Return for self-assessed taxes, employer's contributions and payroll details (VSRTASKV)

Data file specification

Table of contents

Version history

Date	Version	Description
26.3.2019	1.6	A new message (#1535) was added to section
27.9.2018	1.5	An updated value for pos. 011 under List of the data content Updates were made to Automated check processes and Messages
11.6.2018	1.4	Changes made to the notes/checks for the 056, 050, 052 and 053 data elements
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

Starting 1 January 2019, employers must submit earnings payment reports and employer's separate reports to the Incomes Register. If no wages have been paid out 1 January 2019 or later, you must report this fact on an employer's separate report. If no wages were paid, regular employers must file "No wages payable" for every calendar month.

For further information on interfaces for payroll reporting to the Incomes Register, see descriptions and instructions on tax.fi > About us > Information and material on taxation > Incomes Register > Documentation.

In the future, this flow is only for reporting specific amounts of pensions and social benefits, for each tax period, during 2019.

This flow is also for making corrections to employer's contributions from tax periods ending 2018 or earlier. If no wages were paid out during the period, report it under 056=1, "No wage payment".

For more information on due dates, 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.

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

The way to make corrections to self-assessed taxes is to file a replacement return for the tax period concerned. No corrections can be made to an earlier tax period than the current year + 6 years prior to that. This rule concerns tax periods ending 31 Dec 2016 or earlier.

If the tax period is 1 Jan 2017 or later, corrections can still be made during three years after the end of the calendar year where the tax period falls into; or if the tax period is the month and the company has a non-calendar-year accounting period, corrections can still be made during three years after the end of the calendar year that followed the end date of the accounting period where the tax period falls into.

If corrections must be made to erroneus employer's contributions for tax periods ending in 2018 or earlier, the only way to do so is to re-file all the employer's contribution details and amounts for the tax period as they should be. The new filing replaces the old. In addition, the Reason for correction must be indicated: select one of the values in pos. 332 to 335.

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

The replacement filing of employer's contributions given by the accounting unit will substitute the former filing of employer's contributions for the same tax period given by the same accounting unit.

More information on how to make corrections: 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 VSRTASKV flow:

- VSRALVKV

- VSRMUUKV

6   LIST OF CHANGES ON THE PREVIOUS VERSION

Version	Data Name	Data element	Description
1.6	198	Software-generated timestamp	A new message (#1535) was added
1.5	011	Code denoting the type of the employer	Added the following value: 7 = Payor of pensions and social benefits
			See the Automated check processes and Messages sections

7   LIST OF THE DATA CONTENT

ID	P/V	T	L/T	Description	Format	Permissible values

000	P	T		File identifier	AN8	VSRTASKV
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	
049	P			Service provider's identifier code for the inbound filing — populated by the service provider.	AN9	
010	P	T		Employer's personal identity code, Business ID or accounting unit ID	ALITP|| HETU	
011	P	T	*	Code denoting the type of the employer 5 = Employer 6 = Seafarer's employer 7= Payor of pensions and social benefits	N1	5,6,7
050	P		*H	Tax period length K = Monthly Q = Quarterly	AN1	K,Q,
052	P	T	*H	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	N2	
053	P	T	*H	Year of the Tax period	VVVV	
056	V		H	No Activity (wage payments)	N1	1
601	V		*H	Wages and other compensation subject to withholding	G13,2	
602	V		*H	Tax withheld	G13,2	
605	V		*	Wages and other payments subject to tax at source	G13,2	
606	V		*	Tax at source on wages, pensions etc.	G13,2	
609	V		*	Wages subject to health insurance contribution	G13,2	
610	V		*	Employer's health insurance contribution payable	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/ Chan- ged	ID	Description of Calc. Rule / Check
	332 333 334 335	#1438; You cannot populate data elements 332-335, Reason for correction, if the Type is 011:7 (payor of pensions and soc. benefits)
	011 053	#1439; If the Type is Employer (011:5), you can only populate tax periods ending in 2018 or earlier.

	011 053	#1437; If the Type is Payor of pensions and social benefits (011:7), you can only populate tax periods ending in 2019.
	056	Payors of pensions and and social benefits cannot populate the 156, 609 and 610 data elements. #1440; When the value for data element 011 is 7, you cannot populate the 056, 609 and 610 positions.
	011 052 053 601-606	#1441; Payors of pensions and social benefits (011:7) can submit a return (containing taxes and other values) in advance for the tax period that immediately follows the current tax period.
	011 053	#1155; Starting from 01/2017, it is no longer permissible to report Seafarer's income (011:6) as a separate entry, . Seafarer's income can only be reported for tax periods ending in 2016 or earlier
	050 052	#456; Permissible values for Tax period (052) are 1, 2, 3 and 4 for Quarterly filing (050 = Q).
	053	#1154; The year of the tax period must be 2013 or a later year.
	052 053	#1015; The tax period is too far in the past. It is no longer possible to make corrections to the filing.
	601 602	#1156; If you populated either of the data elements Wages/other compensation subject to withholding (601) and Tax withheld (602), also populate the other. You may also use zero as the input value.
	605 606	#1157; If you populated either of the data elements Wages and other payments subject to tax at source (605) and Tax at source on wages, pensions etc (606), also populate the other. You may also use zero as the input value.
	609 610	#1158; If you populated either of the data elements Wages subject to health insurance contribution (609) and Employer's health insurance contribution payable (610), also populate the other. You may also use zero as the input value.
	601 602 609 610	#1160; If a non-zero digit is entered in data elements 609 and/or 610; also populate 601 or 602 with a non-blank value. (Value may also be 0.)
	056 050 052 053	It is not allowed to submit "No wage payments" (056=1) for tax periods with 2019 end dates. #1431; No wage payments (056=1) is not permissible for tax periods with an end date in 2019. The Incomes Register is where you should report this.

9 MESSAGES

New/ Chan-ged	ID	Description of Calc. Rule / Check
	601 602 605 606 609 610	If any of the data elements Wages/other compensation subject to withholding (601), Tax withheld (602), Wages and other payments subject to tax at source (605), Tax at source on wages, pensions etc. (606), Wages subject to health insurance contribution (609) or Employer's health insurance contribution payable (610) has a negative value, this message will be shown: #1162; 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.
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

10 EXAMPLE

The lines below represent a filing created by the Accounting Pro (048) and (014) software for the employer 6612663-4 (010). There were no payments of wages (056:1) for January 2017 (052:1, 053:2017). The phone number of the contact person (042) is 09-1234567.

```
000:VSRTASKV
198:14062017213515
010:6612663-4
011:5
050:K
052:1
053:2017
056:1
042:09-1234567
048:Accounting Pro
014:6606611-7_AP
999:1
```