

The CALL-OFF REPORT to be enclosed with the VAT EU RECAPITULATIVE STATEMENT (VSRALVCO)

Data file specification

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Version history

Date	Version	Description
1.1.2020	1.0	First published version

1 INTRODUCTION

This guidance explains the structures of the required inbound file and the check procedures that follow. For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Electronic filing of information returns](#) General description.

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

The report form on call-off stocks is an Enclosure to the VAT Recapitulative Statement (i.e. to Form 9633).

The deadline for filing the call-off enclosure is the same as that of the Recapitulative Statement: the 20th of the month after the transfer of goods. Reports must be submitted electronically. The earliest possible reporting month is the current month. The first reporting month for a Call-off report is 1/2020.

If your company did not have any transfers of goods to call-off stocks for any buyer during a month, you need not file a report.

Further guidance on how to submit call off reports and templates with assistance for filling in the form can be found on [Tax.fi](#), under [About us >IT developers > Specifications of data records > Self-assessed taxes](#).

The call-off report is only for reporting the VAT number of the buyer that owns or runs the warehouse where your goods have been transferred. No facts and information are to be reported on the goods that you transported or transferred (no amounts in €, no quantities or descriptions of goods). The call-off report must be submitted in the case of changes, such as returned goods or substitutions of the buyer.

For more information on how to log in specifically for different information flows, and for information on the locations of check routines for authorisations, click [here](#).

3 PERIOD OF VALIDITY

The data structures and check processes will conform to this specification document in the production environment starting from 28 January 2020 and lasting until the next version of the specifications will be published.

4 SUBMITTAL OF INFORMATION ON CHANGES / HOW TO MAKE CORRECTIONS

If goods are returned from the call-off stocks, you must submit a type “2” report for the month when this happened. Fill in the buyer’s VAT number.

If you submit a report on a substitution of a buyer, it is a type “3” report. Such a report must contain information both on the new buyer and on the buyer that you had indicated previously. The reporting month is the calendar month when the substitution took place.

If a previous call-off report contained an error in the buyer information, you must submit a type “2” report for the original reporting month. Fill in the buyer’s VAT number.

If the reporting month had been incorrect, you must submit a type “2” report for that reporting month. Fill in the buyer’s VAT number. Then, submit a new call-off report with the correct reporting month.

For more information on corrections, see Making corrections to electronically filed self-assessed tax returns and VAT recapitulative statements on vero.fi > About us > IT developers > e-Filing guidance.

2 COMBINED INFORMATION FLOWS

This is a submittal that cannot be accompanied by other reports or enclosures.

5 LIST OF CHANGES ON THE PREVIOUS VERSION

Data element	Data name	Description
		This is a new flow of information.

6 LIST OF THE DATA CONTENT

ID	P/V	L/T	Description	Format	Permissible values
000	P		File identifier	AN8	VSRALVCO
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		The filer's Business ID	YTUNNUS2	
052	P	*	Reporting month	KK	1-12
053	P	*	Reporting year	VVVV	
001	P		Number of partial datasets	N8	
102	P	*H	Buyer's country code	EUMAATUNNUS	
103	P	*	VAT number of the buyer (without the country code)	ALVLYHYT	
106	P		Category of Call off reporting 1 = New transfer of goods to call-off stocks 2 = Goods returned (or deleting previous report) 3 = Substitution of a buyer	N1	1,2,3
108	V/P	*H	Country code of the buyer that was previously reported	EUMAATUNNUS	
109	V/P	*	VAT number of the buyer that was previously reported (do not enter the country code here)	ALVLYHYT	
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
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	053	#1559; Reporting year (053) cannot be prior to 2020
	053	#1560; The reporting year (053) cannot be less than the current year and six (6) prior years
	102	#1561; The buyer's country code (102) cannot be FI
	103	This is a check process for the buyer's VAT number (103). #287; A formal error was found in the VAT number. Typical formal errors include a case of two-character country code typed into the VAT number field. Don't include country code into the beginning of the VAT number.
	106 108 109	#1562; If the category of Call off reporting is 'Substitution of the buyer' (106:3), you must populate the Information on the buyer that you had reported previously (108 and 109).

8 MESSAGES

New/ Changed	ID	Description of the message
	102 108	This message points out that the country codes in 102 are 108 not the same: #1563; The VAT number of the new, substituting buyer must be issued by the same EU country as the previous buyer's VAT number.

9 EXAMPLE

The lines below represent a submitted filing that the "Accounting Pro" software (048) had generated. It contains call-off reporting for three different buyers:

```

000:VSRALVCO
198:20042020143015
010:6612663-4
052:3
053:2020
001:3
102:ES
103:334433443
106:1
009:1
102:IE
103:0003335W
106:3
108:IE
109:12345678
009:2
102:SE
103:00056798
106:2
009:3
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](#).