

**Reporting construction-sector details,
the filer's identification section (VSRACYHT)**

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	Filing 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](#).

Those who *buy services of the construction sector* must file reports on what they buy, giving details to the Tax Administration on the work done and on the contractors who do the work. 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. Information must be sent to the Tax Administration every month. 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).

3 MAKING CORRECTIONS

When giving the report for a month, the first permissible report type is the **basic report** (the 'P' type). Our software 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 for 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.

When you send a replacement or deletion report, the filer's identity information must be the same as they had been on the basic report. If the basic report had contained a wrong ID code for the Filer, you must first delete the basic report and re-submit a new basic report with the correct Filer's ID information as it should be. You must do the same also in other similar circumstances including if there has been a change in the filer's Business ID due to a corporate merger. The information must be traceable to the filer company both before the merger and after it.

Filers are entitled to make corrections 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 VSRACYHT and VSURAKKA or 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 **VSRACYHT 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.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come 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	150	Foreign ID	A check added, cannot begin with FI
2.1	154 155 156 157 158 159 160	C/O details of the filer or the contact person Street address of the filer or the contact person P.O. Box of the filer or the contact person Postal code of the filer or the contact person Post office of the filer or the contact person Country code for the address of the filer or the contact person Country name of the filer or the contact person	A check process added about minimum address details → 155 or 156 and 157, 158 and 159 mandatory, if address is entered. 156 and 157 are alternative elements, both cannot be entered.
2.0	101 204 205 206 207 208 209	Filing date and time – this is generated automatically by the channel software 'C/O' details of the person to contact Street address of the person to contact PO box of the person to contact Postal code of the person to contact Post office of the person to contact Country code for the address of the person to contact	Deleted

	210	Country name of the person to contact	
	198 014	Software-generated timestamp Identifier of the software that produced this file	Added as a new data element
	010	Filer's Finnish Business ID or personal identity code	Data format has been changed ALITP2 HETU2 → YTUNNUS2 HETU2
	087	Filing code	Data format has been changed AN15 → AN30
	154	Filer's home address with its 'c/o' details --> 'C/O' details of the Filer or the contact person	Changes were made to the description text
	155	Filer's address in the country of tax residence --> Street address of the Filer or the contact person	
	156	Filer's PO box in the country of tax residence --> P.O. Box of the Filer or the contact person	
	157	Filer's postal code in the country of tax residence --> Postal code of Filer or the contact person	
	158	Filer's post office in the country of tax residence --> Post office of the Filer or the contact person	
	159	Country code of the address country --> Country code for the address of the Filer or the contact person	
	160	Country name of the address country --> Country name of the Filer or the contact person	

6 COMBINED INFORMATION FLOWS

The following flows can be filed in the same computer file with VSRACYHT flow:

- VSURAKKA
- VSTYONTE

If reporting a Deletion of an earlier filing (type "D"), the VSRACYHT data set can be submitted alone.

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	VSRACYHT

100	P		Type of report P = Basic, K = Replacement D = Deletion (deletes what was previously filed)	AN1	P,K,D
087	V/P	*	Filing code See 11.1 The filing code	AN30	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
053	P	*	Reporting year See 11.3 Reporting year	VVVV	
052	P	*	Reporting month See 11.4 Reporting month	KK	

Filer's ID information

Name and Finnish personal or Business ID is the primary way to identify the filer.

020	P		Filer's name See 11.2 The Filer's ID information	AN200	
010	V/P	*	Filer's Finnish Business ID or personal identity code	YTUNNUS2 HETU2	
150	V/P	*	Filer's ID code issued in a foreign country See 11.5. Foreign ID codes and ID types	AN30	
151	V/P	*	Type of the foreign-issued ID code 1 = VAT number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
152	V/P	*	The country of residence (ISO3166) of the Filer	MAA TUNNUS	
153	V/P	*	Name of the Filer's country of residence	AN35	

Filer's contact details

Filer's contact person is mandatory. Address details must be reported if the Filer does not have a Finnish ID that is used as Filer's Id on the report. Address can be given voluntarily even if a Finnish ID has been reported. These contact details are used primarily for contacts regarding this particular report. If the filer has chosen Web Services, this address is not used for sending letters, but the letter can be read in MyTax.

