Reporting construction-sector details, employees

(VSTYONTE)

DATA FORMAT SPECIFICATION

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Version history

Date	Version	Description
12.11.2019	2.1	Filing as of 1 Jan. 2020, 2nd published version
26.4.2019	2.0	Fling 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.

There is a specific information-reporting requirement on "shared construction sites". The person or company treated as the site's "project supervisor" must provide information for the Tax Administration about the people who work there. Project supervisors submit reports on their own employees and the employees of other contractors working there. The other contractors are expected to give details on their employees to their site's project supervisor. They must also give details on any self-employed workers and leased workers. What "project supervisor" means is defined in Section 2.4 of the Government Decree on the Safety of Construction Work (205/2009). The project supervisor means the main contractor appointed by the developer; or an employer having the main authority, or where there is no such employer, the developer. Ultimately, it means that the reporting requirement applies to the developers (=buyer, customers, principals) themselves, unless they has appointed someone else as the supervisor.

Information on workers must be sent to the Tax Administration for every month and for every site. 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 of information are required when filing employee details:

1. Identification of the filer and of the report being sent — VSRAKYHT
2. Details on the workers, site-by-site — VSTYONTE

One report may contain reporting from one filer, and one reporting month, and employee details from one site or from more than one sites.

Accordingly, the report must include the VSRAKYHT data set once (in the beginning) and one, or more than one, VSTYONTE data sets, assuming that it is a "basic report" (type P) or a "replacement report" (type K) of a previous report. When the type of filing is 'D' – delete, there is no need to include the VSTYONTE data set.

You must provide specific filings for each site in separate VSTYONTE data sets, detailing the workers of each employer. In the same way, details on leased employees and their employers must be reported on separate VSTYONTE data sets, separately for each site.

It is required that a report 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 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 VSRAKYHT and VSTYONTE 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 **VSRAKYHT 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 VSTYONTE values are not required; they are entered on a voluntary basis. They do not undergo checks.

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
2.1	507 508	Employer's or contact person's street address Employer's or contact person's P.O. Box	A new check process has been added, either street address (507) or P.O. Box (508) can be entered, not both
2.1	673 674	Number of days worked Number of hours worked	A new check process has been added, the value must be > 0
2.1	501 502	The Finnish Business ID or personal ID of the employer or self-employed individual Employer's foreign ID code	A new check process has been added, 501, 502 cannot be the same as 601, 602.

	601	Service recipient's Finnish Business ID or Finnish personal ID	
	602	Service recipient's foreign ID code	
2.0	200	Last name of the person to contact	Deleted
	201	First name of the person to contact	
	202	Telephone of the person to contact	
	203	E-mail of the person to contact	
	204	'C/O' details of the person to contact	
	205	Street address of the person to contact	
	206	PO box of the person to contact	
	207	Postal code of the person to contact	
	208	Post office of the person to contact	
	209	Country code for the address of the person to contact	
	210	Country name of the address of the person to contact	
	251	Contract number	
	256	Start date of the site	
	257	End date of the site	
	258	No activity during the reporting month on specific sites or contracts	
	554	'C/O' details of the employer's address	
	555	Street address of the employer	
	556	PO box of the employer	
	557	Postal code of the employer	
	558	Post-office name of the employer	
	559	Country of the address of the employer	
	560	Country name of the employer's address country	
	655	Worker's telephone number	
	656	Worker's e-mail address	
	657	Country of tax residence	
	658	Name of the country of tax residence	
	659	Worker's address (C/O) in the country of tax residence	
	660	Worker's street address in the country of tax residence	
	661	Worker's postal code in the country of tax residence	
	662	Worker's postal address in the country of tax residence	
	663	Country code of the address country	
	664	Country name of the address country	
	665	Worker's address with its 'c/o' details	
	666	Worker's street address	
	667	Postal code	
	668	Post office	
	669	Certificate of a "posted employee" (E101, E102 or A1)	
	671	Worker's start date of work on the site	
	672	Worker's end date of work on the site	
	506-512 552-553	Employer representative's or employer contact person's … → Employer representative's or employer contact person's …	Changes were made to the description
	253	Free-text description of where the site is located → Free-text description of location	Changes were made to the description
	670	Type of employment contract Value 4 has an updated description Previous value 5 is withdrawn (included in value 4)	The following description has changed
	673	Quantity of days worked for the reporting month	Data format has been changed +N3 → +N2
	674	Quantity of hours worked for the reporting month	Data format has been changed +N4 → +N3

