Return for self-assessed taxes, OTHER (VSRMUUKV)

Data file specification

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Version history

Date	Version	Description
5.11.2020	1.9	Format of data elements 080, 088 and 093 has been changed. Check #1666 has been removed.
12.10.2020	1.9	Check #1164 changed to #1689. Data elements 067 and 068 have been changed to optional.
28.8.2020	1.8	New entries added to Description of the information flow.
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

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

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 Self-assessed tax return (4001e) *(vero.fi > About us > Contact Us > Forms > Self-assessed tax return (4001e))*.

To check the method of identification required by this information flow, the role required and where in the flow 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 > Return for self-assessed taxes)*.

3 PERIOD OF VALIDITY

The data structures and check processes will conform to this specification document in the production environment starting from 24 November 2020 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.

More information on how to make corrections read Corrections to self-assessment, corrections to VAT Recap Statements (*vero.fi > About us > IT developers > Data format specifications > Self-assessed taxes > Corrections to self-assessment, corrections to VAT Recap Statements)*

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
1.9	080 088 093	Business ID of the account operator that submits the return ID code of the securities depository that submits the return ID code of the other third-party filer that submits the return	Format of data elements has been changed TUNNUS->TIHOYHTEISO YTUNNUS->APKYHTEISO YTUNNUS -> MUUTYHTEISO
			Check #1666 has been removed as unnecessary.
	010 060	Business ID or personal identity code Tax type code	Changed check process for 010, 060 #1164 → #1689.
	067 068	Name of the securities depository where issued ID code of the securities depository where issued	Data elements have been changed to optional V/P -> V.
1.8	088 093 067 068 041	ID code of the securities depository that submits the return ID code of the other third-party filer that submits the return Name of the securities depository where issued Id code of the securities depository where issued Contact person's name	Added as new data elements.
	080 088 093	Business ID of the account operator that submits the return ID code of the securities depository that submits the return ID code of the other third-party filer that submits the return	New check processes #1622, #1623, #1624 and #1666 added. New message #1625 added.

Version	Data Name	Data element	Description
	 067 068 060 053	Name of the securities depository where issued Id code of the securities depository where issued Tax type code Year of the Tax period	
	010	Business ID or personal identity code	Changed check process for 010, #1165 → #1620.
	080	Account operator's Business ID → Business ID of the account operator that submits the return	The description is changed
	053	Year of the Tax period	The year is updated

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 the file in question	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	*	Business ID of the account operator that submits the return	TIHOYHTEISO	
088	V	T	*	ID code of the securities depository that submits the return	APKYHTEISO	
093	V	T	*	ID code of the other third-party filer that submits the return	MUUTYHTEISO	
067	V		*	Name of the securities depository where issued	AN70	
068	V		*	ID code of the securities depository where issued	AN30	
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	N2	10, 40, 16, 24, 25, 68, 92, 39, 69, 84

ID	P/V	T	L/T	Description	Format	Permissible values
				corporation 68 = Amount withheld on interest paid out 92 = Amount withheld from dividends, and distributions of profit surplus by a cooperative 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	
041	V			Name of the contact person	AN35	
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
Changed	010 080 088 093	#1620; The Business ID (010) of the taxpayer cannot be the same as the ID code of the ‘party that submits the return’ (080, 088, 093). The Tax Administration’s register identifies the Account Operator always as an account operator acting for a taxpayer-client. The Tax Administration’s register identifies the Central Securities Depository as a securities depository. When any one of the 080, 088 or 093 data elements is populated, the filing is treated as being made for another taxpayer (for the client).
Changed	080 088 093 060	#1621; The ‘party that submits the return (080, 088, 093)' cannot be populated unless the Type of tax is 68, 92, 39, 69 or 84.
New	067 068	#1622; ID code and Name of the Securities Depository (067, 068)' cannot be populated unless Type of tax (060) is 68, 92, 39, 69 or 84.
New	080 088 093	#1623; The return cannot contain more than one ID code of the party that submits the return (080, 088, 093).
New	053 067 068 088 093	#1624; Data elements 067, 068, 088, 093 can be populated for the first time for the 2021 Year of the Tax Period (053).
Changed	010 060	#1689; You cannot send information if a Finnish personal identity code is entered in the 010 data element and if you have defined the Tax type code (060) as 92=Amount withheld on dividends and distributions of profit surplus by a cooperative or as 39=Tax at source on dividends, or if you have answered “Yes” to (065) – Amount withheld and tax at source for an equity savings account. It is not possible for an individual taxpayer to give reports on paid-out dividends. Likewise, it is not possible for an individual to report taxes or tax-at-source withheld on paid-out funds from an equity savings account.
	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	#456; Permissible values are 1, 2, 3 and 4 for Quarterly filing (050 = Q).

New/ Changed	ID	Description of Calc. Rule / Check
	052	
	053	#455; The year must be 2016 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
	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).
	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/ Changed	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	#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: • For monthly filers: for the six tax periods following the current period • For quarterly filers: for the two periods following the current period • For annual filers: only for the current period #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.
New	053 080 088 093 067 068	#1625; If the Year of the tax period (053) is 2021 or a later year, and one of the account operator’s or other third-party filer’s ID codes is populated (080, 088, 093), you must also populate the Securities Depository’s ID code (068) and Securities Depository’s name (067).

10 EXAMPLE

The lines below represent a filing, created by Accounting Pro (048) and the (014) software, for company 6612663-4 paying other self-assessed taxes (010): the first data set concerns Tax at source on dividends (060:39) for January 2021 (050:K, 052:1, 053:2021), amounting to €2,000.00 (061).

It is advised in another data set that for January (050:K, 052:1, 053:2021), there is no Lottery Tax to report (060:10, 056:1). The contact person's phone number (042) is 09-1234567.

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000:VSRMUUKV
198:14062021203015
010:6612663-4
080:8612883-8
067:Arvopaperikeskus
068:1234567-8
001:2
060:39
050:K
052:1
053:2021
061:2000,00
009:1
060:10
050:K
052:1
053:2021
056:1
009:2
042:09-1234567
048:AccountingPro
014:6606611-7_AP
999:1
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