

**Reporting construction-sector details**  
**CONTRACTS**  
**(VSURAKKA)**

**DATA FORMAT SPECIFICATION**

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# Version history

Date	Version	Description
26.11.2024	2.2	Fixed minor typos
12.11.2019	2.1	Filing as of 1 Jan. 2020, 2nd published version
18.12.2019		Corrections to texts and examples
26.4.2019	2.0	Filing as of 1 Jan. 2020, 1st published version

## 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](#).

The required character set is ISO 8859-1 (Latin 1).

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

Check the required method of sign-in, role and rights of representation [here](#).

All buyers or contractors must file reports if they buy construction services (within the meaning of VAT Act), scaffolding services for building sites or the services of leased workers, from another company, for the construction-related purposes listed here. The requirement always concerns builder-developers. They must report the contracts they have made. As for subcontracting, each buyer-contractor must report their own subcontracts for which they are in the role of the buyer. The State of Finland, local municipal councils, associations, domestic businesses and foreign businesses are all concerned by this reporting requirement if they have entered into a contract for having some construction work done in Finland.

Information on contracts must be sent to the Tax Administration every month, specifically for every building site or every contract. The deadline is the fifth day of the second month following the reporting month. Accordingly, the deadline for the July report is 5 September.

The Tax Administration's [Information-reporting requirement in the construction sector](#) article has more information on the people and businesses who must file the reports and on how the reports must be filed (the article is in Finnish and Swedish).

Two flows are required when sending us the information electronically:

1. Identification of the filer — VSRAKYHT
2. Details on the contracts made — VSURAKKA

One filing may contain reporting from one filer, and one reporting month, and details on contracts from more than one sites.

You should give separate VSURAKKA data sets in order to report specific sites and contracts on the sites. In addition, construction companies that have established a new housing company (or real estate company) can file a separate VSURAKKA in order to provide the information.

The filing must include the VSRAKYHT data set once (in the beginning) and one or more than one VSURAKKA data sets, assuming that the filing represents the basic

type – 'P' or is a correction to a previous filing i.e. type 'K'. When the type of filing is 'D' – delete, there is no need to include the VSURAKKA data set.

It is required that a contract-details filing represent a specific filing type:

- Basic ("P") or
- Replacement ("K") or
- Deletion ("D")

### 3 MAKING CORRECTIONS

When giving the first report for a month, the first permissible report type is the **basic report** (the 'P' type). Our software (Ilmoitin.fi) acknowledges receipt, sends back a **filing code** to the filer, and records the exact hour of receipt. Construction reports filed through Ilmoitin.fi-service are also visible in MyTax after short delay due to the processing of the reports.

It is permissible to file several basic reports during a month. Each report has a unique **filing code**. **You must refer to the filing code if you correct** (= send a replacement) **or delete the filing** (= send a deletion) **later**. The filing code issued by Ilmoitin.fi-service must be used in replacement and deletion reports filed through Ilmoitin.fi-service.

Use replacement reports (filing type 'K') for the following purposes:

- To include new details that were missing from the basic filing
- To remove details from the previous filing
- To correct any mistakes and errors

Corrections to any errors in a previously submitted filing are done by sending us a replacement (filing type 'K'), which must contain the Filing Code that tracks the original filing.

All the details that continue to be in force must be re-entered, including the ones that have been right all the time because a new filing always replaces any previous filing.

Filers are entitled to make corrections retroactively during the 48 months following the original deadline for the reporting month. The period of 48 months is available for making corrections to reports that relate to January 2020 or to a later month. In the same way, for new basic reports, and new deletion reports, 48 months are available for making corrections.

*Example: You filed your May 2020 report on 5 July 2020. You can make corrections to any errors up to 5 July 2024.*

When you create a replacement report, you must enter the correct filing code and in addition, you must re-enter all the required VSRACYHT and VSURAKKA details and follow the mandatory/voluntary rules for each data element. The entire report and all the details reported in it can be removed by filing a **Deletion report** ("D") . On the Deletion report the values of the **VSRACYHT data set elements 100, 087, 053, 052, 020, 010, 150, 151, 152, and 153 are required**. As for the mandatory/voluntary elements of the data set 010, 150, 151 and 153, their values must be included if the rules require it.

