

Annual information return on profit surplus of a cooperative society, itemization (VSOKERIE)

DESCRIPTION OF THE DATA FILE 2020

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Version history

Date	Version	Description
28.1.2020	1.0	First release concerning the 2020 taxable year.

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.

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Cooperatives that distribute profit surplus to their shareholders must submit an annual information return on **all the surplus amounts that have become available during the tax year for cash payment to shareholders**, even if the shareholder-beneficiaries had not yet received the amounts.

For more information and instructions, go to the 'Annual Information Returns' pages of the Website > Forms > Annual information.

For more information on how to log in specifically for different information flows, and for information on the locations of check routines for authorisations, click [here](#).

3 MAKING CORRECTIONS

For more information, see tax.fi > About us > IT developers > e-Filing guidance > Making corrections to e-filed submittals of information returns.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 28 January 2020 and continue to be in force until a new version of this specification is released.

For deadline dates for filing, see tax.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulut (Available in Finnish and Swedish).

5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSOKERIE flow:

– VSOKVYHT

6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.0	15-18/058	Year of payment	Year changed

7 LIST OF THE DATA CONTENT

Position	Code	P/V	T	L/T	Description	Format	Permissible values
1-8	000	P	T		File identifier	AN8	VSOKERIE

10	082	V			Deletion	A1	D
12-13	084	P	T		Type of Payment 05 = Profit surplus 06 = Distribution of retained earnings of the cooperative, taxable as a surplus distribution	N2	05,06
15-18	058	P	T	*	Year of payment The calendar year when the surplus becomes available for payment to its beneficiary. For more information, see section 2 and the guidance for completing the return form.	VVVV	2020
20-30	010	P	T	*	Business ID of the cooperative society that distributes surplus	YTUNNUS2	
32-35	207	P	T	*	The tax year for which the surplus was distributed	VVVV	
37-44	211	P	T	*	Date of the decision to distribute profit surplus	PPKKVVVV	
46-53	212	P	T	*	Date from which profit surplus has been ready for payment	PPKKVVVV	
55	210	P		H	Type of the cooperative, valid on the day when decision to distribute surplus was made: J = Listed (under §33e.7 and §33a.2, Income Tax Act) M = Other cooperative with at least 500 members S = Other cooperative with less than 500 members	AN1	J,M,S
57-67	083	P	T	*	Beneficiary's Business ID/personal identity code	YTUNNUS HETU	
69-92	085	V	ET	* V/P	Beneficiary's name	AN24	
93-106	234	P			Amount of (gross) profit surplus	R11,2	
107-120	235	V			Amount of tax withheld on profit surplus	R11,2	
121-134	240	V		H	Amount of equity shares in a cooperative society See Instructions for filling out the form.	R11,2	
136	237	V			Carries YEL/MYEL pension insurance (0=No, 1=Yes)	N1	0,1
138	241	V		H	Deductible for the cooperative society. (0=No, 1=Yes) See Instructions for filling out the form.	N1	0,1
140-152	080	V	T		Account operator's Business ID	TIHOYHTEISO	
153-250					Reserve space		
251-285	048	P			Software application that produced this file	AN35	
287-300	198	P			Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Check
	207 058 211 212	#1062; Invalid input: The tax year for which the surplus is distributed (207) must be the same year as the Year of payment (058) or an earlier year, and it must also be the same or an earlier year in relation to Date of decision to distribute surplus (211) and Date from which profit surplus has been ready for payment (212).
	211 212	#1063; Invalid input: You must enter the same or earlier Date of the decision to distribute surplus (211) as the Date when the surplus has been ready for payment (212).

	085 083	#1060; Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.
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9 MESSAGES

New / Changed	Code	Description of Check
	210 240 241	This message appears if 'S' is the value of Type of cooperative (210) but Amount of equity shares in the cooperative (240) or Deductible for the cooperative (0=No, 1=Yes) (241) are not populated.
		#1061; Cooperatives that are not Listed and have fewer than 500 members (the value of Cooperative Type (210) is S) must report the amount booked as equity at the end of the previous accounting period. However, this information is not mandatory if the surplus distribution is a tax-deductible expense for the cooperative or if the beneficiary is a corporate entity or a benefit under joint administration. See Instructions for filling out the form.

10 EXAMPLE

This example represents a VSOKERIE filing created by the Accounting Pro software application (048) — an itemization of a beneficiary who receives surplus.

Profit surplus payment (084) relating to the 2020 year (058), distributed by the cooperative with Business ID 1234567-8 (010). The tax year from which the surplus originates is 2019 (207), Date of the decision to distribute it is 28022020 (211) and the Date when it is available for cash payment is 010420209 (212). Cooperative Type (210) is Other with less than 500 members, Beneficiary's personal identity code (083) is 131052-000T, the (gross amount of) surplus is €3000, tax withheld (235) is €225 and the amount booked as equity (240) of the shares of the cooperative equals €1,000. This surplus distribution is a deductible expense for the cooperative (241) This itemization is number 1, which is also the value of the final identifier (999) on the last line.

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000:VSOKERIE
084:05
058:2020
010:1234567-8
207:2019
211:28022020
212:01042020
210:S
083:131052-000T
234:3000,00
235:225,00
240:1000,00
241:1
048:TestiAccounting Pro 1.0
198:02012021203015
999:1
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