

A86/200/2016

1.7

Return for self-assessed taxes, VAT (VSRALVKV)

Data file specification

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Version history

| Date | Version | Description |
|------------|---------|---|
| 3.6.2024 | 1.7 | Changes: <ul style="list-style-type: none">• Tax on domestic sales at 24% of 25,5%. The general VAT rate rises to 25.5% starting 1 September 2024.• Small-business VAT relief and Cash basis accounting are only reportable up to tax period 12/2024 (data elements 315, 316, 317, 336 and 337). |
| 5.11.2021 | 1.6 | Corrected calculation formula in section 2.1. |
| 30.9.2021 | | References to Katso have been removed. |
| 26.3.2019 | | A new message (#1535) was added to section 9 |
| 14.11.2018 | 1.5 | Section 7 now has the new data elements 336 and 337. New messages were added to section 9. |

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > Developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

VAT taxpayers must file their VAT information independently, without prompting. Tax Returns for Self-Assessed Taxes must be submitted according to the taxpayer's tax period:

- If Monthly, by the 12th of the second month following the tax period
- If Quarterly, by the 12th of the second month following the end date of the quarter
- If Annually (Calendar year), by the end of February following the tax year

Taxpayers on the VAT Register must file the returns for every tax period. If you had no VAT taxable operations during the period, report it under No VAT activity, 056=1.

For more information on due dates, computations and corrections for previously filed returns, see Instructions for filling out the form [Self-assessed tax return \(4001e\)](#) (*vero.fi > About us > Contact Us > Forms > Self-assessed tax return (4001e)*).

To check the method of identification required by this information flow, the role required and where in the flow the authorisation is checked, go to Ilmoitin.fi [Methods of sign-in, Roles, rights to represent organizations](#) (*ilmoitin.fi > Instructions and templates > Methods of sign-in, Roles, rights to represent organizations > Return for self-assessed taxes*).

2.1 Amount of VAT relief

Data elements related to VAT relief can be populated up to the tax period ending 31 December 2024. For tax periods that begin 1 January 2025 or later, no VAT relief will be available so data cannot be reported.

The Tax Administration encourages commercial software vendors to develop a feature that computes the values for the amount of VAT relief (data element 317) automatically. You can only use the formulae below for VAT-relief calculation up to the 12/2024 tax period. When net revenue is between €15,000 and €30,000, the following formula must be used:

$$317 = 316 - \frac{(315 - 15000) * 316}{15000}$$

For accounting years that have started 1 Jan 2016 or later but before 1 Jan 2021 the following formula must be used when net revenue is between €10,000 and €30,000:

$$317 = 316 - \frac{(315 - 10000) * 316}{20000}$$

For more information on VAT relief computations in special cases, visit www.tax.fi.

2.2 Accounting for VAT on cash basis

The data element indicating cash-basis VAT can be populated up to the tax period ending 31 December 2024. Tax periods that begin 1 January 2025 or later will no longer accept the cash-basis data element.

Enter 1=Yes as the value for data element 337, Accounting for VAT on cash basis, if the VAT taxpayer uses the cash basis when calculating their VAT on sales and purchases. To account for VAT on cash basis is permissible (as of 1 Jan 2017) for small business i.e. for companies that have maximally €500,000 in annual net sales, and for the VAT taxpayers not controlled by the provisions of the Accounting Act. Examples of these include private operators of agriculture, forestry and fishing. In the same way, certain self-employed operators of a trade or business also have the option to cash-basis accounting. Under the provisions of the Accounting Act, some self-employed persons can produce their financial statements on cash basis, regardless of the size of their annual sales.

For more information, see Tax.fi.

3 PERIOD OF VALIDITY

The data structures and check processes will conform to this specification document in the production environment starting from 29 August 2024 and lasting until the next version of the specifications will be published.

4 MAKING CORRECTIONS

In case there are errors in the submitted filing for VAT information, it is possible to repair the filing by re-submitting all the submitted values regarding VAT information for the tax period after making corrections. The new filing replaces the old one. In addition, the user must select an appropriate value from the fields 332-335 to best convey the reason for correction.

If VAT information was first filed for a wrong period, you must replace both the correct and the wrong periods with a new filing with all the errors corrected.

