

# **Return for self-assessed taxes, OTHER (VSRMUUKV)**

## **Data file specification**

### **Table of contents**

<b>1</b>	<b>INTRODUCTION .....</b>	<b>2</b>
<b>2</b>	<b>DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES .....</b>	<b>2</b>
<b>3</b>	<b>PERIOD OF VALIDITY .....</b>	<b>2</b>
<b>4</b>	<b>MAKING CORRECTIONS .....</b>	<b>2</b>
<b>5</b>	<b>COMBINED INFORMATION FLOWS .....</b>	<b>3</b>
<b>6</b>	<b>LIST OF CHANGES ON THE PREVIOUS VERSION .....</b>	<b>3</b>
<b>7</b>	<b>LIST OF THE DATA CONTENT .....</b>	<b>3</b>
<b>8</b>	<b>AUTOMATED CHECK PROCESSES .....</b>	<b>4</b>
<b>9</b>	<b>MESSAGES .....</b>	<b>5</b>
<b>10</b>	<b>EXAMPLE .....</b>	<b>6</b>

# Version history

Date	Version	Description
24.11.2019	1.7	New entry added to List of the data content, added new checks
26.3.2019	1.6	A new message (#1535) was added to section 9
27.9.2018	1.5	An updated value for pos. 060 under List of the data content Updates were made to Automated check processes and Messages

## 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 > IT developers > e-Filing guidance > Electronic filing of information returns General description](#).

## 2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Starting 1 January 2019, you must report Amount withheld from payment to limited company, cooperative or other corporation (type 25) and Tax at source on royalties (type 69) to the National Incomes Register, using the “earnings payment report” of the Register. This information flow is for making corrections to withholding and royalty amounts from tax periods ending 2018 or earlier. To introduce a correction to Tax at source on interest and royalties (non-residents), use type 69.

Taxpayers who pay other self-assessed taxes than VAT and employer’s contributions must file a return after they have withheld money on an outbound payment, either as domestic withholding or as tax at source. Those who are required to pay Lottery Tax must file a return after they have arranged a lottery event.

Those liable for Tax on Insurance Premiums and Pharmacy must file the return for every period even if they have had no activity.

For more information on due dates, computations and corrections for previously filed returns, see Instructions for filling out the form on [www.tax.fi](http://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](#).

## 3 PERIOD OF VALIDITY

The data structures and check processes will conform to this specification document in the production environment starting from 24 November 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 employer’s actions, it is possible to repair the filing by re-submitting all the submitted values regarding employer’s actions for the tax period after making corrections. The new filing replaces the old one.

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

For more information, see the article called Making corrections to submitted annual information (tax.fi > About us > 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 VSRMUUKV flow:

- VSRALVKV
- VSRTASKV

## 6 LIST OF CHANGES ON THE PREVIOUS VERSION

Version	Data Name	Data element	Description
1.7	065	Amount withheld and tax at source for an equity savings account	Added as a new data element. New checks #1564 and #1565 added
1.6	198	Software-generated timestamp	A new message (#1535) was added
1.5	060	Tax type code 69 = Tax at source on interest and royalties→ 69 = Tax at source on interest	An update was made to the description of the values to enter.

## 7 LIST OF THE DATA CONTENT

ID	P/V	T	L/T	Description	Format	Permissible values
000	P	T		File identifier	AN8	VSRMUUKV
049	V			Service provider's identifier code for the inbound filing — populated by the service provider	AN9	
198	P		*	Software-generated timestamp	PPKKVVVV HHMMSS	
048	P			Software application that produced identifier code	AN35	
014	P			ID of the software that produced the file in question	Y- TUNNUS_ AN2	
010	P		*	Business ID or personal identity code	YTUNNUS   HETU	
080	V	T	*	Account operator's Business ID	YTUNNUS	
001	P			Quantity of partial data sets	N8	
060	P	T	*	Tax type code 10 = Lottery tax 40 = Pharmacy tax 16 = Tax on insurance premiums 24 = Amount withheld from purchase price for timber 25 = Amount withheld from payment to limited company, cooperative or other corporation 68 = Amount withheld on interest paid out 92 = Amount withheld from dividends, and distributions of profit surplus by a cooperative	N2	10, 40, 16, 24, 25, 68, 92, 39, 69, 84

