

VAT Recapitulative Statement (VSRALVYV)

Data file specification

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Version history

Date	Version	Description
5.9.2016	1.0	First version published for year 2017
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. Description of the check of data element 103 in section 7 has been changed. 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
29.8.2017	1.3	Update of the paths that lead to the pages of the Tax.fi Website.

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Description of e-File](#).

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 [tax.fi](#) web site: [About us](#) > [Information and material on taxation](#) > [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.

Logging in with a Katso ID and password entitles you to submit your forms, on the condition that you have the user privileges of the Master User, Parallel Master User, VAT filer, Company's MyTax (previously Tax Account), Filer of self-assessed taxes (previously Filer of periodic tax return) and user privileges. The system checks your privileges by your business identity code entry (010).

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).

For more information see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance](#).

5 LIST OF CHANGES ON THE PREVIOUS VERSION

Data Name	Data element	Description
100 051 105 098 101 104	Arrival date (Service provider's date of receipt) Arrival time (Service provider's hour of receipt) Service Provider's code for each e-service Currency Value of the intra-Community sales for the whole period Transaction type code	Removed.
107	Service provider's identifier code for the inbound filing — populated by the service provider	Now refers to pos. 049.
210	The value of sales to an EU country -> Sales of goods	Change in a text resource The format of information has been changed: N13 →G13,2.
211 212 052 053	Sales of services Triangulation sales Target month Target year	Data elements were given their own codes.
048 014 198	Software application that produced the file in question ID of the software that produced the file in question Send Date and Time, populated by the service provider	Added as a new data element.
	Revisions of automatic checks and messages	See Automatic checks and Messages sections below.
198	Software-generated timestamp	Data element has a new name and is now mandatory

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/ Chang ed	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.
U	102 052 053	The country code for Croatia (102:HR) is permissible starting from July 2013. #1136; The country code for Croatia (102:HR) is permissible starting from July 2013.
U	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.
U	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).
U	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.
U	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

		<p>element 102) has been entered in the beginning of the VAT number. Don't start the VAT number with the EU-country code.</p> <p>#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.</p>
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8 MESSAGES

New/ Chang ed	ID	Description of the message
U	210 211 212	<p>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).</p> <p>#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.</p>
U	052 053	<p>If the target month is more than six months in the past, a message will be shown.</p> <p>#1140; Is the target month intentionally more than six months in the past?</p>

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 1/2017. There has been no triangulation sales (212) for this customer.

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000:VSRALVYY
198:14062017213515
010:6612663-4
052:1
053:2017
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

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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](#).