAT identifier.

8 MESSAGES

New/ Chang ed	ID	Description of the message
	210 211 212	If any of the following data elements have a negative value, a message will be shown: Sales of goods (210), Sales of services (211) or Triangulation sales (212). #1139; Are you sure you want to enter a negative value? If you are making corrections to an earlier filing, please resubmit all information for the target month with the corrected values.
	052 053	If the target month is more than six months in the past, a message will be shown.

New/ Chang ed	ID	Description of the message
		#1140; Is the target month intentionally more than six months in the past?

9 EXAMPLE

The lines below represent a VAT recapitulative statement produced by Accounting Pro (048) software application. In the example an Irish buyer has had sales of goods (210) for 5200 euros and sales of services (211) for 300 euros in the target month 1/2020. There has been no triangulation sales (212) for this customer.

```

000:VSRALVYV
198:14062020213515
010:6612663-4
052:1
053:2020
001:1
102:IE
103:0003335W
210:5200,00
211:300,00
212:0,00
009:1
048:Accounting Pro
014:6606611-7_AP
999:1

```

10 LIST OF THE COUNTRY CODES OF THE MEMBER COUNTRIES

See the current country codes for the EU countries in [the list of the country codes](#) and [information](#) of VAT numbers.