

## Description of System's VAT return (KMD) CSV Format

1. Every row starts with the symbol (header, KMD, KMD2, **KMD3**, A, B, AG, BG). The row symbol determines from what part of the VAT return the data are given in that row.
  - a) header – header. A row with this symbol has obligatory force, if data are transmitted through the Machine-to-Machine interface (X-Road). Must be the first row in a file.
  - b) KMD – data in the basic form of the VAT return (valid for the taxable period 11.2014)
  - c) KMD2 – data in the basic form of the VAT return (valid for the taxable period 12.2014 and later period)
  - d) **KMD3** – data in the basic form of the VAT return (valid for the taxable period 01.2017 and later period)
  - e) A – data in Part A of the Annex to VAT return (sales invoice row)
  - f) B – data in Part B of the Annex to VAT return (purchase invoice row)
  - g) AG – data in Part A of the Annex to VAT return in the case of VAT group (sales invoice row)
  - h) BG – data in Part B of the Annex to VAT return in the case of VAT group (purchase invoice row)
2. Data in the basic form (with symbol KMD, KMD2 or **KMD3**) are transmitted in one row, data in Parts A and B (with symbols A, B, AG, BG) in the following rows.
3. In a file to be transmitted the data can be given as follows:
  - a) Transmitting parts separately – CSV file must reflect the data of the corresponding part (KMD, KMD2, **KMD3**, A, B) that have to be forwarded. If data are transmitted through the Machine-to-Machine interface, the header row should be added as well.
  - b) Transmitting several parts – CSV file must reflect the data of the corresponding parts (KMD, KMD2, **KMD3**, A, B) that have to be forwarded. If data are transmitted through the Machine-to-Machine interface, the header row should be added as well.
  - c) Transmitting all parts – CSV file must reflect the data of all parts that have to be forwarded. If data are transmitted through the Machine-to-Machine interface, the header row should be added as well.
  - d) If a VAT group is involved, then it is possible to transmit in addition:
    - Transmitting Part(s) A and/or B of VAT INF separately on a group member or the representative – CSV file must reflect the data of Part A or B on the corresponding group member or the representative. It is also allowed to transmit data so that the data of Part(s) A or/and B of VAT INF to be forwarded are expressing some group members or the representative and some group members. If data are transmitted through the Machine-to-Machine interface, the header row should be added as well.
    - Transmitting Part(s) A and/or B of VAT INF on the group representative and the members at one go – CSV file must reflect the data of Part A or B on the representative and all group members. If data are transmitted through the Machine-to-Machine interface, the header row should be added as well.
4. CSV file must be in format UTF-8.
5. The field separator is a semicolon (;).
6. The separator of a decimal place is a point (.) or a comma (,).
7. Date format is dd.mm.yyyy or yyyy-mm-dd.  
Where yyyy is a four-digit number indicating the year,  
mm is a two-digit month,  
dd is a two-digit day
8. Rows must be separated by CRLF symbol (row change).
9. After the last element of a row no semicolon (;) is used.
10. If some element in the middle of a row remains unfulfilled, then a semicolon must be used.
11. The sequence of data elements coincides with the one in XML scheme of the VAT return (vatdeclaration.xsd).
12. Both CSV files and zipped CSV files (.zip) can be transmitted. The maximum size of a file is 10MB. One file only can be transmitted at a time and inside the ZIP there can be one file only.
13. If there are many special codes, then a comma must be used as a separator.

Row elements (the name of the element refers to the field name in XML):

**header**;taxPayerRegCode;submitterPersonCode;year;month;declarationType

**KMD**;noSales;noPurchases;sumPerPartnerSales;sumPerPartnerPurchases;transactions20;selfSupply20;transactions9;selfSupply9;transactionsZeroVat;euSupplyInclGoodsAndServicesZeroVat;euSupplyGoodsZeroVat;exportZeroVat;salePassengersWithReturnVat;inputVatTotal;importVat;fixedAssetsVat;euAcquisitionsGoodsAndServicesTotal;euAcquisitionsGoods;acquisitionOtherGoodsAndServicesTotal;acquisitionImmovablesAndScrapMetalAndGold;supplyExemptFromTax;supplySpecialArrangements;adjustmentsPlus;adjustmentsMinus **KMD2**;noSales;noPurchases;sumPerPartnerSales;sumPerPartnerPurchases;transactions20;transactions9;transactionsZeroVat;euSupplyInclGoodsAndServicesZeroVat;euSupplyGoodsZeroVat;exportZeroVat;salePassengersWithReturnVat;inputVatTotal;importVat;fixedAssetsVat;carsVat;numberOfCars;carsPartialVat;numberOfCarsPartial;euAcquisitionsGoodsAndServicesTotal;euAcquisitionsGoods;acquisitionOtherGoodsAndServicesTotal;acquisitionImmovablesAndScrapMetalAndGold;supplyExemptFromTax;supplySpecialArrangements;adjustmentsPlus;adjustmentsMinus

**KMD3**;noSales;noPurchases;sumPerPartnerSales;sumPerPartnerPurchases;transactions20;transactions9;transactions14;transactionsZeroVat;euSupplyInclGoodsAndServicesZeroVat;euSupplyGoodsZeroVat;exportZeroVat;salePassengersWithReturnVat;inputVatTotal;importVat;fixedAssetsVat;carsVat;numberOfCars;carsPartialVat;numberOfCarsPartial;euAcquisitionsGoodsAndServicesTotal;euAcquisitionsGoods;acquisitionOtherGoodsAndServicesTotal;acquisitionImmovablesAndScrapMetalAndGold;supplyExemptFromTax;supplySpecialArrangements;adjustmentsPlus;adjustmentsMinus

**A**;buyerRegCode;buyerName;invoiceNumber;invoiceDate;invoiceSum;taxRate;invoiceSumForRate;sumForRateInPeriod;comments

**AG**;groupMemberRegCode;noSales;sumPerPartnerSales;buyerRegCode;buyerName;invoiceNumber;invoiceDate;invoiceSum;taxRate;invoiceSumForRate;sumForRateInPeriod;comments

**B**;sellerRegCode;sellerName;invoiceNumber;invoiceDate;invoiceSumVat;vatSum;vatInPeriod;comments

**BG**;groupMemberRegCode;noPurchases;sumPerPartnerPurchases;sellerRegCode;sellerName;invoiceNumber;invoiceDate;invoiceSumVat;vatSum;vatInPeriod;comments

NB! Row elements (taxPayerRegCode, etc) must express real values of the data.

Example:

header;1234567;12345678912;2014;10;1

A;2345678;Nimi;887766384;4.10.2013;1500.00;20erikord;400.00;400.00;01

Model files:

1. vatdeclaration\_example.csv and vatdeclaration\_group\_example.csv (valid for the taxable period 11.2014).
2. vatdeclaration\_example2.csv and vatdeclaration\_group\_example2.csv (valid for the taxable period 12.2014 and later period).
3. vatdeclaration\_example3.csv and vatdeclaration\_group\_example3.csv (valid for the taxable period 01.2017 and later period).

The correspondence between the data fields of a VAT return and XML tags has been described in the document System's VAT return (KMD) Composition of data.