200	V/P	*	Last name of the person to contact	AN200	
201	V/P	*	First name of the person to contact	AN100	
202	V/P	*	Telephone of the person to contact Write the phone number with +372 for Estonia, for example, or other international prefix.	PUHELIN	
203	V		E-mail of the person to contact	EMAIL	
154	V		'C/O' details of the Filer or the contact person	AN50	
155	V/P	*	Street address of the Filer or the contact person	AN100	

156	V/P *	P.O. Box of the Filer or the contact person	AN9	
157	V/P *	Postal code of Filer or the contact person	AN12	
158	V/P *	Post office of the Filer or the contact person	AN190	
159	V/P *	Country code for the address of the Filer or the contact person	MAA TUNNUS	
160	V/P *	Country name of the Filer or the contact person	AN35	
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	+N8	

8 AUTOMATED CHECK PROCESSES

New/ Chang ed	ID	Description of rule
	000	#943; Your filing may contain the main form (VSRACYHT) only once.
	100 087	#946; If the main form's (VSRACYHT) Type (100) is P (Basic), do not enter a filing code (087) for it.
	087 100	The "Filing code" data element (087) is required whenever the "Type of report" (100) is K (replacement) or D (deletion). #109; A required data element is missing
	053	The reporting year (053) cannot be a future year # 914; The year cannot be a future year
	052 053	The reporting period (052 and 053) cannot be a future period. #931; The month cannot be a future month
	087 100 052 053	#1492; Required: the reporting period (052) and year (053) must both be the same as they were on the earlier basic or replacement report, if the Type of report (100) is K (replacement) or D (deletion).
	100 087	#1493; You cannot submit a new basic or replacement report (type 100=P or K) if the "Type of report" of a previous submittal with the same filing code has been "D" (a deletion).
	052 053	Reports must be sent to the Tax Administration by the fifth day of the second month following the reporting month. However, it continues to be possible to send the basic report, and to make corrections to an earlier filing, for 48 months after that. <i>Example: It turns out that the company's filing for May 2020, sent to the Tax Administration on 5 July 2020, contained an error. You can make corrections to any errors up to 5 July 2024.</i> #932; The deadline for the # period to send the filing/make corrections was &.
U	052 053	If the reporting period is 10/2018 or an earlier period, you cannot file a report

		#1494 You can no longer file a report for this reporting period.
	010 150 151 152	No foreign-issued ID code of the Filer (150, 151) and no Country (152, 153) must be populated if you populated their Finnish Business ID or personal identity code (010). No Finnish ID code (010) must be populated for the Filer if a foreign-issued ID code (150).is populated #1495; You can either give the Filer's Finnish ID code (010) or foreign ID code (150), not both. You should primarily enter the Finnish ID code (010). If no Finnish ID is available, enter the foreign ID code (150), its type (151) and the country of residence (152).
	010 150 151 152	#915; If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give the Filer's foreign ID code (150), its Type (151), and the country of residence (152)
U	150 151	The VAT number must be entered in the format: country code of the issuing country + ID, for example DE12345678. #1496; If the type of the Filer's foreign ID is "VAT number" (151=1), the only permissible codes are those that pass the Vatcheck module.
	150	The country code in a foreign ID code cannot be a Finnish ID, such as FI12345678. If you want to report data about a Finnish company, enter the Finnish ID code. #1566; The country code in a foreign ID code cannot be FI (Finland).
U	150 151	#1497; If the type of the Filer's foreign-issued ID is other than "VAT number" (151<>1), enter an ID code that consists of at least 4 characters. All characters cannot be alphabetic.
U	152	#1498; A Foreign company's country of residence can not be 'FI'.
	152 153	#918; Name of the Filer's country of residence (153) is a required data element if the country code of the residence country (152) is XX
	160 159	#940; You must give the Name of the Filer's or Contact Person's country in the address (160) if the country code (159) is XX.
	200 100	The last name of the Filer or contact person (200) is a required data element if "Type of report" (100) is other than "D" #109; A required data element is missing
	201 100	#1491; First name of the filer's person to contact (201) is required data element if "Type of report" (100) is other than "D"
U	202 100	#1500; Telephone of the filer's person to contact (202) is required data element if "Type of report" (100) is other than "D"
	010 155 156 157 158 159	#916; If you haven't entered the Filer's Business ID or Finnish personal identity code (010), you must enter their Street Address (155) or PO Box (156), Postal Code (157), Post Office (158) and Country Code (159)
U	154 155 156	#1567; If any of the address elements (154–160) is entered, the address must be entered in full. You must enter the street address (155) or P.O.

