VAT chargeability verification (VSALVTAR)

SPECIFICATION OF THE REQUIRED DATA FORMAT

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Version history

Date	Version	Description
20.3.2019	1.3	The answer file has an update that relates to "Type of period".
15.1.2018	1.2	New guidance format is now in use.

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

Checking whether a third party is prepayment-registered:

- Requests about just one third party should be made online via the www.ytj.fi website. This is the public service of the Business Information System (YTJ in Finnish).

- On the telephone via the Tax Administration, at 020 697 030 (standard call rates).

- Mass enquiries and requests via the www.ilmoitin.fi website: you must prepare a "request file" according to the guidance and instructions below. We create an answer file to respond to your enquiry contained in your request file. Our answer tells you who is on the register and who is not, and send it back to you via www.ilmoitin.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.

The length of the filing is fixed at 30 characters.

3   PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 1 April 2019 and continue to be in force until a new version of this specification is released.

4   COMBINED INFORMATION FLOWS

Filers can combine the VSENPERE information flow with this one and send both VSALVTAR and VSENPERE together in the same file.

5   CHANGES ON THE PREVIOUS YEAR

Version	Data Element	Data name	Description
1.3	21-22	Type of period	Added the following value: 89 The enquired party is a VAT payer for Payment of fees to performing artists
1.2			Data elements have no changes

6   LIST OF THE DATA CONTENT

Enquiry details for the checking of the taxpayer's obligation to pay VAT:

Position	P/V	L/T	Description	Format	Permissible values
1-8	P		Identifier of the filing	AN8	VSALVTAR
9-19	P		Business ID or personal identity code enquired	YTUNNUS||HETU	
20-30	P		Business ID or personal identity code of the filer

You can only use the Business ID or personal identity code of one filer in the request file. | YTUNNUS\|\|HETU | |

Tax Administration's answer to the question of VAT taxpayer status:

Position	P/V	L/T	Description	Format	Permissible values
1-11	P		Business ID or personal identity code enquired	YTUNNUS||HETU	
12	P		Registration information K = Yes, the enquired party is registered. E = No, the enquired party is not registered. Blank = Problems in the identity code	AN1	K, E, blankko
13-20	V		End date of the period of validity	VVVVKKPP	
21-22	V		Type of period 32 The enquired party is a payer of Insurance premium tax. 80 The enquired party is a VAT payer operating a business 82 The enquired party is a VAT payer who provides the usufruct of real property. 83 The enquired party is a primary producer liable to pay VAT. 84 The enquired party is a reindeer farmer, liable to pay VAT. 85 The enquired party has a VAT reporting requirement as a foreigner. 86 The enquired party is a payer of VAT as a purchaser or as due to own use. 87 The enquired party has a reporting requirement for supply of services in the EU 88 The enquired party is liable to pay VAT as a creator of works of art (was prior to 4 January 2016 included in operation type 83) 89 The enquired party is a VAT payer for Payment of fees to performing artists.	N2	32, 80, 82, 83, 84, 85, 86, 87, 88, 89

7   AUTOMATED CHECK PROCESSES

This information flow has no check processes.

8   MESSAGES

This information flow has no messages.