

Return for self-assessed taxes, VAT (VSRALVKV)

Data file specification

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Version history

Date	Version	Description
26.3.2019	1.6	A new message (#1535) was added to section 9
14.11.2018	1.5	Section 7 now has the new data elements 336 and 337. New messages were added to section 9.
23.11.2017	1.4	Section 7 now has the new data elements 304 and 310. Some checks in section 8 have been added and edited. Message in section 9 has been edited.
29.8.2017	1.3	Paths leading to the revamped website tax.fi have been changed.
22.5.2017	1.2	The data element for Send date and time (198) has been changed to Software-generated timestamp, which is a mandatory field
28.12.2016	1.1	Identification data (T) has been added. Names of Katso roles in section 2 have been changed. Tax Account --> Company's MyTax and Periodic Tax Return filer -> Filer of self-assessed taxes. A link to instructions for making corrections has been added to section 4.
5.9.2016	1.0	First version published for year 2017

1 INTRODUCTION

This guidance explains the structure 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

VAT taxpayers must file their VAT information independently, without prompting. Tax Returns for Self-Assessed Taxes must be submitted according to the taxpayer's tax period:

- If Monthly, by the 12th of the second month following the tax period
- If Quarterly, by the 12th of the second month following the end date of the quarter
- If Annually (Calendar year), by the end of February following the tax year

Taxpayers on the VAT Register must file the returns for every tax period. If you had no VAT taxable operations during the period, report it under No VAT activity, 056=1.

For more information on due dates, VAT computations and corrections for previously filed returns, see Instructions for filling out the form on www.tax.fi.

For more information on how filers must identify themselves electronically, on the requirements on Katso ID and Katso Role, and on the information flow's check routine for authorizations, click [here](#).

2.1 Amount of VAT relief

The Tax Administration encourages commercial software vendors to develop a feature that computes the values for the amount of VAT relief (data element 317)

automatically. Calculation formula is only applicable to accounting years that have started 1 Jan 2016 or later. When net revenue is between €10,000 and €30,000, the following formula must be used:

$$317 = 316 - \frac{(315 - 10000) * 316}{20000}$$

For more information on VAT relief computations in special cases, visit www.tax.fi.

The formula in force for earlier accounting years is available on www.tax.fi.

2.2 Accounting for VAT on cash basis

Enter 1=Yes as the value for data element 337, Accounting for VAT on cash basis, if the VAT taxpayer uses the cash basis when calculating their VAT on sales and purchases. To account for VAT on cash basis is permissible (as of 1 Jan 2017) for small business i.e. for companies that have maximally €500,000 in annual net sales, and for the VAT taxpayers not controlled by the provisions of the Accounting Act. Examples of these include private operators of agriculture, forestry and fishing. In the same way, certain self-employed operators of a trade or business also have the option to cash-basis accounting. Under the provisions of the Accounting Act, some self-employed persons can produce their financial statements on cash basis, regardless of the size of their annual sales.

For more information, see Tax.fi.

3 PERIOD OF VALIDITY

The data structures and check processes will conform to this specification document in the production environment starting from 26 March 2019 and lasting until the next version of the specifications will be published.

4 MAKING CORRECTIONS

In case there are errors in the submitted filing for VAT information, it is possible to repair the filing by re-submitting all the submitted values regarding VAT information for the tax period after making corrections. The new filing replaces the old one. In addition, the user must select an appropriate value from the fields 332-335 to best convey the reason for correction.

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

For more information, see tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance.

