

A88/200/2016

1.7

## **Return for self-assessed taxes, employer's contributions and payroll details (VSRTASKV)**

### **Data file specification**

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## Version history

Date	Version	Description
30.6.2020	1.7	Revisions were made to the “Description of the information flow and submittal of files”. A change was made to the checking of data element 053's value.
26.3.2019	1.6	A new message (#1535) was added to section 9.

### 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

Starting 1 January 2021, payors must normally report the amounts of paid-out pensions and social benefits to the Incomes Register on “benefits payment reports”. If no pensions have been paid out 1 January 2021 or later, you must complete an employer’s separate report to inform the Incomes Register of it.

In this case, if you are a regular payor of pensions, you must file “No wages payable” for every calendar month, submitting a “separate report” every time.

Starting 1 January 2019, employers must submit earnings payment reports and employer's separate reports to the Incomes Register. If no wages have been paid out 1 January 2019 or later, you must report this fact on an employer’s separate report. If no wages were paid, regular employers must file “No wages payable” for every calendar month.

For further information on interfaces for payroll reporting to the Incomes Register, see descriptions and instructions on yearly documentation at [Incomes Register](#) (*vero.fi > About us > Incomes register > Software developers > Documentation*).

**In the future, the VSRTASKV flow will only be for reporting specific amounts of pensions and social benefits for each tax period during 2021 and later years, as follows:**

- Any amounts that natural persons and estates of deceased people pay out, amounts of regular allowance for a fixed period of time or lifetime

(syytinki; sytning), amounts of inherited, will-based or gift-based allowance for a fixed period of time or lifetime, or amounts generated by other benefits that produce revenue

- Repayments of statutory pension insurance premiums
- Taxable strike pay
- Amounts paid to the account holder of a long-term savings account (PS)
- Insurance indemnities paid to business operators and farmers
- Insurance indemnities or damages for losses related to forestry

In addition, the VSRTASKV flow can be used for making corrections to any previously submitted pension and social-benefit information for tax periods that have ended in 2020 or before.

This flow is also for making corrections to employer's contributions from tax periods ending 2018 or earlier. If no wages were paid out during the period, report it under 056=1, "No wage payment".

For more information on due dates, computations and corrections for previously filed returns, see Instructions for filling out the form [Self-assessed tax return \(4001e\)](#) (*vero.fi > About us > Contact Us > Forms > Self-assessed tax return (4001e)*).

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 1 January 2021 and lasting until the next version of the specifications will be published.

### **4 MAKING CORRECTIONS**

The way to make corrections to self-assessed taxes is to file a replacement return for the tax period concerned. No corrections can be made to an earlier tax period than the current year + 6 years prior to that. This rule concerns tax periods ending 31 Dec 2016 or earlier.

If the tax period is 1 Jan 2017 or later, corrections can still be made during three years after the end of the calendar year where the tax period falls

into; or if the tax period is the month and the company has a non-calendar-year accounting period, corrections can still be made during three years after the end of the calendar year that followed the end date of the accounting period where the tax period falls into.

If corrections must be made to erroneous employer's contributions for tax periods ending in 2018 or earlier, the only way to do so is to re-file all the employer's contribution details and amounts for the tax period as they should be. The new filing replaces the old. In addition, the Reason for correction must be indicated: select one of the values in pos. 332 to 335.

If information was first filed for a wrong period, you must replace both the correct and the wrong periods with all the errors corrected.

The replacement filing of employer's contributions given by the accounting unit will substitute the former filing of employer's contributions for the same tax period given by the same accounting unit.

More information on how to make corrections read [Tiedostona sähköisesti annettujen oma-aloitteisten verojen veroilmoitusten ja arvonlisäveron yhteenvetoilmoitusten korjaaminen \(pdf\)](#) (*vero.fi > About us > IT developers > Data format specifications > Self-assessed taxes > Tiedostona sähköisesti annettujen oma-aloitteisten verojen veroilmoitusten ja arvonlisäveron yhteenvetoilmoitusten korjaaminen* (The instruction is 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 VSRTASKV flow:

- VSRALVKV
- VSRMUUKV

## 6 LIST OF CHANGES ON THE PREVIOUS VERSION

Version	Data Name	Data element	Description
1.7	053	Year of the Tax period	Changed 2013 -> 2014.
1.6	198	Software-generated timestamp	A new message (#1535) was added