	500		Name of employer or self-employed individual	Has been changed: is now a required field V → P
	010 501 601		Filer's Finnish Business ID or personal identity code The Finnish Business ID or personal identity code of the employer or self-employed individual The service recipient's Finnish Business ID or Finnish 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	VSTYONTE
010	V/P	*	Filer's Business ID or Finnish personal identity code See 11.1Filer's ID	YTUNNUS2||HETU2	
150	V/P	*	Filer's ID code issued in a foreign country See 11.1Filer's ID	AN30	
151	V/P	*	Type of the foreign-issued ID code 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,
Details on the site See 11.2 Details on the site If the site does not have an address yet, you must give a free-form description of the site's location.					
250	V		Site ID	AN35	
252	V/P	*	Site street address	AN100	
253	V/P	*	Free-text description of location	AN200	
254	V/P	*	Site postal code	AN5	
255	V/P	*	Post office	AN30	
Name and identity information of the employer or self-employed individual					

			See 11.3 Name and identity information of the employer or self-employed individual		
500	V/P	*	Name of employer or self-employed individual Registered business name or last name, first name(s) as appropriate.	AN200	
501	V/P	*	The Finnish Business ID or personal identity code of the employer or self-employed individual	YTUNNUS2||HETU2	
502	V/P	*	Employer's foreign ID code See 11.11 Foreign ID codes and their types	AN30	
503	V/P	*	Type of the employer's foreign-issued ID code 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
504	V/P	*	Employer's country of residence	MAATUNNUS	
505	V/P	*	Name of the employer's country of residence	AN35	
Employer's representative or contact person					
550	V/P	*	Last name of the employer's representative or contact person Enter the last name of the agent, representative or other contact.	AN200	
551	V/P	*	First name of the employer's contact person Enter the first name of the agent, representative or other contact.	AN100	
552	V/P	*	Employer's contact person's telephone	PUHELIN	
553	V		Employer's contact person's e-mail	EMAIL	
Address of the employer If the employer has no Finnish ID code, you must also give the address information. If the employer has a Finnish ID code, you can give the address information but it is not mandatory.					
506	V		Employer's contact person's C/O details	AN50	
507	V/P	*	Employer's contact person's street address	AN100	
508	V/P	*	Employer's contact person's P.O. Box	AN9	
509	V/P	*	Employer's contact person's postal code	AN12	
510	V/P	*	Employer's contact person's post office	AN190	
511	V/P	*	Employer's contact person's country name of the address	MAATUNNUS	
512	V/P	*	Employer's contact person's country code	AN35	
Details of the service recipient in employee leasing contracts See 11.4 Details of the service recipient in employee leasing contracts Even if just one of the workers is a leased employee, you must provide the required details on the service recipient. Enter the service recipient's Finnish ID code or foreign ID code, not both. 602–604 are mandatory if the code entered is a foreign ID code.					
600	V/P	*	Name of the service recipient	AN200	
601	V/P	*	The service recipient's Finnish Business ID or Finnish personal identity code	YTUNNUS2||HETU2	
602	V/P	*	Service recipient's foreign ID code	AN30	

