

Esimerkkejä verkkolaskujen arvonlisäverotietojen kuvaamiseksi - Luonnos 04.06.2021

1 Pakolliset laskumerkinnät

Veron ohje laskun tietosisällöstä: <https://www.vero.fi/syventavat-vero-ohjeet/ohje-haku-sivu/48090/laskutusvaatimukset-arvonlis%C3%A4verotuksessa/>

Pakollisia merkintöjä laskussa ovat (AVL 209 e §):

- laskun antamispäivä
- juokseva tunniste
- myyjän arvonlisäverotunniste
- ostajan arvonlisäverotunniste, kun on kyse käännetyistä verovelvollisuudesta tai tavaroiden yhteisömyynnistä
- myyjän ja ostajan nimi ja osoite
- tavaroiden määrä ja laji sekä palvelujen laajuus ja laji
- tavaroiden toimituspäivä, palvelujen suorituspäivä tai ennakkomaksun maksupäivä. Ennakkomaksut eritellään informatiivisesti SubInvoiceRow-rakenteessa, jossa maksupäivä voidaan esittää ja lisäksi verollinen summa annetaan InvoicePaidAmount-elementissä.
- veron peruste verokannoittain, yksikköhinta ilman veroa sekä hyvitykset ja alennukset, jos niitä ei ole huomioitu yksikkö hinnassa
- verokanta
- suoritettavan veron määrä
- merkintä myynnin verottomuudesta tai viittaus arvonlisäverolain tai arvonlisäverodirektiivin kyseiseen säännökseen
- merkintä ostajan verovelvollisuudesta "käännetty verovelvollisuus"
- merkintä ostajan laatimaan laskuun "itselaskutus"
- tiedot uusista kuljetusvälineistä
- merkinnät "voittomarginaalijärjestelmä–käytetyt tavarat", "voittomarginaalijärjestelmä–taide-esineet" tai "voittomarginaalijärjestelmä–keräily- ja antiikkiesineet"
- merkintä "voittomarginaalijärjestelmä–matkatoimistot"
- merkintä verollisen sijoituskullan myynnistä
- viittaus aikaisempaan laskuun, kun kyse on muutoslaskusta.

2 Julkishallinnon ohje

Laskun tarkemmat Eurooppa-normin mukaiset sisältövaatimukset on julkaistu Valtiokonttorin sivuilla:

https://www.valtiokonttori.fi/palvelut/julkishallinnon-palvelut/valtion-konsernipalvelut/verkkolaskutus/#lakisahkoisesta-laskuksesta_julkishallinnon-soveltamisohje



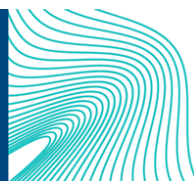
Vero-koodi	Vero-prosentti	Koodin lisäksi annettava veroselite tai ALV:n poikkeuskoodi (VATEX-koodi)	Tulkintaohje
S	10, 14, 24 %	Ei poikkeuskoodia eikä selitetä Ei saa antaa ALV-poikkeuskoodia eikä veron selitettä	Lasku, jossa vain yleisen tai alennetun veroprocentin mukaista tavaran tai palvelun myyntiä.
Z	0 %	Pitää antaa arvonlisäverolain mukainen selite verottomuuden perusteesta Z-verokoodin kanssa on annettava vapaamuotoinen peruste, miksi lasku tai laskurivi on veroton. Peruste voidaan antaa laskurivin vapaassa viestissä tai tuotteen nimen yhteydessä. Esim. ”vakuutusmaksu 0% AVL”	Suomessa alv-rekisteröityneen laskuttajan 0-verokannan mukainen lasku. Esim. vakuutusyhtiön lasku tai osittain verovelvollisen yleishyödyllisen yhdistyksen veroton jäsenmaksulasku. Ei käytetä vientimyyntissä EU:n ulkopuolelle eikä EU:n sisäkaupassa. Niille on omat koodinsa.
E	0 %	Poikkeuskoodi tai selite Lasku, jossa ALV-poikkeus, tulee veroerittelyssä antaa E-koodille joko VATEX-koodi tai selite. Laskulla ei voi laskuttaa useampaa E-koodia.	Lasku, jossa on ALV:n poikkeus, jolloin tavaran tai palvelun verokanta on 0 tai se on vapautettu verosta. Esimerkiksi SOTE-palvelut.