## 7 LIST OF THE DATA CONTENT

ID	P/V	T	L/T	Description	Format	Permissible values
000	P	T		File identifier	AN8	VSRTASKV
198	P		*	Software-generated timestamp	PPKKVVVV HHMMSS	
048	P			Software application that produced the file in question.	AN35	
014	P			ID of the software that produced the file in question.	Y-TUNNUS_ AN2	
049	P			Service provider's identifier code for the inbound filing — populated by the service provider.	AN9	
010	P	T		Employer's personal identity code, Business ID or accounting unit ID	ALITP   HETU	
011	P	T	*	Code denoting the type of the employer  5 = Employer 6 = Seafarer's employer 7 = Payor of pensions and social benefits	N1	5,6,7
050	P		*H	Tax period length  K = Monthly Q = Quarterly	AN1	K,Q,
052	P	T	*H	Tax period  This element is mandatory if period is Monthly or Quarterly.  - For Monthly, K, permissible values are: 1 - 12 - For Quarterly, Q, values 1 – 4	N2	
053	P	T	*H	Year of the Tax period	VVVV	
056	V		H	No Activity (wage payments)	N1	1
601	V		*H	Wages and other compensation subject to withholding	G13,2	
602	V		*H	Tax withheld	G13,2	
605	V		*	Wages and other payments subject to tax at source	G13,2	
606	V		*	Tax at source on wages, pensions etc.	G13,2	

ID	P/V	T	L/T	Description	Format	Permissible values
609	V		*	Wages subject to health insurance contribution	G13,2	
610	V		*	Employer's health insurance contribution payable	G13,2	
332	V			Calculation error/Typing error	N1	1
333	V			Guidance received during tax audit	N1	1
334	V			Change in legal practice	N1	1
335	V			Error in interpreting tax laws	N1	1
042	V			Telephone number of the contact person	AN35	
999	P			Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New/Changed	ID	Description of Calc. Rule / Check
	332 333 334 335	#1438; You cannot populate data elements 332-335, Reason for correction, if the Type is 011:7 (payor of pensions and soc. benefits)
	011 053	#1439; If the Type is Employer (011:5), you can only populate tax periods ending in 2018 or earlier.
Changed	011 053	#1681; If the Type is Payor of pensions and social benefits (011:7), you can only populate tax periods starting from 2019.
	056	Payors of pensions and and social benefits cannot populate the 156, 609 and 610 data elements.  #1440; When the value for data element 011 is 7, you cannot populate the 056, 609 and 610 positions.
	011 052 053 601-606	#1441; Payors of pensions and social benefits (011:7) can submit a return (containing taxes and other values) in advance for the tax period that immediately follows the current tax period.
	011 053	#1155; Starting from 01/2017, it is no longer permissible to report Seafarer's income (011:6) as a separate entry, . Seafarer's income can only be reported for tax periods ending in 2016 or earlier

<b>New/ Chan- ged</b>	<b>ID</b>	<b>Description of Calc. Rule / Check</b>
	050 052	#456; Permissible values for Tax period (052) are 1, 2, 3 and 4 for Quarterly filing (050 = Q).
Chan- ged	053	#1682; The year of the tax period must be 2014 or a later year.
	052 053	#1015; The tax period is too far in the past. It is no longer possible to make corrections to the filing.
	601 602	#1156; If you populated either of the data elements Wages/other compensation subject to withholding (601) and Tax withheld (602), also populate the other. You may also use zero as the input value.
	605 606	#1157; If you populated either of the data elements Wages and other payments subject to tax at source (605) and Tax at source on wages, pensions etc (606), also populate the other. You may also use zero as the input value.
	609 610	#1158; If you populated either of the data elements Wages subject to health insurance contribution (609) and Employer's health insurance contribution payable (610), also populate the other. You may also use zero as the input value.
	601 602 609 610	#1160; If a non-zero digit is entered in data elements 609 and/or 610; also populate 601 or 602 with a non-blank value. (Value may also be 0.)
	056 050 052 053	It is not allowed to submit "No wage payments" (056=1) for tax periods with 2019 end dates.  #1431; No wage payments (056=1) is not permissible for tax periods with an end date in 2019. The Incomes Register is where you should report this.

## 9 MESSAGES

<b>New/ Chan- ged</b>	<b>ID</b>	<b>Description of Calc. Rule / Check</b>
	601 602 605 606 609 610	If any of the data elements Wages/other compensation subject to withholding (601), Tax withheld (602), Wages and other payments subject to tax at source (605), Tax at source on wages, pensions etc. (606), Wages subject to health insurance contribution (609) or Employer's health insurance contribution payable (610) has a negative value, this message will be shown:  #1162; 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 period with the corrected values.



New/ Chan- ged	ID	Description of Calc. Rule / Check
	198	#1535; The software-generated timestamp (198) refers to a date further than 31 days in the past, or further than 31 days away in the future

## 10 EXAMPLE

The lines below are an example of a tax return, submitted by the payor of pension 010160-1234. It contains the Name (048), and the ID (014) of the software application that produced the file (014), and the pension payor's personal identity code 010160-1234 (010). The amount of pension, subject to withholding, is 1000,00 euros (601) and the amount withheld is 100,00 euros (602) for the January 2021 tax period (052:1, 053:2021).

The telephone number of the payor's contact person (042) is 09-1234567.

000:VSRTASKV  
198:12022021203015  
010:010160-1234  
011:7  
050:K  
052:1  
053:2021  
601:1000,00  
602:100,00  
042:09-1234567  
048:Accounting Pro  
014:6606611-7\_AP  
999:1