More information on how to make corrections see [Corrections to self-assessment, corrections to VAT Recap Statements \(pdf\)](#) (*vero.fi* > About us > Developers > Data format specifications > Self-assessed taxes > Corrections to self-assessment, corrections to VAT Recap Statements)

5 COMBINED INFORMATION FLOWS

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

- VSRTASKV
- VSRMUUKV

6 LIST OF CHANGES ON THE PREVIOUS VERSION

| Version | Data Name | Data element | Description |
|---------|-----------|---|--|
| 1.7 | 336 | VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended. | New value 4 = "requesting relief because the final period for VAT relief is 12/2024. This is not my accounting year's final tax period" |
| 1.7 | 301 | Tax on domestic sales at 24% of 25,5% | Added "25,5%" |
| 1.7 | | #1924, #1925, #1926, #1927 | New check processes were introduced because Small-business VAT relief and Cash basis accounting are only reportable up to tax period 12/2024 (data elements 315, 316, 317, 336 and 337). |
| 1.7 | | #1149 | The check process was changed |
| 1.7 | | Note #1152 | The tax rate was changed |
| 1.7 | | Check #1153 | Note was replaced with check, and tax rate 25.5 was added |

7 LIST OF THE DATA CONTENT

| ID | P/V | T | L/T | Description | Format | Permissible values |
|-----|-----|---|-----|------------------------------|--------------------|--------------------|
| 000 | P | T | | File identifier | AN8 | VSRALVKV |
| 198 | P | | * | Software-generated timestamp | PPKKVVVV HHMMSS | |

| | | | | | | |
|-----|---|---|---|--|-------------------|--------|
| 014 | P | | | ID of the software that produced the file | Y-TUNNUS_AN2 | |
| 048 | P | | | Software application that produced this file | AN35 | |
| 049 | P | | | Unique ID of the transferred filing — populated by the service provider | AN9 | |
| 010 | P | T | | Business ID or personal identity code | YTUNNUS HETU | |
| 050 | P | | * | Tax period length K = Monthly Q = Quarterly V = Calendar year or reindeer herding year | AN1 | K,Q,V, |
| 052 | V | T | * | Tax period This element is mandatory if period is Monthly or Quarterly. - For Monthly, K, permissible values are: 1 - 12 - For Quarterly, Q, values 1 – 4 - For Calendar year or reindeer herding year, V, do not populate | N2 | |
| 053 | P | T | * | Year of the Tax period | VVVV | |
| 056 | V | | * | No activity | N1 | 1 |
| 301 | V | | * | Tax on domestic sales at 24% of 25,5% <ul style="list-style-type: none"> The general VAT rate rises to 25.5% starting 1 September 2024 | G13,2 | |
| 302 | V | | * | Tax on domestic sales at 14% | G13,2 | |
| 303 | V | | * | Tax on domestic sales at 10% | G13,2 | |
| 304 | V | | * | VAT on import of goods from outside the EU | G13,2 | |
| 305 | V | | * | Tax on goods purchased from other EU countries | G13,2 | |
| 306 | V | | * | Tax on services purchased from other EU countries | G13,2 | |
| 307 | V | | * | Tax deductible for the tax period | G13,2 | |
| 308 | V | | * | Tax payable / Negative tax that qualifies for refund (-) | G13,2 | |
| 309 | V | | * | Sales taxable at zero VAT rate | G13,2 | |
| 310 | V | | * | Imports of goods from outside the EU | G13,2 | |
| 311 | V | | * | Sales of goods to other EU countries | G13,2 | |

| | | | | | | |
|-----|---|--|---|---|-------|-------|
| 312 | V | | * | Sales of services to other EU countries | G13,2 | |
| 313 | V | | * | Purchases of goods from other EU countries | G13,2 | |
| 314 | V | | * | Purchases of services from other EU countries | G13,2 | |
| 315 | V | | * | Sales that qualify for VAT relief | R13,2 | |
| 316 | V | | * | Tax that qualifies for VAT relief | R13,2 | |
| 317 | V | | * | Amount of VAT relief | R13,2 | |
| 336 | V | | | <p>VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended.</p> <p>1=requesting relief because this is the final tax period for the accounting year</p> <p>2=requesting relief because this is the final quarter of the calendar year</p> <p>3=requesting relief because my VAT obligation has ended during this tax period</p> <p>4=requesting relief because the final period for VAT relief will end on 31 December 2024. This is not my accounting year's final tax period.</p> <p>Value 4 is available for tax period 12/2024 only.</p> | N1 | 1,2,3 |
| 337 | V | | | <p>Accounting for VAT on cash basis</p> <p>1=Yes</p> | N1 | 1 |
| 318 | V | | * | Tax on purchases of construction services/scrap metal (reverse charge) | G13,2 | |
| 319 | V | | * | Sales of construction services/scrap metal | G13,2 | |
| 320 | V | | * | Purchases of construction services/scrap metal | G13,2 | |
| 332 | V | | | Calculation error/typing error | N1 | 1 |
| 333 | V | | | Guidance received during tax audit | N1 | 1 |
| 334 | V | | | Change in legal practice | N1 | 1 |
| 335 | V | | | Error in interpreting tax laws | N1 | 1 |
| 042 | V | | | Telephone number of the contact person | AN35 | |
| 999 | P | | | Final code | N8 | |