				39 = Tax at source on dividends 69 = Tax at source on interest 84 = Tax at source on interest income		
065	V		*	Amount withheld and tax at source for an equity savings account (1=Yes)	N1	1
050	P		*	Tax period length K = Monthly Q = Quarterly V = Calendar year	AN1	K,Q,V,
052	V	T	*	Tax period This element is mandatory if period is Monthly or Quarterly - For Month, K, permissible values are: 1 - 12 - For Quarterly, Q, values 1 – 4 - For Calendar year, V, do not populate	N2	
053	P	T	H	Year of the Tax period	VVVV	
056	V		*	No activity	N1	1
061	V		*	Tax payable	G13,2	
009	P			Termination character for partial data sets	N8	
042	V			Telephone number of the contact person	AN35	
999	P			Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New/ Chan ged	ID	Description of Calc. Rule / Check
	010 080	The Business ID (010) of the taxpayer cannot be the same as that of the account operator (080).  #1165; The Business ID (010) of the taxpayer cannot be the same as that of the Account Operator (080). The Tax Administration's register identifies the Account Operator as an Account Operator acting for a taxpayer-client. Hence, when the Account Operator data element is populated, the filing is treated as being made for another taxpayer (the Operator's client).
	080 060	Account operator's Business ID (080) cannot be populated unless Type of tax is 68, 92, 39, 69, 84.  #488; You cannot populate 'Account operator's Business ID (080)' unless the type of tax is 68, 92, 39, 69 or 84;
	010 060	You cannot send information if there is a personal identity code given for the data element 010 and value 92 (= Amount withheld from dividends, and distributions of profit surplus by a cooperative) or value 39 (= Tax at source on dividends) given for data element 060 (Type of Tax)). It is not possible for an individual taxpayer to have paid out dividends.  #1164; You cannot send information if there is a personal identity code given for the data element 010 and value 92 (= Amount withheld from dividends, and distributions of profit surplus by a cooperative) or value 39 (= Tax at source on dividends) given for data element 060 (Type of Tax)). It is not possible for an individual taxpayer to have paid out dividends.
	060 050	#483; Tax period length (050) cannot be other than Month (K) if the value for Type of tax (060) is 10 = Lottery tax or 16 = Tax on insurance premiums.

	056 060	#1163; 'Not Active' (056) cannot be populated unless Type of tax (060) is 'Tax on insurance premiums (16)' or 'Pharmacy tax' (40).
	050 052	#456; Permissible values are 1, 2, 3 and 4 for Quarterly filing (050 = Q).
	053	#455; The year must be 2013 or a later year
	052 053	The tax period cannot be earlier than the current year + 6 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.
	052 053 060 061	#1183; A filing with correct values filled in with tax information included, excluding amounts withheld on dividends and distributions of profit surplus by a cooperative (060:92) and for Tax at source on dividends (060:39), can be made at the earliest during the tax period.
	060 061	#1166; For Pharmacy Tax (060=40), Tax payable (061) cannot be negative.
	060 050	#1167; For Pharmacy Tax (060=40), the length of the tax period must always be a Calendar year (050=V).
	060 050	#1393; Length of the tax period is allowed to be a Calendar year (050=V) only when filing Pharmacy Tax (060=40).
	060 052	#1442; You can no longer populate Amount withheld from payment to limited company, cooperative or other corporation (060=25) for tax periods in 2019 or later
New	060 053	#1564; You cannot populate Amount withheld and tax at source for an equity savings account (065) earlier than for the 2020 Year of the Tax period (053).
New	060 065	#1565; Do not populate Amount withheld and tax at source for an equity savings account (065) unless the value of Tax type code (060) is 68=Amount withheld on interest paid out or unless it is 69=Tax at source on interest.

## 9 MESSAGES

New/ Chan ged	ID	Description of the message
	061	If the 061 data element is populated with a negative value, 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 the complete information for the period with the corrected values..
	060 050	For amounts withheld on dividends and distributions of profit surplus by a cooperative (060:92) and for Tax at source on dividends (060:39), it is permissible to make a filing with corrected values included twelve months in advance, if the length of the tax period is a month (050:K); or to file four quarters in advance, if the length of the tax period is a quarter (050:Q).  #1168; For amounts withheld on dividends and distributions of profit surplus by a cooperative (060:92) and for Tax at source on dividends (060:39), it is permissible to make a filing with corrected values included twelve months in advance, if the length of the tax period is a month (050:K); or to file four quarters in advance, if the length of the tax period is a quarter (050:Q).
	056 050 052 053	It is permissible to make a filing stating that there was no activity (056:1) if: <ul style="list-style-type: none"> <li>• For monthly filers: for the six tax periods following the current period</li> <li>• For quarterly filers: for the two periods following the current period</li> <li>• For annual filers: only for the current period</li> </ul> #1151; You cannot file "Not Active" too far into the future.
	060	In the future, tax type 69 will only contain amounts relating to tax at source on interest.

		#1443; For tax periods ending in 2019 or later, you can only report amounts of tax at source on interest. Royalties subject to tax at source must be reported to the National Incomes Register. To make corrections to tax at source on royalties for tax periods in 2018, use tax type 69.
	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 represent a filing created by the Accounting Pro (048) and (014) software for the company paying other self-assessed taxes 6612663-4 (010): the first recurring data set concerns Tax at source on dividends (060:39) for January 2017 (050:K, 052:1, 053:2017) amounting to €2,000.00 (061). It is advised in another data set that for January (050:K, 052:1, 053:2017) there is no Tax on insurance premiums to be filed (060:16, 056:1). (060:39, 061:0,00). The phone number of the contact person (042) is 09-1234567.

000:VSRMUUKV  
198:14062017213515  
010:6612663-4  
001:2  
060:39  
050:K  
052:1  
053:2017  
061:2000,00  
009:1  
060:16  
050:K  
052:1  
053:2017  
056:1  
009:2  
042:09-1234567  
048: AccountingPro  
014:6606611-7\_AP  
999:1