**If you are filing a deletion (type "D"), the VSURAKKA values are not required.**

### 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that came into force 1 January 2020 and continue to be in force until a new version of this specification is released.

## 5 CHANGES ON THE PREVIOUS VERSION

Version	ID	Data element	Description
2.2			Fixed minor typos.
2.1	010 150 301 302 451 452	Filer's Finnish Business ID or personal ID Filer's ID code issued in a foreign country Contractor's or employee-leasing company's Finnish Business ID or personal ID Contractor's or employee-leasing company's foreign-issued ID code Contractor's or employee-leasing company's Finnish Business ID or personal ID Contractor's or employee-leasing company's foreign-issued ID code	A new check process has been added, Contractor (301, 302), Principal (451, 452) and Filer (010, 150) cannot be the same.
2.1	306 307 308 309 310 311 312	"C/O" details of the contractor's home address Street address P.O. Box Postal code Post office Country code Country name of the address country	A new check process has been added, if any of data elements 306–312 has been entered, 307 or 308 (not both) and 309–311 must also be entered.
2.1	302 452	Contractor's or employee-leasing company's foreign-issued ID code Principal's foreign identity code	A check process added, cannot begin with FI
2.0	200 201 202 203 204 205 206 207 208 209 210 258 401 404 405 406	Last name of the person to contact First name of the person to contact Telephone of the person to contact E-mail of the person to contact 'C/O' details of the person to contact Street address of the person to contact PO box of the person to contact Postal code of the person to contact Post office of the person to contact Country code of the person to contact Country name of the person to contact No activity during the reporting month on specific sites or contracts No activity during the reporting month, by a specific contractor Amount paid for the contract Advance payment Total contract amount	Deleted
	400 407 408	Type of contract Contract start date Contract start date	Has been changed: is now a required field V → P
	400	Type of contract 3 = Ongoing maintenance services 4 = Property development with new construction	Updates and changes: - Previous value 3 is withdrawn - New value 4 added
	400	Type of contract 1 = Contracting in the construction industry 1 = Contracting or maintenance work	The description has changed
	403	Amount invoiced for the contract in the reporting month	Data format has been changed N15 → G13,2

Version	ID	Data element	Description
	010 301 451	Filer's Finnish Business ID or personal ID Contractor's Finnish Business ID or personal identity code Buyer's Finnish Business ID or personal identity code	Data format has been changed  ALITP  HETU2 → YTUNNUS2  HETU2
	014	Identifier of the software that produced this file	Added as a new data element

## 6 COMBINED INFORMATION FLOWS

This information flow requires that the submitted filing begins with a VSRAKYHT flow. All sets contained by the filing must have the same "010" and "150" values.

## 7 DATA FORMAT SPECIFICATION

Letters entered into the V/P column of the data format specification indicate whether a data element is mandatory. V means that the element is voluntary and P that it is mandatory in all report types. V/P is conditionally mandatory, i.e. the data element is mandatory in certain situations. The conditionally mandatory (V/P) elements are specified in more detail in the check processes. See section 8 Automated check processes.

ID	V/P	L/T	Description	Format	Values
000	P		Identifier	AN8	VSURAKKA
010	V/P	*	Filer's Finnish Business ID or personal identity code See 11.1 Filer's ID	YTUNNUS2   HETU2	
150	V/P	*	Filer's ID code issued in a foreign country See 11.7 Foreign ID codes and their types	AN30	
151	V/P	*	Type of the foreign-issued ID code  1 = VAT number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4

### Details on the construction site or the contract

See 11.2 Details on the construction site or the contract

If the site does not have an address yet, you must give a free-form description of the site's location. **Virhe. Viitteen lähde ei löytynyt.**

250	V		Site ID	AN35	
251	V		Contract number	AN50	
252	V/P	*	Site street address	AN100	
253	V/P	*	Free-text description of where the site is located	AN200	
254	V/P	*	Site postal code	AN5	
255	V/P	*	Post office	AN30	