5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSRALVKV flow:

- VSRTASKV
- VSRMUUKV

6 LIST OF CHANGES ON THE PREVIOUS VERSION

Version	Data Name	Data element	Description
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1.6	198	Software-generated timestamp	A new message (#1535) was added
1.5	336	VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended	This is a new Data Element.
	337	Accounting for VAT on cash basis	

7 LIST OF THE DATA CONTENT

ID	P/V	T	L/T	Description	Format	Permissible values
000	P	T		File identifier	AN8	VSRALVKV
198	P		*	Software-generated timestamp	PPKKVVVV HHMMSS	
014	P			ID of the software that produced the file	Y-TUNNUS_ AN2	
048	P			Software application that produced this file	AN35	
049	P			Unique ID of the transferred filing — populated by the service provider	AN9	
010	P	T		Business ID or personal identity code	YTUNNUS HETU	
050	P		*	Tax period length K = Monthly Q = Quarterly V = Calendar year or reindeer herding year	AN1	K,Q,V,
052	V	T	*	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 - For Calendar year or reindeer herding year, V, do not populate	N2	
053	P	T	*	Year of the Tax period	VVVV	
056	V		*	No activity	N1	1
301	V		*	Tax on domestic sales at 24%	G13,2	
302	V		*	Tax on domestic sales at 14%	G13,2	
303	V		*	Tax on domestic sales at 10%	G13,2	
304	V		*	VAT on import of goods from outside the EU	G13,2	
305	V		*	Tax on goods purchased from other EU countries	G13,2	
306	V		*	Tax on services purchased from other EU countries	G13,2	
307	V		*	Tax deductible for the tax period	G13,2	
308	V		*	Tax payable / Negative tax that qualifies for refund (-)	G13,2	
309	V		*	Sales taxable at zero VAT rate	G13,2	
310	V		*	Imports of goods from outside the EU	G13,2	
311	V		*	Sales of goods to other EU countries	G13,2	
312	V		*	Sales of services to other EU countries	G13,2	
313	V		*	Purchases of goods from other EU countries	G13,2	
314	V		*	Purchases of services from other EU countries	G13,2	
315	V		*	Sales that qualify for VAT relief	R13,2	
316	V		*	Tax that qualifies for VAT relief	R13,2	

317	V		*	Amount of VAT relief	R13,2	
336	V			VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended. 1=requesting relief because this is the final tax period for the accounting year 2=requesting relief because this is the final quarter of the calendar year 3=requesting relief because my VAT obligation has ended during this tax period	N1	1,2,3
337	V			Accounting for VAT on cash basis 1=Yes	N1	1
318	V		*	Tax on purchases of construction services/scrap metal (reverse charge)	G13,2	
319	V		*	Sales of construction services/scrap metal	G13,2	
320	V		*	Purchases of construction services/scrap metal	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
	053	#455; The year of the tax period must be 2012 or a later year.
	050 052	#515; For Monthly and Quarterly filing, (050 = K or 050 = Q), Tax period (052) cannot be blank.
	050 052	Permissible values for Tax period (052) are 1, 2, 3 and 4 for Quarterly filing (050 = Q) #456; Permissible values for Tax period (052) are 1, 2, 3 and 4 for Quarterly filing (050 = Q)
	050 052 053	#454; If period length is year (V), do not populate Tax period (052).
	052 053	The tax period cannot be earlier than the current year + 4 years prior to the current year. #1015; The tax period is too far in the past. It is no longer possible to make corrections to the filing.
	052 053 301-320	#977; A filing with correct values filled in and includes tax or sales information can be given at the earliest during the tax period.
	056 301 – 320	#1141; You must populate one of the following data elements: 056 or one in range 301-320.
	056 301 –	#1142; Populating 056 and 301-320 at the same time is not allowed.

