

Making corrections to annual information returns for tax year 2020 submitted as a file

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Version history

Date	Version	Description
12 Jan. 2018	1.0	Due dates for 2017 returns have been updated.
27 Sept.	1.1.	Corrections to all annual information returns now require the use of the replacement procedure.
7 Nov.	1.1.	Some new deadline dates for corrections. Special rules for correcting the VSLAINAE data flow were specified
16 Jan. 2019	1.2.	Mistakes found in the examples were corrected
20 Dec. 2019	1.3.	Annual update
21 Oct. 2020	1.4.	Annual update

1 GENERAL INFORMATION

Annual information returns are corrected by the use of the replacement procedure. This means that to make corrections, you must submit a new information return that will replace the previous one. The deletion/addition procedure is no longer in use.

When you make corrections to annual information returns, we recommend that you use the same electronic channel that you used in the first place. However, if you filed the original return on paper, we recommend that you send us corrections electronically, for example by using the lomake.fi e-service.

2 DEADLINES FOR CORRECTIONS

Correction deadlines have been brought forward, because some taxpayers' 2020 tax assessment may be completed as early as May. This means that corrections to annual information returns should be submitted by 29 April in order that they could be taken into account in the tax assessment.

15 March

Corrections to 2020 annual information returns must be submitted by 15 March 2021 in order that it could be ensured that the correct amounts are transferred to the pre-completed tax returns. After this, any mistakes detected must be corrected immediately.

29 April

Corrections to **annual returns** submitted by 29 April 2021 will be taken into account in the correction decisions. Annual information returns filed after 29 April, i.e. too late for the ongoing tax assessment, will be automatically forwarded to the tax adjustment process.

Please note that information reported to the Incomes Register must also be corrected to the Incomes Register.

3 TERMINOLOGY

Return

One recipient-specific itemisation in an annual information return forms one return. One computer file may contain multiple returns. In the replacement procedure, a previously submitted return is replaced with a new return.

File

A single computer file may contain several information returns. Files are not corrected or replaced with new files. For example, if a file contains 100 information returns and 10 of them have an error in the identifying details, we recommend that you make the necessary corrections by sending us two separate files: one specifying the 10 information returns that must be deleted and the other containing 10 replacement returns with correct details. You need not resubmit the 90 information returns that are correct.

4 REPLACEMENT PROCEDURE

When you make corrections to annual information returns, you simply submit a new

recipient-specific itemisation where the identifying details are the same as in the original return. This way, the new itemisation replaces the earlier one. In the replacement itemisation, you yourself must add together each recipient's data by payment type for the entire year.

The replacement itemisation must contain both the data elements that were right in the first place and the data elements that you have corrected. The most recent itemisation must include the information you filed previously for example on the same recipient, the same payer and using the same type of payment.

As regards payer-specific summary details, the procedure has not changed: they are still corrected by submitting a replacement return.

The main rule is that only erroneous recipient-specific itemisations or payer-specific summary details are corrected. There is no need to submit all the data again. The year of payment that you enter in the correction filing must be the same year as that of the original filing.

Example 1

Annual information return on asset management fees, submitted in January 2021 and corrected in March 2021:

The bank reports asset management fees for 2020 in January 2021, specifying the Business ID of the organisation that collected the fee, the payer's personal ID and the amount of asset management fees, €100.00.

```
000:VSOMHOIE
058:2020
010:1234567-9
221:123
083:131052-000T
224:100,00
198:31012021121555
014:6606611-7_AP
999:1
```

In March, an error is detected in the amount of asset management fees given in the itemisation details. A new, corrected itemisation is submitted, including the corrected amount of asset management fees, €220.00.

```
000:VSOMHOIE
058:2020
010:1234567-9
221:123
083:131052-000T
224:220,00
198:12032021121555
014:6606611-7_AP
999:1
```

You can still file annual information returns mid-year, but when you file a new return, you must enter data for the entire year, including the data that you have already submitted earlier.