157 158 159 160	Box (156) and postal code (157), post office (158) and country code (159). Enter the street address (155) or the P.O. Box (156) but not both.
087 100 053 052	#1501; "Reporting period" of a replacement or deletion report must be the same as it had been on the basic report
100 000	#1502; "Identifier" of the replacement must be the same as it had been on the basic report.

9 NOTIFICATIONS

New/ Chang ed	ID	Description of the message
U	010	An automatic check is made when a replacement or deletion report is being submitted that the Filer's Finnish Business ID or personal identity code (010) or its foreign ID code (150) is the same as on the basic report #1503; The Filer's identification is different from what was on the basic report – check the filing code.

10 CONTACT INFORMATION FOR TECHNICAL QUESTIONS

Enquiries by email: tiedonsiirto@vero.fi.

11 INSTRUCTIONS AND EXAMPLES

11.1 The filing code

This code is computer-generated. The www.ilmoitin.fi channel generates it for any basic-type reports. Consequently, if a report is of the basic 'P' type, leave this field blank.

To send a replacement or deletion report is permissible only if the same filing code can be found saved in the channel.

11.2 The Filer's ID information

Registered business name or last name, first name(s) as appropriate. If the report concerns employees at the construction site, the "filer" is the project supervisor/main contractor. It may also be the employer at the site that has a primary status, and if none of the above can be found, the "filer" is the developer itself. If the report concerns contracts, the "filer" is the buyer: the party that signed a contract with another company to buy services of the construction sector for itself or to lease employees from another company to be used for construction work for the buyer's own purposes.

In the case of property development, the construction company that has established the housing company or real estate company that buys the construction services must fill in its own ID information in this data element. In addition, such a construction company must submit the VSURAKKA information flow where it gives details on the new housing company or the new real estate company as principal of a subcontractor filer.

When you send a replacement or deletion, the filer's identity information (name and ID code) must be the same as they had been on the basic report. If changes due to a corporate merger or similar situation have caused the filer's Business ID to change, make sure that you provide the filer's IDs that had been current during the relevant reporting months. If you had filed a basic report that contained a wrong ID code of the filer, you must first submit a deletion report to remove it. After that, send a new basic report using the correct filer's Business ID.

11.3 Reporting year

Write the year in 'yyyy' format, i.e. write 2020. Enter the year when what you are reporting has occurred. The reporting year cannot be a future year.

11.4 Reporting month

The required format is mm (for example, 06 for June). Enter the month when what you are reporting has occurred.

11.5 Foreign ID codes and ID 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.

Always enter a Finnish ID code by using the dedicated ID element (010). A Finnish ID code or Finnish VAT number (such as FI12345678) may not be entered as a foreign ID code (150).

11.5.1 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

11.5.2 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 home country. 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 home country 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 lines below represent a **VSRAKYHT** (000) information flow.

In this example, the filer's business name is 'Filer Company plc', and this is their first report (a "basic report"). The **VSRAKYHT** flow below is followed by two **VSURAKKA** and **VSTYONTE** flows.

FILE:

000:VSRAKYHT

100:P

053:2020

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:VSURAKKA or VSTYONTE

010: 1234567-9

...

999:2

000:VSURAKKA or VSTYONTE

010: 1234567-9

...

999:3