ID	V/P	L/T	Description	Format	Values
<b>Contractor details or employee-leasing company details and information on the contract</b>					
See 11.3 Identity information on the contractor or employee-leasing company <b>Virhe. Viitteen lähdeä ei löydynt.</b>					
001	V/P		<b>Start of a recurring data set</b> This data element indicates the start of a recurring data set, and its value must be the quantity of data sets; the data set must end in identifier 009, where the value is an ordinal digit.	+N8	
<b>Contractor's or employee-leasing company's ID information</b>					
Contractor's or employee-leasing company's Finnish ID or foreign ID (not both) must be given. 302–304 are mandatory if the code entered is a foreign ID code.					
400	V/P	*	Type of contract 1 = Contracting or maintenance work 2 = Employee leasing  4 = Property development with new construction See 11.5 Property development with new construction	N1	1,2,4
300	V/P	*	Contractor's or employee-leasing company's name	AN200	
301	V/P	*	Contractor's or employee-leasing company's Finnish Business ID or personal identity code	YTUNNUS2    HETU2	
302	V/P	*	Contractor's or employee-leasing company's foreign-issued identity code See 11.7 Foreign ID codes and their types	AN30	
303	V/P	*	Type of the foreign-issued ID code 1 = VAT number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
304	V/P	*	Contractor's or employee-leasing company's country of tax residence	MAA TUNNUS	
305	V/P	*	Name of the contractor's or employee-leasing company's country	AN35	
<b>Contractor's or employee-leasing company's address in the country of tax residence</b>					
The address of the contractor's contact person either in Finland or abroad.					
If the contractor has no Finnish ID code, you must also give the address. If the contractor has a Finnish ID code, you can give the address but it is not mandatory.					
306	V	*	"C/O" details of the contractor's home address	AN50	

ID	V/P	L/T	Description	Format	Values
307	V/P	*	Street address	AN100	
308	V/P	*	P.O. Box	AN9	
309	V/P	*	Postal code	AN12	
310	V/P	*	Post office	AN190	
311	V/P	*	Country code	MAA TUNNUS	
312	V/P	*	Country name of the address country	AN35	
350	V/P	*	Contact person's last name	AN200	
351	V/P	*	Contact person's first name	AN100	
352	V/P	*	Contact person's phone number Write the phone number with +372 for Estonia, for example, or other international prefix.	PUHELIN	

#### Details on contracts

See **Virhe. Viitteen lähdeä ei löytynyt. Virhe. Viitteen lähdeä ei löytynyt.**

If either the site or the contract is interrupted or ended, the information must not be filed at all.

402	V/P	*	VAT reverse charge 1 = Yes 2 = No	N1	1,2
403	V/P	*	Contract invoiced amount, relating to the reporting period	G13,2	
407	V/P	*	Contract start date	PPKKVVVV	
408	V/P	*	Contract end date	PPKKVVVV	

#### Recurring data set ends

009	V/P		End identifier of the recurring data set	+N8	
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#### ID details of the principal of a subcontractor-filer

See 11.6 ID details of the principal of a subcontractor-filer

450	V/P	*	Name of the principal Construction companies that have established a new housing company (or real estate company) can give its name here. (Property development)	AN200	
451	V/P	*	Principal's Finnish Business ID or personal identity code Construction companies that have established a new housing company (or real estate company) can give its Business ID here. (Property development)	YTUNNUS2    HETU2	
452	V/P	*	Principal's foreign identity code See 11.7 Foreign ID codes and their types	AN30	



ID	V/P	L/T	Description	Format	Values
453	V/P	*	Type of the principal's foreign ID code  Permissible values: 1 = VAT number 2 = Trade registration number issued by a foreign country 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
454	V/P	*	Principal's country of tax residence	MAA TUNNUS	
455	V/P	*	Name of the country of tax residence	AN35	
048	V		Software application that produced this file	AN35	
014	P		Identifier of the software that produced this file	YTUNNUS_ AN2	
999	P		Final code  Ordinal consecutive digit indicating data set (such as 999:1, 999.2, 999:3, ... 999:12573).	+N8	