			See 11.11 Foreign ID codes and their types		
603	V/P	*	Type of the service recipient's foreign ID code 1 = VAT number 2 = Trade registration number, issued by a foreign coun- try 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
604	V/P	*	Service recipient's country of residence	MAATUNNUS	
605	V/P	*	Name of the country of residence	AN35	
No employee information **This data must be given before the 'employee details' data set (001...009).** See 11.5 No employee information .					
513	V		Reporting 'no employee information from the employer or service recipient' 1= All employee information is missing 2= Part of employee information is missing	N1	1,2
Recurring data set on employee details, quantity: 0 - n. See **Virhe. Viitteen lähdettä ei löytynyt. Virhe. Viitteen lähdettä ei löytynyt.**					
001	V/P		Start of a recurring data set 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	
Employee identity See 11.7 Employee identity If the filer has noted that no employee details are available because they are missing (513=1), the filing must not contain any.					
650	V/P	*	Employee's Finnish personal ID	HETU2	
651	V/P	*	Employee's tax number	VERONUME	
652	V/P	*	Employee's date of birth	SYNTAIKA2	
653	V/P	*	Employee's last name	AN200	
654	V/P	*	Employee's first name	AN100	
Details regarding the employment contract					
670	V/P	*	Type of employment contract 1 = Ordinary employee who gets paid 2 = Leased employee 3 = Independent contractor, self-employed, etc. 4 = Volunteer worker or some other natural person who does not get paid (for example, a trainee, voluntary building See 11.8 Type of the employment contract	N1	1,2,3,4
673	V		Quantity of days worked See 1**Virhe. Viitteen lähdettä ei löytynyt. Virhe. Viitteen lähdettä ei löytynyt.**	+N2	
674	V		Quantity of hours worked	+N4	

			See **Virhe. Viitteen lähdettä ei löytynyt. Virhe. Viitteen lähdettä ei löytynyt.**11.10 Quantity of hours worked		
009	V/P		End of a recurring data set Data element value = an ordinal digit, runs in sequence	+N8	
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/ Changed	ID	Description of the rule
	010 150	The part of the filing with the VSRAKYHT flow and all the VSTYONTE 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 VSTYONTE has an identifier of the filer (010 or 150) that does not match the identifier of the VSRAKYHT form.
	150 151	The VSRAKYHT part and all the VSTYONTE flows must have the same Type of the filer's foreign ID code (151). #948; Form VSTYONTE has a Type of foreign identity code (151) that does not match the Type reported on VSRAKYHT form.
	010 150 151	You must provide the Filer's Finnish (010) or foreign ID code (150) with its Type (151). #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).
U	252 253 254 255	#1504; You must at least give one of the following site details: Site street address (252) or a free-text description of its location (253), and the postal code (254) and post office (255)
M	500	Name of employer or self-employed individual (500) is a required data element if "Type of report" (100) is other than "D". #109; Required information is missing
U	501 502 503 504	#1505; You can submit either the worker's Finnish personal identity code (501) or foreign ID code (502), not both. You should primarily enter the Finnish ID code (501). If no Finnish ID is available, enter the foreign ID code (502), its type (503) and the country of residence (504).
M	501 507 508 509 510 511	#923; If you have not populated "Employer's Business ID or Finnish personal identity code" (501), you must enter the Street Address (507) or PO Box (508), Postal Code (509), Post Office (510) and Country Code (511) for the employer, its representative or contact person.
U	501 506 507 508 509	#1571; If any of the address elements (506–512) is entered, the address must be entered in full. You must enter the street address (507) or P.O. Box (508) and postal code (509), post office (510) and country code (511). You can enter the street address (507) or the P.O. Box (508) but not both.

