

No VAT processing (-)

The transaction does not appear in the VAT calculation or in the seasonal tax return.

The system always saves the VAT rate as 0%.

KOMY Domestic sales

The amount of tax is recorded in the VAT liability account and appears in item 301, 302 or 303 " Tax to be paid on domestic sales" of the seasonal tax return.

If a 0% VAT rate has been selected for the transaction, it will accrue "309 Turnover taxable at zero VAT rate".

EUMY EU sales

Does not result in entry in VAT receivables and payables accounts.

Appears under "311 Sales of goods to other EU countries" in the seasonal tax return.

The system always saves the VAT rate as 0%.

EUUM Sales outside the EU

Does not result in entry in VAT receivables and payables accounts.

Appears under "309 Turnover taxable at zero VAT rate"." in the seasonal tax return.

The system always saves the VAT rate as 0%.

KOOS Domestic purchase

The amount of tax is recorded in the VAT receivables account and is shown in the "307 Tax deductible for the tax period" section of the seasonal tax return.

EUOS EU purchase

The amount of tax is recorded in the VAT receivables and payables account and is shown under "305 Tax on goods purchased from other EU countries" and "307 Tax deductible for the tax period" in the seasonal tax return.

In addition, the tax base is shown under "313 Purchases of goods from other EU countries" in the seasonal tax return.

NOTE! If the tax is not deductible, use the code EVTO.

EUPO EU service purchase

The amount of tax is recorded in the VAT receivables and payables account and is shown under "306 Tax on services purchased from other EU countries" and "307 Tax deductible for the tax period" in the seasonal tax return.

In addition, the tax base is shown under "314 Purchases of services from other EU countries" in the seasonal tax return.

NOTE! If the tax is not deductible, use the code EVPO.

EUUO Non - EU purchases

Does not result in entry in VAT receivables and payables accounts.

Does not appear in the seasonal tax return.

The system always saves the VAT rate as 0%.

100% 100% deductible tax

Fully credited to the VAT receivables account.

Appears in the "307 Tax deductible for the tax period" section of the seasonal tax return.

The system always saves 0% as the VAT rate, but the full amount is shown as the tax base.

From 1 January 2010, the following VAT identifiers required with the seasonal tax return can be used for transactions.

Note. If these identifiers have been used on vouchers for December 2009 or earlier periods, the VAT calculation will show a notice to that effect. For 2009 transactions, old VAT identifiers are used and are reported on the VAT control declaration.

EUPM 312 EU service sales

Reverse tax liability in the destination country, appears in field 312 of the seasonal tax return.

The use of the VAT rate is not permitted.

The purchaser of the services pays tax on these services on the basis of the reverse charge in the EU country to which the service is supplied.

EUPM 309 EU service sales

No reverse charge, will appear in field 309 of the seasonal tax return.

The use of the VAT rate is not permitted.

Sales of a service to a consumer in another EU country, services related to real estate, restaurant and catering services, and vehicle rental.

EVTO Purchases of goods from other EU countries, non-deductible

The amount of tax is recorded in the VAT liability account and appears in the "305 Tax on goods purchased from other EU countries" section of the seasonal tax return, but NOT in the section "307 Tax deductible for the tax period".

In addition, the tax base is shown under "313 Purchases of goods from other EU countries" in the seasonal tax return.

NOTE! If the tax is deductible, use the identifier EUOS.

EVPO Purchases of services from other EU countries, non-deductible

The amount of tax is recorded in the VAT liability account and appears in the "306 Tax on services purchased from other EU countries" section of the seasonal tax return, but NOT in the section "307 Tax deductible for the tax period". In addition, the tax base is shown under "314 Purchases of services from other EU countries" in the seasonal tax return. NOTE! If the tax is deductible, use the identifier EUPO

EVKV Non-deductible reverse charge

The amount of tax is recorded in the VAT liability account and appears in the "301-303 Tax to be paid on domestic sales" section of the seasonal tax return, but NOT in the "307 Tax deductible for the tax period" section.

KÄVE Reverse charge

The amount of tax is recorded in the VAT receivables and payables account and is shown under "301-303 Tax to be paid on domestic sales" and "307 Tax deductible for the tax period" in the seasonal tax return.

MUUL Other turnover excluding VAT (310)

Used to distinguish transactions from tax-free sales in Finland that are not subject to VAT and for which there is no right to deduct VAT included in the related purchases.

These transactions do not appear in item 309 "Turnover taxable at zero VAT rate" of the seasonal tax return.

If purchases related to 0-rate sales are deductible, use the VAT identifier KOMY Domestic Sales and select 0% VAT rate for the transaction so that the transaction accumulates item 309 "Turnover taxable at zero VAT rate" in the seasonal tax return.

NOTE! As of 1 January 2011, the data "310 Other turnover excluding VAT" were removed from the VAT data. Information can be passed on for the 2010 target periods.

RAMY - Sale of construction services

Reverse charge for VAT on construction services, introduced on 4/2011

Does not result in entry in VAT receivables and payables accounts.

Appears in the "319 Sales of construction services" section of the seasonal tax return.

The system always saves a VAT rate of 0%.

RAOS - Purchase of construction service

Reverse VAT liability for construction services, introduced on 1 April 2011

The amount of tax is recorded in the VAT receivables and payables account and is shown in the seasonal tax return under "318 Tax on purchases of construction services" and under "307 Tax deductible for the tax period" and in addition under "320 Purchases of construction services" in the seasonal tax return.

EVRO - Non-deductible purchase of construction service

Reverse charge for VAT on construction services, introduced on 4/2011

The amount of tax is recorded in the VAT liability account and is shown under "318 Tax on purchases of construction services" in the seasonal tax return.

In addition, the tax base will be entered in the "320 Purchases of construction services" section of the seasonal tax return.

MAAL Non-EU imports VAT

Available from 1 January 2018

The amount of tax is recorded in the VAT receivables and payables account and is shown under "304 Tax for importing goods from outside the EU" and "307 Tax deductible for the tax period" in the seasonal tax return.

In addition, the tax base is shown under "310 Importing of goods from outside the EU" in the seasonal tax return.

NOTE! If the tax is not allowed to be deducted, use the code EVMA

EVMA non-EU imports VAT not deductible

Available from 1 January 2018

The amount of tax is recorded in the VAT liability account and appears in the seasonal tax return under "304 Tax for importing goods from outside the EU" but NOT under "Tax deductible for the tax period".

In addition, the tax base is shown under "310 Importing of goods from outside the EU" in the seasonal tax return.

NOTE! If the tax is deductible, use the label MAAL.