## 8 AUTOMATED CHECK PROCESSES

New/ Chan- ged	ID	Description of rule
	010 150	The part of the filing with the VSRACYHT flow and all the VSURAKKA flows included in it must have the same ID of the filer, which is either a Finnish Business ID (010) or a foreign-issued ID code (150).  #947; Form VSURAKKA has an identifier of the filer (010 or 150) that does not match the identifier of the VSRACYHT form.
	151	The VSRACYHT part and all the VSURAKKA flows must have the same Type of the filer's foreign-issued ID code (151).  #948; Form VSURAKKA has a Type of foreign identity code (151) that does not match the Type reported on VSRACYHT form.
	010 150 151	Either filer's Finnish business ID / personal identity code (010) or filer's foreign identity code (150) must be given.  #939; If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give the Filer's foreign identity code (150) and its Type (151).
	010 150	#1520; You must not give both a Finnish Business ID/personal ID (010) and a foreign-issued ID (150) with Type information (151).
	252 253	#1521; You must give at least one of the following site details: Site street address (252) or a free-text description of its location (253).
	252 254 255	#920; If you populated the street address of the site (252), you must also populate the postal code (254) and the post office (255).
	400	Type of contract (400) is mandatory, if Type of report (100) is other than D.

New/ Chan- ged	ID	Description of rule
		#109: Mandatory data missing from the data set
	300 400	Contractor's or employee-leasing company's name (300) is mandatory, if Type of contract (400) is other than Property development (400<>4) and Type of report (100) is other than D.  #109: Mandatory data missing from the data set
	400 450 451	#1522; If the type of contract (400) is property development (value 4), you must give the Principal's name (450) and Finnish Business ID (451).
	400 300 301 302 303 304 305 306 307 308 309 310 311 350 351 352 402 403	#1523; If you specified for Type of contract (400) that the type is "Property development" (value 4), no identity and contact information for the contractor or leasing company (300-352) should be populated, no reverse-charge VAT (402) should be populated, and no Amount (403) should be populated.
	301 302 303 304	No foreign-issued ID code of the contractor or employee-leasing company (302, 303) and no Country (304) must be populated if you populated their Finnish Business ID or personal identity code (301). No Finnish ID code of the contractor or employee-leasing company (301) must be populated if you populated their foreign-issued ID code (302).  #1524; You can populate either the Finnish Business ID or personal identity code (301) or the foreign-issued ID code (302) for a contractor or employee-leasing company, but you cannot populate both. You should preferably give a Finnish Business ID (301) but if none is available, then give their foreign ID code (302) with its Type (303) and the Country of residence (304).
	301 302 303 304 307 308 309 310 311	#1525; If the "Type of contract" is other than "Property development" (400 <> 4) and you have not populated the contractor's or employee-leasing company's Finnish Business ID or personal identity code (301), you must give their foreign-issued ID code (302), its Type (303) and the Contractor's country of tax residence (304), Street address (307) or P.O. Box (308), postal code (309), post office (310) and the country code of the address country (311).
	400 306 307 308 309	If any of the address details (306–312) has been given and the type of contract is other than Property development (400<>4), the contractor's or employee-leasing company's address must be entered in full. Enter the street address (307) or the P.O. Box (308) but not both.

New/ Chan- ged	ID	Description of rule
	310 311 312	#1568; If any of the address details (306–312) is entered, the address must be entered in full. You must enter the street address (307) or P.O. Box (308) and postal code (309), post office (310) and country code (311). Enter the street address or the P.O. Box but not both.
	302 303	A foreign VAT number (302) must include a prefix indicating the country code of the issuing country, for example EE12345678  #1526; If the Type of the contractor's foreign ID code is "VAT number" (303=1), only permissible codes are those that pass the <a href="#">Vatcheck</a> module.
	302 452	The country code in a foreign ID code cannot be a Finnish ID, such as FI12345678. If you want to report data about a Finnish company, enter the Finnish ID code.  #1566; The country code in a foreign ID code cannot be FI (Finland).
	301 302 451 452	#1569; Contractor (301, 302), Principal (451, 452) and Filer (010, 150) cannot be the same.
	302 303	#1527; If the Type of contractor's foreign-issued ID code is other than "VAT number" (303<>1), its minimum length is 4 characters and they cannot be just alphabetic.
	304 454	#1498; You cannot enter 'FI' in this field.
	305 304	#957; You must give the Name of the contractor's or employee-leasing company's country of tax residence (305) if the country code (304) is XX.
	312 311	#958; You must give the Name of the contractor's or employee-leasing company's country in the address (312) if the country code (311) is XX.
	400 350 351 352	#1528; If the "Type of contract" is other than "Property development" (400 <> 4), Contractor's or employee-leasing company's last name and first name (350 and 351) and their Telephone Number (352) are required fields.
	400 402	#1529; If the "Type of contract" is other than "Property development" (400 <> 4), you must populate "VAT reverse charge" (402).
	400 403 404	#1530; If the "Type of contract" is other than "Property development" (400 <> 4), you must populate Contract amount relating to the reporting period (403).
	407	Contract start date (407) is a required field if Type of report (100) is other than D.  #109: Mandatory data missing from the data set
	408	Contract end date (408) is a required field if Type of report (100) is other than D.  #109: Mandatory data missing from the data set
	408 407	#938; End date (408) must be the same date or a later date than Start date (407).