	510 511 512	
U	502 503	#1506; If the type of the employer's foreign ID code is "VAT number" (503=1), the only permissible codes are those that pass the Vatcheck module.
U	502 503	#1507; If the type of the Employer's foreign ID code is other than "VAT number" (503<>1), enter an ID code that consists of at least 4 characters. All characters cannot be alphabetic.
M	502 503 504	#1508; If you populate one of the three positions Employer's or self-employed individual's foreign ID code (502), Type of the foreign ID code (503) or Country of tax residence (504), you must populate the other two as well.
M	505 504	#1509; You must populate the Employer's or self-employed individual's country of residence (505) if the country code (504) is XX.
	550	First name of the employer's contact person (550) is a required data element if "Type of report" (100) is other than "D". #109; Required information is missing
	551	Last name of the employer's contact person (551) is a required data element if "Type of report" (100) is other than "D". #109; Required information is missing
	552	Employer's contact person's telephone (552) is a required data element if "Type of report" (100) is other than "D". #989; Employer's contact person's telephone (552) is a required data element.
M	511 512	#1510; If you populated the country code for the employer, self-employed individual, representative or contact person (511) with "XX", you must enter the Name of the country (512).
U	504 604	#1498; You cannot enter 'FI' in this field.
U	601 602 603 604	#1499; You can either the Service Recipient's Finnish ID code (601) or foreign ID code (602), not both. You should primarily enter the Finnish ID code (601). If no Finnish ID is available, enter the foreign ID code (602), its type (603) and the country of residence (604).
	600 601 602 603 604 605 670	#970; If the data elements for Service Recipients (from 600 to 605) are populated, the only type of employee to be reported on this form is Leased Employees (670=2).
	670 600 601 602 603 604 605	Even if just one of the workers is a leased employee (670=2), you must provide the required details for the service recipient (600 to 605). #933; Complete the required details for the Service Recipient (600-605) if at least one of the workers is a leased employee (670=2)
U	513 651 652 653 654 670 673	#1511; If you populated "All employee information is missing" (513=1), you cannot populate any employee details (651, 652, 653, 654, 670, 673, 674)

	674	
U	600 601 602 670	#1512; The Service Recipient's name (600) is a required data element if any of the details relating to service recipients (601-605) is populated or if even just one worker's Type of employment contract on one VSTYONTE information flow is "leased employee" (670=2).
M	602 603 604	#1513; If you have not given a Finnish Business ID or personal identity code (601), you must give the Service Recipient's foreign ID code (602), and specify the type of the code (603) and the country of residence (604).
U	602 603	#1514; If the type of the service recipient's foreign ID code is "VAT number" (603=1), the only permissible codes are those that pass the Vatcheck module
U	602 603	#1515; If the type of the service recipient's foreign-issued ID is other than "VAT number" (603<>1), its minimum length is 4 characters, and the characters cannot be just alphabetic.
U	501 601	#1537: The employer's or self-employed individual's Finnish personal identity code (501) cannot be the same as the service recipient's Finnish ID code (601).
U	502 602	#1538: The employer's foreign ID code (502) cannot be the same as the service recipient's foreign ID code (602).
M	605 604	#1516; You must give the name of the service recipient's country of residence (605) if the country code (604) is XX.
M	650 651 652 653 654	#1517; You must enter the worker's Finnish personal identity code (650), or alternatively, the worker's Tax Number (651), date of birth (652), last name (653) and first name (654), and the type of employment (670).
U	673 674	#1570; The worker's days worked (673) and hours worked (674) can be reported but it is not mandatory. The value of the data element must be > 0.
M	513	You must provide employee information for at least one worker unless you had populated "No employee information" (513 = 1).

#1519; If you have not populated "All employee information is missing" (513) or if you have populated it with value "2", you must provide employee details for at least one employee. |

9   NOTIFICATIONS

Not applicable to this information flow.

10   CONTACT DETAILS FOR TECHNICAL QUESTIONS

Enquiries by email: tiedonsiirto@vero.fi.

11   INSTRUCTIONS AND EXAMPLES

11.1 Filer's ID

The part of the filing with the VSRAKYHT flow and all the VSTYONTE 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).

11.2 Details on the site

You must file the reports specifically for every construction site you have. This means that you must file a VSTYONTE information flow for each site.

You must give at least one of the following site details: Site street address (252) or a free-text description of its location (253). You must additionally enter the postal code (254) and post office (255) for both of them.

You must provide an exact address that indicates site location. If several addresses apply to the same site location, you must provide a free-text description of the exact location. If the site is in an area where more than one postal codes are valid, you must provide the postal code where the main entrance to the site is located.