AE	0 %	Selite Veroerittelyssä tulee AE-koodille selite "kotimaan käännetty ALV" tai " AVL 8c §". Yhteisökaupassa käytetään K-koodia sekä palvelu- että tavaralaskuissa.	Koodia käytetään Suomessa vain kotimaan käännetylle arvonlisäverolle eli myyntiin, jossa sekä ostajalla että myyjällä on FI-alkuinen ALV-tunniste. Käytetään esim. arvonlisäverolain 8c §:n mukaiseen rakentamispalvelun myyntiin. RAKENNUSALA pakollinen selite " AVL 8c §"
K	0 %	Poikkeuskoodi tai selite Veroerittelyssä K-koodilla pitää olla poikkeuskoodi tai selite "Intra-Community Supply". Vientilaskuilla ostajan alv-tunniste, merkintä "Intra-community supply", toimitusmaan koodi, toimituspäivä tai laskutusjakso ovat pakollisia.	Yhteisömyynti (EU:n sisäkauppaa).
G	0 %	Poikkeuskoodi tai selite Export outside the EU "G" pitää veroerittelyssä olla joko koodi tai selite "Export outside the EU" Suomessa G koodia käytetään sekä tavaralle että palvelulle (kansallinen poikkeus)	Vientimyynti EU:n ulkopuolelle.
O	0 %	Poikkeuskoodi tai selite Veroerittelyssä O-koodilla pitää olla poikkeuskoodi tai selite. Verottomassa laskussa ei saa olla muita verokoodeja eikä myyjän ALV-tunnusta.	O- koodi on käytössä esimerkiksi niille, joilla ei ole ALV-tunnistetta (esim. yleishyödylliset yhdistykset, jotka eivät harjoita miltään osin arvonlisäverollista toimintaa.) Jos laskulla on sekä verotonta että verollista myyntiä, käytetään O:n tilalla Z-verokoodia.



Code	Code name (English)	Context of exemption (for definition refer to legislation)	Remark	4 (16)
VATEX-EU-79-C	Exempt based on article 79, point c of Council Directive 2006/112/EC	Exemptions relating to repayment of expenditures.	Repayment of expenditure is not an exemption in the sense of the VAT Directive but may be handled as such in the context of the EN16931.	Suomen arvonlisäverolaki ei sisällä arvonlisäverodirektiivin 73 artiklan c kohdassa mainittua säännöstä. Arvonlisäverolain 73 § 2 momentissa mainitaan autovero. Verohallinnon ohjeessa laskumerkinnöistä todetaan, että läpikulkuerien on oltava selkeästi läpikulkueriä, koska pääsääntö on se, että arvonlisäverolain 73 § mukaan veron peruste sisältää kaikki hinnanlisät.
VATEX-EU-132	Exempt based on article 132 of Council Directive 2006/112/EC	Exemptions for certain activities in public interest.		
VATEX-EU-132-1A	Exempt based on article 132, section 1 (a) of Council Directive 2006/112/EC	The supply by the public postal services of services other than passenger transport and telecommunications services, and the supply of goods incidental thereto.	33 b §	Postipalvelu
VATEX-EU-132-1B	Exempt based on article 132, section 1 (b) of Council Directive 2006/112/EC	Hospital and medical care and closely related activities undertaken by bodies governed by public law or, under social conditions comparable with those applicable to bodies governed by public law, by hospitals, centres for medical treatment or diagnosis and other duly recognised establishments of a similar nature.	Arvonlisäverolaki 34 - 36 §	Terveyden ja sairaanhoito
VATEX-EU-132-1C	Exempt based on article 132, section 1 (c) of Council Directive 2006/112/EC	The provision of medical care in the exercise of the medical and paramedical professions as defined by the Member State concerned.	Arvonlisäverolaki 34 - 36 §	Terveyden ja sairaanhoito



VATEX- EU-132- 1D	Exempt based on article 132, section 1 (d) of Council Directive 2006/112/EC	The supply of human organs, blood and milk.	36§ 1.4	Terveyden ja sairaanhoito
VATEX- EU-132- 1E	Exempt based on article 132, section 1 (e) of Council Directive 2006/112/EC	The supply of services by dental technicians in their professional capacity and the supply of dental prostheses by dentists and dental technicians.	36§ 1.3	Terveyden ja sairaanhoito
VATEX- EU-132- 1F	Exempt based on article 132, section 1 (f) of Council Directive 2006/112/EC	The supply of services by independent groups of persons, who are carrying on an activity which is exempt from VAT or in relation to which they are not taxable persons, for the purpose of rendering their members the services directly necessary for the exercise of that activity, where those groups merely claim from their members exact reimbursement of their share of the joint expenses, provided that such exemption is not likely to cause distortion of competition.	60a §	Yhteenliittymä
VATEX- EU-132- 1G	Exempt based on article 132, section 1 (g) of Council Directive 2006/112/EC	The supply of services and of goods closely linked to welfare and social security work, including those supplied by old people's homes, by bodies governed by public law or by other bodies recognised by the Member State concerned as being devoted to social wellbeing.	38 §	Sosiaalihuolto
VATEX- EU-132- 1H	Exempt based on article 132, section 1 (h) of Council	The supply of services and of goods closely linked to the protection of children and young persons by bodies governed by public law or by other organisations recognised by the Member	38 a, 38 b ja (38) §	Varhaiskasvatuspalvelu tai (sosiaalihuolto)