New/ Chang- ed	ID	Description of rule
	452 453 454	#995; If you populated any of the following: Principal's foreign-issued identity code (452), its Type (453) or the Principal's country of tax residence (454), you must populate all of them.
	450 451 452	#1531; If you populated the Principal's ID code (451 or 452), also populate the Name of the principal (450).
	451 452 453 454	#1532; You can either give the Principal's Finnish ID code (451) or foreign ID code (452), not both. You should primarily enter the Finnish ID code (451). If no Finnish ID is available, enter the foreign ID code (452), its type (453) and the country of residence (454).
	452 453	A foreign VAT number (452) must include a prefix indicating the country code of the issuing country, for example EE12345678.  #1533; If the Type of the principal's foreign-issued ID code is other than "VAT number" (453=1), the only permissible ID codes are those that pass the verification in the <a href="#">Vatcheck</a> module.
	452 453	#1534; If the Type of the principal's foreign-issued ID code is other than "VAT number" (453<>1), enter an ID code that consists of at least 4 characters. All characters cannot be alphabetic.
	455 454	Name of the Principal's country of tax residence (455) is a required data element if the Principal's country code of the residence country (454) is XX.  #1083; You must populate the Principal's country of residence (455) if the country code (454) is XX.

## 9 NOTIFICATIONS

Not applicable to this information flow.

## 10 CONTACT DETAILS FOR TECHNICAL QUESTIONS

Enquiries by email: [tiedonsiirto@vero.fi](mailto:tiedonsiirto@vero.fi).

## 11 INSTRUCTIONS AND EXAMPLES

### 11.1 Filer's ID

The ID code of the filer must be the same for the VSRAKYHT file and all the VSURAKKA files; this may either be a Finnish code (data element 010) or a foreign one with its Type (150 and 151).

### 11.2 Details on the construction site or the contract

You can file the reports specifically for every construction site you have. Alternatively, it may be that you have agreed with a contractor that several jobs at various sites get done; in this case, you can file a report specifically for every contract. If you choose contract-specific reporting, you must indicate just one contractor for each contract. In one contract-specific VSURAKKA data set, you cannot report more than one contractor's data.

Agreements made with one and the same contractor/employee-leasing company must not be reported doubly: both as site-specific and contract-specific. You must make the selection of how you file before your first report on the contractor. The selection you made must stay in force through the contract's period of validity.

If you choose site-specific reporting, you must give the street address (252), postal code (254) and post office (255) for every contract. If the site does not have an address yet, you must give a free-form description of the site's location (253).

If you choose contract-specific reporting, you must include a free-text description of where the sites are located (253).

Site ID or contract number are voluntary.

### 11.3 Identity information on the contractor or employee-leasing company

This data element is for giving the name of the business/individual with whom you agreed that construction services will be rendered, scaffolds will be built or dismantled, or that workers have been leased for performing such work. Filer (010, 150) cannot enter themselves as Contractor (301, 302).

#### Name

Enter the company's registered business name.

#### ID Code

To give the contractor's Finnish Business ID, or personal identity code, is the primary way to identify them. If no such identity codes are available, you must give their foreign ID code(s), specify the Type of code, the country of residence, and contact information.

#### Address

The address information on the contractor or employee-leasing company must be entered if no Finnish Business ID has been reported.