8 AUTOMATED CHECK PROCESSES

| New/ Change d | ID | Description of Calc. Rule / Check |
|---------------------|-----------------------|---|
| | 053 | #455; The year of the tax period must be 2012 or a later year. |
| | 050 052 | #515; For Monthly and Quarterly filing, (050 = K or 050 = Q), Tax period (052) cannot be blank. |
| | 050 052 | Permissible values for Tax period (052) are 1, 2, 3 and 4 for Quarterly filing (050 = Q) #456; Permissible values for Tax period (052) are 1, 2, 3 and 4 for Quarterly filing (050 = Q) |
| | 050 052 053 | #454; If period length is year (V), do not populate Tax period (052). |
| | 052 053 | The tax period cannot be earlier than the current year + 4 years prior to the current year. #1015; The tax period is too far in the past. It is no longer possible to make corrections to the filing. |
| | 052 053 301-320 | #977; A filing with correct values filled in and includes tax or sales information can be given at the earliest during the tax period. |
| | 056 301 – 320 | #1141; You must populate one of the following data elements: 056 or one in range 301-320. |
| | 056 301 – 320 | #1142; Populating 056 and 301-320 at the same time is not allowed. |
| | 305 313 | #1143; If a non-zero value is entered in Tax on purchases from other EU countries (305), also populate Purchases of goods from other EU countries (313) with a non-zero value. |
| | 313 305 | #1144; If a non-zero value is entered in Purchases of goods from other EU (313), also populate Purchases of goods from other EU countries (305). (Value may also be 0.) |
| | 306 314 | #1145; If a non-zero value is entered in Tax on purchases of services from other EU countries (306), also populate Purchases of services from other EU countries (314) with a non-zero value. |
| | 314 306 | #1146; If a non-zero value is entered in Purchases of services from other EU countries (314), also populate Tax on purchases of services from other EU countries (306). (Value may also be 0.) |
| | 318 320 | #1147; If a non-zero value is entered in Tax on purchases of construction services/scrap metal from other EU countries (318), also populate Purchases of construction services/scrap metal from other EU countries (320) with a non-zero value. |
| | 320 318 | #1148; If a non-zero value is entered in Purchases of construction services/scrap metal from other EU countries (320), also populate Tax on purchases of construction services/scrap metal from other EU countries (318) with a non-zero value. |

| New/ Change d | ID | Description of Calc. Rule / Check |
|---------------------|---|--|
| Change d | 053 301 302 303 304 305 306 307 308 317 318 | This check process is active only when the Year of the tax period (053) is 2024 or earlier (the check will cease for year 2025 and for later years) The value of Tax payable/Negative tax that qualifies for refund (-) must equal the sum of 301, 302, 303, 304, 305, 306, 318 values, minus any deductible VAT (307) and VAT relief (317). #1149; The value of Tax payable/Negative tax that qualifies for refund (-) must equal the sum of 301, 302, 303, 304, 305, 306, 318 values, minus any deductible VAT (307) and VAT relief (317). |
| New | 053 301 302 303 304 305 306 307 308 318 | This rule is in force when the Year of the tax period (053) is 2025 or a later year. The value of Tax payable/Negative tax that qualifies for refund (-) must equal the sum of 301, 302, 303, 304, 305, 306, 318 values, minus any deductible VAT (307). #1924; The value of Tax payable/Negative tax that qualifies for refund (-)(308) must equal the sum of 301, 302, 303, 304, 305, 306, 318 values, minus any deductible VAT (307). |
| | 304 301 | #1364; The 304 and 310 data elements cannot be filled in until tax period 1/2018 |
| New | 053 315 316 317 336 | The 315, 316, 317 and 336 data elements can be populated for the 2024 tax period year (053) and years before that. #1925; You can populate data elements 315, 316, 317 and 336 for tax period 12/2024 and periods before that. |
| New | 050 052 053 336 | The 336 data element's value 4 can only be populated for the tax period ending 31 December 2024: Year of the tax period (053) = 2024, Tax period length (050) = K, and Tax period value (052) = 12. #1926; You can only populate the 336 data element with value 4 for the tax period ending 31 December 2024 |
| New | 337 | #1927; The 337 data element can be populated for the 12/2024 tax period (053) and periods before that. |
| Change d | 318 320 | #1153; The value of Tax on construction services/scrap metal purchased (318) is 24% - 25,5 % of the purchases of construction services/scrap metal (320). |

