

Annual information return on profit surplus of a cooperative society, summary (VSOKVYHT)

DESCRIPTION OF THE DATA FILE 2018

Table of contents

1	INTRODUCTION	2
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	2
3	MAKING CORRECTIONS.....	2
4	PERIOD OF VALIDITY.....	2
5	COMBINED INFORMATION FLOWS	2
6	CHANGES ON THE PREVIOUS YEAR	2
7	LIST OF THE DATA CONTENT.....	2
8	AUTOMATED CHECK PROCESSES	4
9	MESSAGES	4
10	EXAMPLE.....	4

Version history

Date	Version	Description
2.1.2018	1.0	First release concerning the 2018 taxable year.
14.11.2018		The due date was corrected to 4 February 2019 (previous version had 5 Feb).

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

Cooperatives that distribute profit surplus to their shareholders must report the payments every year so as to give details on **all amounts of surplus that become available to their beneficiary for cash payment** even if the beneficiary didn't yet accept payment.

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

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 MAKING CORRECTIONS

For more information, see [tax.fi > About us > Information and material on taxation > 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 25 January 2018 and continue to be in force until a new version of this specification is released.

Due date for filing is 4 February 2019.

5 COMBINED INFORMATION FLOWS

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

- VSOKERIE

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	VSOKVYHT
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	2018
20-30	010	P	T		Business ID of the cooperative society distributing profit surplus	YTUNNUS	
32-35	107	P	T	*	The tax year for which the surplus was distributed	VVVV	
37-44	111	P	T	*	Date of the decision to distribute profit surplus	PPKKVVVV	
46-53	112	P		*	Date from which profit surplus has been ready for payment	PPKKVVVV	
55	110	P			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
57-62	105	P			Total number of itemizations	+N6	
64-80	108	V		H	The accounting period for which the surplus was distributed	PPKKVVVV-PPKKVVVV	
82-111	041	V			Name of contact person	AN30	
113-125	042	V			Contact person's telephone	AN13	
126-140	120	P			Total amount to be paid out in the decision to distribute profit surplus	R12,2	
141-154	121	V			Total amount of tax withheld on distributed profit surplus	R11,2	
155-168	122	V			The total amount of payable surplus that the shareholders have not cashed by the end of the calendar year	R11,2	
169-182	123	V			The total amount of surplus reported in earlier calendar years for the same tax year	R11,2	
183-196	124	V			Total amount of profit surplus distributed to non-residents	R11,2	
197-210	125	V			Total amount of tax at source withheld on payments of profit surplus to nonresidents	R11,2	
211-224	126	V			Total amount of profit surplus distributed on assets deposited in residents' long-term savings accounts	R11,2	
226-250					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 Calc. Rule / Check
	107 058	Invalid input: The tax year for which the surplus is distributed (107) must be same as or earlier than Year of payment (058). #1062; Invalid input: The tax year for which surplus is paid (107) must be Year of payment (058) or an earlier year.
	111 112	Invalid input: You must enter the same or earlier Date of decision to distribute surplus (111) as the Date when the surplus has been ready for payment (112). #1063; Invalid input: You must enter the same or earlier Date of the decision to distribute surplus (111) as the Date when the surplus has been ready for payment (112).

9 MESSAGES

New / Changed	Code	Description of the message
	107 108	If you populated the Accounting period for which surplus was distributed (108), the final year of that accounting period PPKKVVVV-PPKKVVVV must be the same as the Tax year when surplus is paid (107). #1064; What is meant by 'tax year' is the accounting period for which surplus is being distributed. The tax year must be the same as the end year of the accounting period.

10 EXAMPLE

A VSOKVYHT filing created by the Accounting Pro (048) software application, presenting summary information regarding a cooperative that distributes surplus.

```

000:VSOKVYHT
084:05
058:2018
010:1234567-8
107:2017
111:28022018
112:01042018
110:S
105:30
108:01012016-31122016
041:OSAKAS MATTI
042:0941467312
120:300000,00
121:43500,00
124:10000,00
125:2800,00
048:TestiAccounting Pro 1.0
198:02012019203015
999:1

```