#### Contact person

This is a required data element: Last name and first name of the contractor's or employee-leasing company's person to contact.

### 11.4 Details on contracts

You must give details on the contract for any months when:

- Any advance payments were made before work began
- The contractor started work at the site
- Some invoicing is carried out

#### Type of contract

Fill out "Type of contract" (400) either as 1=Contracting or maintenance work or 2=Employee leasing. Further guidance has been issued specifically for property-developer businesses, see: [11.5 Property Development](#)

#### The amount to be entered as the "amount invoiced"

The amount to submit for a contract is the amount for which the contractor - or employee-

leasing corporation - has sent you an invoice during the reporting month (according to invoice date) including both goods and services (excluding any input VAT – only enter the net value without VAT when transactions are VAT taxable).

The invoice for the final sum total is normally sent to you (the buyer) when work is completed on a contract. Although you keep a part of the invoiced sum as a deposit, you should give details for the contract and include the entire final sum in the month of the invoice. After the warranty (= guarantee) period is over, you shouldn't submit a report – unless exceptional circumstances apply: the deposit that you keep was not invoiced before, or the sum is recorded in accounting when it is paid out. Sometimes the warranty may still be ongoing and extra, additional work, not included in the warranty, is bought from the contractor. In this case, you must treat this as a new contract and send the Tax Administration the details for it as usual. You follow the normal principles of contract reporting.

#### Start and end dates of the contract

You must enter the contract's start date and end date. If you do not know the exact end date, enter an estimated end date.

If you select the contract-specific reporting method, and the agreement contains several partial jobs or contracts, enter the start date of the first one as the start date; the end date of the final one as the end date.

If the "Type of contract" is employee leasing, the 'start date' and 'end date' are the start and end dates of the agreement to have leased employees working on the building site.

You must provide more precise information on the contract's end date in your subsequent reporting, indicating the contract's end date as it becomes known.

## **11.5 Property development**

Construction companies in the property-developer business can give the required details by submitting a specific VSURAKKA information flow for each one of their construction sites under this type of development. The Type of contract (400) in the contract report must be Property development (value 4). The data required include the start and end date of the contract and, to identify the principal, the name and Finnish Business ID of the housing company or real estate company to be established.

Alternatively, the housing company can file contract reports on the construction company acting as the property developer. In this case, the housing company files the information in accordance with the general contract-report principles, stating that the type of contract (400) is Contracting or maintenance work (value 1).

The property developer reports their subcontracts in accordance with the general contract-report principles.

000:VSRAHYHT

999:1

....

000:VSURAKKA

010:Filer's ID code

252:Street address of building site

254:Postal code of building site

255.Post office of building site

001:1

400:4

407:start date in format ddmmyyyy

408:endt date in format ddmmyyyy

009:1

450:Name of housing company or real estate company to be established

451:Business ID of housing company or real estate company to be established

999:2

## 11.6 ID details of the principal of a subcontractor-filer

The principal is the company or individual for which the filer acts as a contractor, delivering some services or work.

Note: if the type of contract is employee leasing, and you as the filer have intermediated the leased employees to another enterprise, “details of the principal” mean the details of that enterprise where the leased employees are expected to do some work. Filer (010, 150) cannot enter themselves as Principal (301, 302).

### Name

You must enter the registered business name or private individual's last name and first name(s) as appropriate.

### ID Code

The ID Code to be entered is primarily the Finnish Business ID or personal identity code. If the principal has no Finnish Business ID or personal identity code, you must give their foreign-issued identity code, the type of that code, and information on the country of their tax residence.

## 11.7 Foreign ID codes and their types

It is preferred to use Finnish ID's in construction reports. A Foreign ID code, Type of ID and the company's country of residence must all be entered if a Finnish ID does not exist.

A foreign company's country of residence refers to the country where the company has its headquarters. If the company has a Finnish ID code, no values are entered for the foreign ID code, the type of ID code or the company's country of residence.

### 11.7.1 VAT number

When VAT numbers issued by foreign countries are used, they must contain the relevant country code. The only VAT numbers that are allowed are those that pass the check process of the [Vatcheck](#) module. If the country code is FI, you cannot report a Finnish VAT number as the VAT identifier. If the company has a Finnish FI-prefixed VAT number, enter it as a Finnish Business ID without the prefix FI by using the data element allocated to the Finnish ID code and adding a hyphen between the last two digits. For example, FI12345678 = 1234567-8.