Example of a site located within the area of multiple postal codes and post offices:
253: Asphalting of highway between the Ikea store at Vantaa and Kerava
254: 01600
255: Vantaa

If the site does not have an address yet, you can give a free-form description of the site's location (253). The location must be the same throughout the site's existence. In other words, the location may not be specified in reports concerning the same site, not even after the address is known.

11.3 Name and identity information of the employer or self-employed individual

This data element is for identifying the company that employs workers at a shared construction site. If there are self-employed workers at the site, enter the self-employed individual's name as his or her employer. If there are leased workers at the site, enter the company that pays the wages to the workers who are leased. The employer is not the same as the service recipient.

Name
To help identify employers, the registered company name or business name is required.

ID Code
To give the Finnish Business ID or personal identity code of the employer or self-employed individual, is the primary way to identify them. If no Finnish Business ID or personal identity code is available, you must give the "Employer's or self-employed individual's foreign ID code", specify the Type of code, the country of residence, and address information.

Address of the employer
If the employer is foreign, enter the address information of the employer, either in Finland or in a foreign country. If you have not given a Finnish Business ID or personal identity code for the employer, then you must fill in the employer's address.

Representative of the employer and contact information
It is mandatory to give the name and phone number of the employer's representative or person to contact. The use of the "representative" term in this guidance is as provided in the Act on Posted Employees (447/2016). If no such representative has been appointed, you must give the information for some other contact person.

11.4 Details of the service recipient in employee leasing contracts

The "service recipient" is the party using the services – or the work – of the leased workers whose actual employer is the employee-leasing company with which the leasing agreement has been made. Service recipient details are mandatory if you have leased workers included in the report you are submitting. You must file a separate VSTYONTE filing for the purpose of giving details on leased workers.

Name
To help identify service-recipient companies that have bought the services of leased workers, the registered company name or business name is required.

ID Code
The primary identification information for a service recipient, i.e. the party that buys the services of leased workers, is the Finnish Business ID or personal identity code. If no such identity codes are

available, you must give foreign ID code(s), specify the type of code and the country of residence. Name of the country is a required data element if you have entered "XX" in "country code".

11.5 No employee information

If you as the filer have not received sufficient employee information from the employer, or if you have received incomplete information, you must report this fact. If all employee information is missing, there is no need to include the employee-data-set: no workers' identities, addresses, and types of employment contracts.

11.6 Employee details

If you have reported 'All employee information is missing' (513 = 1), there is no need to report employee details. In other words, if there are no data sets to report, you should not give their start and end identifiers at all.

11.7 Employee identity

To identify employees, you must give either their

- Individual tax number, date of birth, first name and last name or
- Finnish personal identity code.

It may be that a worker has a dummy personal identity code. In this case, the first digits of such a code do not indicate the worker's date of birth, so you must provide their individual tax number, date of birth, first name and last name.

A worker is entered in a report only for a reporting month during which they have worked on the site on at least one day. They may not be entered in a report for a month when they have not worked on the site.

11.8 Type of the employment contract

Permissible values of "type of employment contract" (670):

- The **value is 1** if the worker has signed an employment contract, or is otherwise working in a position where they receive wages or similar compensation (including reimbursement for expenses, fringe benefits). This may be an employment contract in the form of a verbal agreement, or a traditional employment contract on paper. The worker has an employment contract with a company operating on the site and the work is done for the employer in question. You must enter "1" also for people like the shareholder-entrepreneurs of a limited company even if they do not get paid wages by the company they own. What is meant by "wages" also includes any cash-equivalent compensation.

- The **value is 2** for all leased employees. They are people who have signed their employment contract with a foreign or Finnish business that has arranged a lease with another business, so that the employees (having given their consent to this) actually perform their work in the service of the latter. Leased employees' employer (500–505) is the business enterprise/corporate entity that leases out the workers to the service recipient that uses their workforce for its purposes. In addition, you must provide the details on the service recipient (600–605). This is the business enterprise or corporate entity that ordered the leased workers to the building site to work there. Service recipients have a contract with the employee-leasing company that sends them invoices. Service recipients pay the invoices, and the employee-leasing company pays the wages to the leased workers.