	Directive 2006/112/EC	State concerned as being devoted to social well-being.		
VATEX-EU-132-1I	Exempt based on article 132, section 1 (i) of Council Directive 2006/112/EC	The provision of children's or young people's education, school or university education, vocational training or retraining, including the supply of services and of goods closely related thereto, by bodies governed by public law having such as their aim or by other organisations recognised by the Member State concerned as having similar objects.	39 ja 40 §	Koulutuspalvelu
VATEX-EU-132-1J	Exempt based on article 132, section 1 (j) of Council Directive 2006/112/EC	Tuition given privately by teachers and covering school or university education.	39 ja 40 §	Tässä esitetty käänös on virheellinen. Direktiivi viittaa verosta vapautetun koulutuspalvelun tukemiseen liittyvään yksityiseen opetukseen. Olosuhteista riippuen tällainen tukiovetus on joko verollista tai verosta vapautettua koulutuspalvelua.
VATEX-EU-132-1K	Exempt based on article 132, section 1 (k) of Council Directive 2006/112/EC	The supply of staff by religious or philosophical institutions for the purpose of the activities referred to in points (b), (g), (h) and (i) and with a view to spiritual welfare.	40 a §	Hengellinen apu
VATEX-EU-132-1L	Exempt based on article 132, section 1 (l) of Council Directive 2006/112/EC	The supply of services, and the supply of goods closely linked thereto, to their members in their common interest in return for a subscription fixed in accordance with their rules by non-profitmaking organisations with aims of a political, trade-union, religious, patriotic, philosophical, philanthropic or civic nature, provided that	Tuloverolaki 22 ja 23 §	Arvonlisäverolakia sovellettaessa huomioidaan tuloverolain 22 § määriteltyjen yleishyödyllisten yhteisöjen verovapaus



this exemption is not likely to cause distortion of competition.

VATEX-EU-132-1M	Exempt based on article 132, section 1 (m) of Council Directive 2006/112/EC	The supply of certain services closely linked to sport or physical education by non-profit-making organisations to persons taking part in sport or physical education.	Tuloverolaki 22 ja 23 §	Arvonlisäverolakia sovellettaessa huomioidaan tuloverolain 22 § määriteltyjen yleishyödyllisten yhteisöjen verovapaus
VATEX-EU-132-1N	Exempt based on article 132, section 1 (n) of Council Directive 2006/112/EC	The supply of certain cultural services, and the supply of goods closely linked thereto, by bodies governed by public law or by other cultural bodies recognised by the Member State concerned.	(Tuloverolaki 22 ja 23 § osittain)	Ei suoraa vastinetta: (julkisyhteisöt)
VATEX-EU-132-1O	Exempt based on article 132, section 1 (o) of Council Directive 2006/112/EC	The supply of services and goods, by organisations whose activities are exempt pursuant to points (b), (g), (h), (i), (l), (m) and (n), in connection with fund-raising events organised exclusively for their own benefit, provided that exemption is not likely to cause distortion of competition.		Ei suoraa vastinetta: arpajaiset 59.1.2 §. Arpajaiset on suppeampi käsite kuin tässä kohdassa viitattu.
VATEX-EU-132-1P	Exempt based on article 132, section 1 (p) of Council Directive 2006/112/EC	The supply of transport services for sick or injured persons in vehicles specially designed for the purpose, by duly authorised bodies.	36.1 § 1 kohta	Sairaankuljetus
VATEX-EU-132-1Q	Exempt based on article 132, section 1 (q) of Council	The activities, other than those of a commercial nature, carried out by public radio and television bodies.	6 - 8 §	Julkisyhteisöt ja huomaa 85 a §