4.1 Identifying details **determine** **which data**
elements **submitted** **must be replaced**

A new filing replaces a previous filing as long as the identifying details are the same. Every annual information return has its own identifying details and they are marked with T in the identifier column (=column T) of the data file specification. This means that the identifying details of a correction and deletion return (082:D) must be the same as those of the original. In addition to the identifying details, the only other information permitted in a deletion return is data elements 048, 198 and 999. The software-generated timestamp (198) always indicates the point of time when the return is ready to be submitted. Recurring identifying details are payer's ID, recipient's ID, year of payment and type of payment.

Letters **ET** in the identifier column mean that the identifying detail is conditional. If the original return contains data in the field of conditional identifying details, you must enter the same data in the correction return in order that the return could replace the original return.

Making corrections to identifying details

If there is an error in the identifying details, you must delete the previous filing as follows:

- enter the identifying details of the return to be deleted in the same form as originally submitted
- specify 082 as the identifier and D (deletion filing) as its value
- leave all else blank, and click Send
- submit a new filing with correct identifying details.

If the recipient's ID in the identifying details is incorrect, you must submit a deletion return. When you have removed the wrong recipient's details, you can submit a new return with the correct recipient's details.

Example 2 Annual information return, deleting the itemisation details of asset management fees assigned to a wrong payer

An original filing for payment year 2020 (058), where the Business ID of the organisation that collected the fee is 1234567-9 (010), identifying detail (221) is e.g. office number 123, the payer's personal ID 131052-000T (083), the amount of asset management fees (224), and the sequential number for the itemisation is 1, which is the value of the final identifier (999). A record generated based on the above details (identifying details in bold):

000:VSOMHOIE
058:2020
010:1234567-9
221:123
083:131052-000T
224:1200,00
198:31012021121555
014:6606611-7_AP
999:1

The original return had an error in the recipient's personal ID. The correct personal ID is 230367-931K.

To delete the incorrect itemisation, you must submit a deletion return where the **identifying details** are the same as in the original. Further, add *identifier 082* and value D to the record. Leave all else blank.

000:VSOMHOIE
082:D
058:2020
010:1234567-9
221:123
083:131052-000T
198:15022021121555
014:6606611-7_AP
999:1

When you have removed the wrong recipient's details, you can submit a new return with the correct recipient's details.

000:VSOMHOIE
058:2020
010:1234567-9
221:123
083:230367-931K
224:1200,00
198:15022021131555
014:6606611-7_AP
999:1

4.2 Data element identifying the software that generated the return – data element 014

The data element (014) identifying the software that generated the return is mandatory in almost all annual information returns.

In future, the value entered for identifier 014 must contain the Business ID of the software provider plus two control characters. An underscore is required between the Business ID and the control characters. The Business ID must be entered in the correct format. The software provider uses the control characters to identify their software products.

The format of the data to be entered in the data element identifying the software (014) is the following: BusinessID_AN2 (12 characters in total)

Example:

The Business ID of the company providing AccountingPro software is 6606611-7. The company also has another software product: PalkanlaskentaPro.

The entry in this data element, identifying the software that produced the file, should be:

014: 6606611-7_AP (Accounting Pro)

014: 6606611-7_PP (PalkanlaskentaPro)

If the software company does not have a Finnish Business ID, artificial identifier 0000000-0 is permitted; for example, 0000000-0_U1.

If the payer has produced the software with which the annual information is reported, enter the payer's own Business ID and control characters as appropriate.

4.3 Effects of the replacement procedure on IT system, software and service development

When your organisation migrates from one IT system to another, legacy data must be converted and prepopulated into the new system.

In software and service development, it must be made sure that the filer can add the data of the first half of the year to those of the second half before submittal or, alternatively, it must be possible to pre-populate recipient-specific opening balance details into the system. Conversion between the old and new system requires planning.

When a user (or filer) stops using the software or service or switches to another software or service, they should be instructed to file only one annual information return for the entire year.

5 EXCEPTIONS

Instructions for making corrections to an annual information return on intermediated services (VSVLPAL) submitted through the Vero API are provided in the API documentation.