

# **Value-added taxation on imported goods (VSTULLER)**

## **Specification of the required data format**

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## Version history

Date	Version	Description
27.9.2018	1.0	First release
27.11.2018	1.1	Some updates were made to the description of the 010 data element and the answer file content. New sub-heading 9.
17.12.2018	1.2	Some updates were made to the description of the 175 data element and the answer file content.
9.4.2021	1.3	Updates to the descriptions of 178, 179 and 180 data elements; updates to the return data on the answer file under code 185.
27.10.2022	1.4	Updates to the return data on the answer file under code 185.

## 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

To check the method of identification required by this information flow, the required role and the place in the information flow where 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 > Kyselytietovirrat > Name*).

The response file does not contain data for dates prior to 1 January 2018.

## 3 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 5 November 2022 and continue to be in force until a new version of this specification is released.

## 4 COMBINED INFORMATION FLOWS

This flow cannot be combined to any other information flow, so you cannot send it together with another flow.

## 5 CHANGES ON THE PREVIOUS VERSION

Version	Id	Data element	Description
1.4	185	Version of the customs clearance decision	Added new value to be returned (OSI). Data format has been changed N3 → AN3
1.3	185	Version of the customs clearance decision	Added several new values to be returned. Data format has been changed N2 → N3
	178	Procedure EU2 → Previous procedure	Updated description text

Version	Id	Data element	Description
	179 180	Procedure EU1 → Requested procedure Procedure FI → Additional procedure	
1.2	175	Customs clearance date → Original customs clearance date	Updated description text
	185 186	Version of the customs clearance decision Customs clearance date of the version	New, added data elements for the answer file
1.1	010	Identity information for the customs-cleared party (what the query concerns) → VAT-registered importer's identity information	Updated description text
	183 184	Representative's ID Representative's name	New, added data elements for the answer file

## 6 LIST OF THE DATA CONTENT

### Query information for the request file for checking VAT taxation:

Code	P/V	Description	Format	Permissible values
000	P	File identifier	AN8	VSTULLER
040	P	Business ID or personal ID of the party submitting the request  Just one Business ID or personal ID of a requester can be present in one request file	YTUNNUS  HETU	
054	P	Date interval for the query	PPKKVVVV- PPKKVVVV	
010	P	VAT-registered importer's identity information	YTUNNUS	
014	P	Identifier of the software that produced this file	YTUNNUS_AN2	
048	V	Software application that produced this file	AN23	
198	P	Software-generated timestamp	PPKKVVVV HHMMSS	
999	P	Final identifier	N8	

### The Tax Administration's response file that contains data on VAT taxation:

The response file does not contain data for dates prior to 1 January 2018.

Code	P/V	Description	Format	Permissible values
000	P	File identifier	AN8	VSTULLER

010	P	VAT-registered importer's identity information	YTUNNUS	
040	P	Business ID or personal ID of the party submitting the request	YTUNNUS  HETU	
054	P	Date interval for the query	PPKKVVVV-PPKKVVVV	
001	P	Start of a partial data set	N8	
174	V	Customs clearance decision no.	AN52	
175	V	Original customs clearance date	PPKKVVVV	
176	V	Customs clearance value	R13,2	
177	V	Customs duties and other charges collected by Customs, totals	R13,2	
178	V	Previous procedure	AN10	
179	V	Requested procedure	AN10	
180	V	Additional procedure	AN10	
183	V	Representative's ID	AN30	
184	V	Representative's name	AN140	
185	V	Version of the customs clearance decision	AN3	00, 01, 02, TUL, OIK, JAL, PAL, MIT, OSI
186	V	Customs clearance date of the version	PPKKVVVV	
009	P	End of a partial data set	N8	
181	V	ID match not found (1=not found)	N1	1
182	V	The ID does not have a specification (1=not found)	N1	1
999	P	Final identifier	N8	

## 7 AUTOMATED CHECK PROCESSES

This information flow has no check processes.

## 8 MESSAGES

This information flow has no messages.

## 9 CODES THAT INDICATE CUSTOMS PROCEDURE

The requested procedure is the customs procedure that the goods underwent when they were imported. The previous procedure is the customs procedure that preceded the requested procedure. The additional procedure is a code that specifies the procedure. You can check the procedure codes ([tulli.fi/en](http://tulli.fi/en))

- [codes that continue to be valid until end of 2022](#)
- [codes in accordance with the system that will be introduced in 2021](#)

## 10 VERSION OF THE CUSTOMS CLEARANCE DECISION

Because of system updates, the answer file will contain the version (185) of the customs clearance decision. Both 00 and TUL mean original versions of customs clearance. Any changed decisions that are made later will generate version numbers 01, 02, etc. and the appropriate date (186), or one of the values listed below plus the date when the value changed. These will show on the answer file.

TUL - Customs clearance decision

OIK - Adjustment decision

JAL - Decision on subsequent recovery

PAL - Amendment decision on reducing the customs debt

MIT - Decision on invalidation

OSI - Decision on customs debt regarding temporary admission with partial relief from import duty

## 11 EXAMPLE

### Query

000:VSTULLER

010:6606611-7

040:6542417-0

054:01022021-28022021

014:6606611-7\_TP

048:Ilmoituksen tuottanut ohjelmisto Oy

999:1

### Response

000:VSTULLER

010:6606611-7

040:6542417-0

054:01022021-28022021

001:7

174:100000210830161

175:04022021

176:35842,29

178:00

179:40

180:999

185:00

186:04022021

009:1

174:20FIU41000000241R0

175:06022021  
176:10006,00  
177:270,10  
178:00  
179:40  
180:999  
185:OIK  
186:07022021  
009:2  
174:20FIU41000000244R8  
175:06022021  
176:1504,00  
177:101,11  
178:00  
179:40  
180:999  
185:OIK  
186:07022021  
009:3  
174:30FIU41000000141R0  
175:06022021  
176:10000,00  
177:270,00  
178:00  
179:40  
180:999  
185:TUL  
186:06022021  
009:4  
174:30FIU41000000144R8  
175:06022021  
176:1500,00  
177:97,00  
178:00  
179:40  
180:999  
185:TUL  
186:06022021  
009:5  
174:40FIU41000000241R0  
175:06022021  
176:10000,00  
177:270,00  
178:00  
179:40  
180:999  
185:TUL  
186:06022021  
009:6  
174:40FIU41000000244R8  
175:06022021  
176:1500,00  
177:101,00

178:00  
179:40  
180:999  
185:TUL  
186:06022021  
009:7  
999:1