	320	
	305 313	#1143; If a non-zero value is entered in Tax on purchases from other EU countries (305), also populate Purchases of goods from other EU countries (313) with a non-zero value.
	313 305	#1144; If a non-zero value is entered in Purchases of goods from other EU (313), also populate Purchases of goods from other EU countries (305). (Value may also be 0.)
	306 314	#1145; If a non-zero value is entered in Tax on purchases of services from other EU countries (306), also populate Purchases of services from other EU countries (314) with a non-zero value.
	314 306	#1146; If a non-zero value is entered in Purchases of services from other EU countries (314), also populate Tax on purchases of services from other EU countries (306). (Value may also be 0.)
	318 320	#1147; If a non-zero value is entered in Tax on purchases of construction services/scrap metal from other EU countries (318), also populate Purchases of construction services/scrap metal from other EU countries (320) with a non-zero value.
	320 318	#1148; If a non-zero value is entered in Purchases of construction services/scrap metal from other EU countries (320), also populate Tax on purchases of construction services/scrap metal from other EU countries (318) with a non-zero value.
	301 302 303 304 305 306 307 308 317 318	The value of Tax payable/Negative tax that qualifies for refund (-) must equal the sum of 301, 302, 303, 304, 305, 306, 318 values, minus any deductible VAT (307) and VAT relief (317). #1149; The value of Tax payable/Negative tax that qualifies for refund (-) must equal the sum of 301, 302, 303, 304, 305, 306, 318 values, minus any deductible VAT (307) and VAT relief (317).
	304 301	#1364; The 304 and 310 data elements cannot be filled in until tax period 1/2018

9 MESSAGES

New/ Chang ed	ID	Description of the message
M	301 302 303 304 305 306 307 309 310 311 312 313 314 318 319 320	If the filer has entered a negative value for some data elements (301, 302, 303, 304, 305, 306, 307, 309, 310, 311, 312, 313, 314, 318, 319, 320), a message will be shown. #1009; 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.
	056 050 052 053	To file a return advising that there was no activity (056:1) is permitted: <ul style="list-style-type: none"> • For monthly filers: for the six tax periods following the current period For quarterly filers: for the two periods following the current period • For once-a-year filers: only for the current period #1151; You cannot file "Not Active" too far into the future.
	315 316	#1152; Maximum value for Tax that qualifies for VAT relief (316) is 24% of the sales that qualify for VAT relief (315).
	318 320	#1153; The value of Tax on construction services/scrap metal purchased (318) is 24% of the purchases of construction services/scrap metal (320).
	315	#1463; The value of Sales that qualify for VAT relief (315) cannot be higher than €30,000
	315 316 317	#1464; If you entered an integer value, higher than zero, in Sales that qualify for VAT relief (315), you must also populate the Tax that qualifies for VAT relief (316) and Amount of VAT relief (317) data elements
	315 316 317	#1465; If you populated one of the following: Sales that qualify for VAT relief (315), Tax that qualifies for VAT relief (316) or Amount of VAT relief (317), you must populate all these data elements
	336 315 316 317	#1466; If you populated "VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended (336)", you must also populate Sales that qualify for VAT relief (315), Tax that qualifies for VAT relief (316) and Amount of VAT relief (317)
	050 336	#1467; You cannot populate "VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended (336)" if "Tax period length (050)" is Calendar year or reindeer herding year (V).
New	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

2 EXAMPLES

(1) The lines below represent a tax return produced by TestiAccounting Pro (048) and (014) software application for VAT information for the company 6612663-4 (010). It had no VAT activities (056:1) for the period in January 2017(052:1, 053:2017). The phone number of the contact person (042) is 09-1234567.

000:VSRALVKV
198:14062017213515
048:TestiAccounting Pro
014:6606611-7_AP
010:6612663-4
050:K
052:1
053:2017
056:1
042:09-1234567
999:1

(2) The second example is a file created by AccountingPro (048) and (014) software application 6612663-4 (010). It is a VAT return with January 2018 (052:1, 053:2018) as the tax period. It also contains an Imports of goods from outside the EU (310) entry and a VAT on import of goods from outside the EU (304) entry.

000:VSRALVKV
198:11112017112233
048:AccountingPro
014:6612663-4_AP
010:6606773-4
050:K
052:1
053:2018
301:77777,77
302:11111,11
303:0,99
304:24,99
305:000000000000,00
306:-000000000000,00
307:20000,00
308:59154,86
309:000000000000,01
310:240,00
311:0,09
312:1234567890123,12
313:22222,22
314:9999,99
315:100000,00
316:240000,00
317:10000,00
318:240,00
319:1234567890123,19
320:1000,00
042:09 1234567
999:1