- The **value is 3** if the worker is a self-employed individual or professional. Enter the self-employed individual's name as his or her employer. You must also enter "3" for people who have a partnership-type company (a general partnership, a limited partnership) and are its responsible partners. Enter the partnership's name as the "employer".

- The **value is 4** if the worker works at the site and no compensation is paid. People falling in this category would include students who are not paid; enter "4". Enter the name of their school as

the "employer". However, if a trainee works at the site and gets paid, enter 1 because an employment contract exists. In this case, enter the name of the business enterprise/corporate entity that pays them, i.e. with which the trainee has signed an employment contract.

11.9 Quantity of days worked

Enter the actual, recorded count of days for the reporting month. Enter integers i.e. full days. Permissible values > 0.

11.10 Quantity of hours worked

Enter the actual, recorded count of work hours for the reporting month. Enter integers i.e. full hours. Permissible values > 0.

11.11 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.

11.11.1 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

11.11.2 TIN code, foreign trade register number or foreign personal 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 code: 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 build the filings both for the **VSRAKYHT** and **VSTYONTE** information flows (000). There is only one computer file but it contains 4 different data sets.

The filer's name is 'Filer Company plc', and this is their first report (a "basic report"). It contains information for two sites. The information from **Filer Company plc** consists of:
- The first building site: employee details for two ordinary employees; and
- The second site where there are two leased workers, and
- Two ordinary employees

File:
000:VSRAKYHT
100:P
053:2017
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
014: Software that produced this file
048: Identifier of the software that produced this file
999:1
000:VSTYONTE
010:1234567-9--This is the Filer's identity information (the Filer's Business ID)
250:TA-FI-TIEOY0001-B --information about the construction site
252:Site street address
254:Site postal code
255:Post office
500:Työnantaja Oy --This is the information about the employer company at the site
501:1234567-2
550:Last name of the employer's contact person
551:First name of the employer's contact person
552:+358421234567
001:2 –The filing contains two sets of employee details in total
650:xxxxxx-1234 -- Employee details for the first worker
670:1
009:1
650:xxxxxx-5678 -- Employee details for the second worker
670:1
009:2
014: Software that produced this file
048: Identifier of the software that produced this file
999:2

000:VSTYONTE
010:1234567-9--This is the Filer's identity information (the Filer's Business ID)
250:TA-FI-TIEOY0001-C --information about the construction site
252:Site street address
254:Site postal code
255:Post office
500:Employee-Leasing Corporation --information about the employee-leasing company
501:1234567-3
550:Last name of the employer's representative (in the employee-leasing company)
551:First name of the employer's representative (in the employee-leasing company)
552:+358441234567
600:Name of the service recipient company
601:1234567-4
001:2 --The filing contains two sets of employee details on leased workers
650:xxxxxx-4321 -- Employee details for the first worker(a leased employee)
670:2
009:1
650:xxxxxx-8765 -- Employee details for the second worker (a leased employee)
670:2
009:2
014: Software that produced this file
048: Identifier of the software that produced this file
999:3
000:VSTYONTE
010:1234567-9--This is the Filer's identity information (the Filer's Business ID)
250:TA-FI-TIEOY0001-C --information about the construction site
252:Site street address
254:Site postal code
255:Post office
500:Työnantaja Oy --This is the information about the employer company
501:1234567-6
550:Last name of the employer's contact person
551:First name of the employer's contact person
552:+358461234567
001:2 --The filing contains two sets of employee details
650:xxxxxx-1122 --Employee details for the first worker
670:1
009:1
650:xxxxxx-3344 --Employee details for the second worker
670:1
009:2
014: Software that produced this file
048: Identifier of the software that produced this file
999:4