Example:

The VAT identification number of a Polish business has been issued by an Estonian public authority. The Polish business does not have a Finnish Business ID. When entering the ID code, the entry must begin with “EE”, the country code for Estonia. Do not enter any hyphens or dashes. The country code for the Polish business's country of tax residence is “PL” for Poland.

ID Code: EE12345678

Type of ID code: VAT identification number (value 1)

Country of residence: PL

### 11.7.2 TIN code, foreign trade register number or foreign personnel ID

If a company does not have a Finnish ID code or a foreign VAT number, you can enter a foreign TIN code, a foreign trade register number or a foreign personnel ID issued by the company's country of residence. The foreign TIN code, foreign trade register number and foreign personnel ID are entered without adding the country code of the issuing country as a prefix.

Example:

A foreign company's country of residence is the USA, and the trade register number issued there is 123345678.

Enter:

ID: 12345678

Type of ID code: Foreign trade register number

Company's country of residence: US



## 12 APPENDIX

### Appendix 1: How to use the name:value format to set up a report — an example

The illustration below shows how to complete the **VSRAKYHT** and **VSURAKKA** (000) filings. There is only one computer file but it contains 3 different data sets.

In this example, the filer's business name is 'Filer Company plc', and this is their first report (a "basic report") for 2 building sites with 2 contractors working at both sites.

#### **FILE:**

##### **000:VSRAKYHT**

100:P

198:Software-generated timestamp

053:2020

052:07

020:Filer Company plc *--details that concern the filer*

010:1234567-9

200>Last name of the filer's person to contact

201:First name of the filer's person to contact

202:+358401234567

048: Software that produced this file

014: Identifier of the software that produced this file

##### **999:1**

##### **000:VSURAKKA**

010:1234567-9--*This is the Filer's identity information (the Filer's Business ID)*

250:TA-FI-TIEOY0001-B--*Information to identify the construction site*

##### **001:2 --Totals: 2 sets of contract details**

400:1 *--1. Information on the contractor's contract*

300:Contracting Company A Oy

301:2345678-9

350>Last name of the contact person, A Oy

351:First name of the contact person, A Oy

352:+358421234567

402:1

403:170,00

407:01062020

408:01012021

##### **009:1**

400:1 *--2. Information on the contractor's contract*

300:Contracting for buildings B Oy

301:3456789-1

350>Last name of the contact person, buildings B Oy

351:First name of the contact person, buildings B Oy

352:+358431234567

402:1

403:270,00

407:01052020

408:01062021

##### **009:2**

048: Software that produced this file

014: Identifier of the software that produced this file

##### **999:2**

**000:VSURAKKA**

010:1234567-9--*This is the Filer's identity information (the Filer's Business ID)*

250:TA-FI-TIEOY0002-B--*Information to identify the construction site*

**001:2** --*Totals: 2 sets of contract details*

400:1 --*1. Details on the contractor and the contract*

300:Contracting company C Oy

301:4567891-1

350:Last name of the contact person, company C Oy

351:First name of the contact person, company C Oy

352:+358451234567

402:1

403:22000,00

407:01032020

408:31122020

**009:1**

400:1--*2. Details on the contractor and the contract*

300:Contracting company D Oy

301:5678910-1

350:Last name of the contact person at D Oy

351:First name of the contact person at D Oy

352:+358461234567

402:1

403:32000,00

407:01042020

408:01072020

**009:2**

048: Software that produced this file

014: Identifier of the software that produced this file

**999:3**

...

An example for the property-development business:

**000:VSURAKKA**

010:1234567-9--*The construction company's (the filer's) identity information*

252:Site street address

254:Site postal code

255:Post office

**001:1**

400:4 --*The type of contract is "Property development"*

407:01032020

408:31122020

**009:1**

450:Name of the Principal --*The new housing company or real estate company to be established*

450:Business ID of the Principal --*The new housing company or real estate company to be established*

048: Software that produced this file

014: Identifier of the software that produced this file

**999:2**