9 MESSAGES

| New/ Change d | ID | Description of the message |
|---------------------|------------|---|
| Change d | 301 302 | If the filer has entered a negative value for some data elements (301, 302, 303, 304, 305, 306, 307, 309, 310, 311, 312, 313, 314, 318, 319, 320), a message will |

| New/ Change d | ID | Description of the message |
|---------------------|--|---|
| | 303 304 305 306 307 309 310 311 312 313 314 318 319 320 | be shown. #1009; Are you sure you want to enter a negative value? If you are making corrections to an earlier filing, please resubmit all information for the period with the corrected values. |
| | 056 050 052 053 | To file a return advising that there was no activity (056:1) is permitted: <ul style="list-style-type: none"> • For monthly filers: for the six tax periods following the current period • For quarterly filers: for the two periods following the current period • For once-a-year filers: only for the current period #1151; You cannot file "Not Active" too far into the future. |
| Change d | 315 316 | #1152; Maximum value for Tax that qualifies for VAT relief (316) is 25,5% of the sales that qualify for VAT relief (315). |
| | 315 | #1463; The value of Sales that qualify for VAT relief (315) cannot be higher than €30,000 |
| | 315 316 317 | #1464; If you entered an integer value, higher than zero, in Sales that qualify for VAT relief (315), you must also populate the Tax that qualifies for VAT relief (316) and Amount of VAT relief (317) data elements |
| | 315 316 317 | #1465; If you populated one of the following: Sales that qualify for VAT relief (315), Tax that qualifies for VAT relief (316) or Amount of VAT relief (317), you must populate all these data elements |
| | 336 315 316 317 | #1466; If you populated "VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended (336)", you must also populate Sales that qualify for VAT relief (315), Tax that qualifies for VAT relief (316) and Amount of VAT relief (317) |
| | 050 336 | #1467; You cannot populate "VAT relief cannot be requested at other times than for the final tax period of the accounting year, the final quarter of the calendar year, and the period when the VAT taxpayer's obligation is ended (336)" if "Tax period length (050)" is Calendar year or reindeer herding year (V). |
| New | 198 | #1535; The software-generated timestamp (198) refers to a date further than 31 days in the past, or further than 31 days away in the future |

10 EXAMPLES

(1) The lines below represent a tax return produced by TestiAccounting Pro (048) and (014) software application for VAT information for the company 6612663-4 (010). It had no VAT activities (056:1) for the period in January 2017(052:1, 053:2020). The phone number of the contact person (042) is 09-1234567.

000:VSRALVKV
198:14062024213515
048:TestiAccounting Pro
014:6606611-7_AP
010:6612663-4
050:K
052:1
053:2024
056:1
042:09-1234567
999:1

(2) The second example is a file created by AccountingPro (048) and (014) software application 6612663-4 (010). It is a VAT return with January 2024 (052:1, 053:2024) as the tax period. It also contains an Imports of goods from outside the EU (310) entry and a VAT on import of goods from outside the EU (304) entry.

000:VSRALVKV
198:11112024112233
048:AccountingPro
014:6612663-4_AP
010:6606773-4
050:K
052:1
053:2024
301:77777,77
302:11111,11
303:0,99
304:24,99
305:000000000000,00
306:-000000000000,00

307:20000,00
308:59154,86
309:00000000000000,01
310:240,00
311:0,09
312:1234567890123,12
313:22222,22
314:9999,99
315:1000000,00
316:240000,00
317:10000,00
318:240,00
319:1234567890123,19
320:1000,00
042:09 1234567
999:1