	Directive 2006/112/EC		
VATEX- EU-143	Exempt based on article 143 of Council Directive 2006/112/EC	Exemptions on importation.	Maahantuonnin vapautukset
VATEX- EU-143- 1A	Exempt based on article 143, section 1 (a) of Council Directive 2006/112/EC	The final importation of goods of which the supply by a taxable person would in all circumstances be exempt within their respective territory.	Verosta vapautettujen tavaroiden maahantuonti
VATEX- EU-143- 1B	Exempt based on article 143, section 1 (b) of Council Directive 2006/112/EC	The final importation of goods governed by Council Directives 69/169/EEC (1), 83/181/EEC (2) and 2006/79/EC (3).	Matkailijatuonti, Muuttotavarat ja muu vähäarvoisten tuotteiden tuonti ei kaupalliseen käyttöön. Vastaa osittain AVL 95 §.
VATEX- EU-143- 1C	Exempt based on article 143, section 1 (c) of Council Directive 2006/112/EC	The final importation of goods, in free circulation from a third territory forming part of the Community customs territory, which would be entitled to exemption under point (b) if they had been imported within the meaning of the first paragraph of Article 30	Arvonlisäverodirektiivin artiklan 143(1B) (yllä) mainittujen tavaroiden tuominen yhteisön tullialueelta yhteisön veroalueelle
VATEX- EU-143- 1D	Exempt based on article 143, section 1 (d) of Council Directive 2006/112/EC	The importation of goods dispatched or transported from a third territory or a third country into a Member State other than that in which the dispatch or transport of the goods ends, where the supply of such goods by the importer designated or recognised under Article 201 as liable for payment of VAT is exempt under Article 138.	Maahantuonnin verovapaus tilanteessa, jossa arvonlisäverodirektiivin artiklan 138 mukaisesti tuodaan tavaroita. Arvonlisäverodirektiivin artikla 138 ei täysin vastaa arvonlisäverolain 94 b §.



VATEX- EU-143- 1E	Exempt based on article 143, section 1 (e) of Council Directive 2006/112/EC	The reimportation, by the person who exported them, of goods in the state in which they were exported, where those goods are exempt from customs duties.			Viejä tuo tavaran takaisin vientivaltioon muuttumattomana. Tavarán tulee olla siinä jäsenvaltiossa tullivapaa.
VATEX- EU-143- 1F	Exempt based on article 143, section 1 (f) of Council Directive 2006/112/EC	The importation, under diplomatic and consular arrangements, of goods which are exempt from customs duties.	94 § kohta 23		Diplomaatit
VATEX- EU-143- 1FA	Exempt based on article 143, section 1 (fa) of Council Directive 2006/112/EC	The importation of goods by the European Community, the European Atomic Energy Community, the European Central Bank or the European Investment Bank, or by the bodies set up by the Communities to which the Protocol of 8 April 1965 on the privileges and immunities of the European Communities applies, within the limits and under the conditions of that Protocol and the agreements for its implementation or the headquarters agreements, in so far as it does not lead to distortion of competition;	94 § kohta 22		Järjestöt
VATEX- EU-143- 1G	Exempt based on article 143, section 1 (g) of Council Directive 2006/112/EC	The importation of goods by international bodies, other than those referred to in point (fa), recognised as such by the public authorities of the host Member State, or by members of such bodies, within the limits and under the conditions laid down by the international conventions establishing the bodies or by headquarters agreements;	94 § kohta 22		Järjestöt



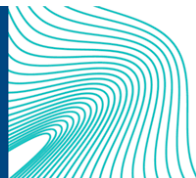
VATEX- EU-143- 1H	Exempt based on article 143, section 1 (h) of Council Di- rective 2006/112/EC	The importation of goods, into Member States party to the North Atlantic Treaty, by the armed forces of other States party to that Treaty for the use of those forces or the civilian staff accompa- nying them or for supplying their messes or can- teens where such forces take part in the com- mon defence effort.		NATO
VATEX- EU-143- 1I	Exempt based on article 143, section 1 (i) of Council Di- rective 2006/112/EC	The importation of goods by the armed forces of the United Kingdom stationed in the island of Cy- prus pursuant to the Treaty of Establishment concerning the Republic of Cyprus, dated 16 Au- gust 1960, which are for the use of those forces or the civilian staff accompanying them or for supplying their messes or canteens.		
VATEX- EU-143- 1J	Exempt based on article 143, section 1 (j) of Council Di- rective 2006/112/EC	The importation into ports, by sea fishing under- takings, of their catches, unprocessed or after undergoing preservation for marketing but be- fore being supplied.		Kalastusalusten saalis
VATEX- EU-143- 1K	Exempt based on article 143, section 1 (k) of Council Di- rective 2006/112/EC	The importation of gold by central banks.	94 § 1 8 kohta	Kullan maahantuonti keskuspankille
VATEX- EU-143- 1L	Exempt based on article 143, section 1 (l) of Council Di- rective 2006/112/EC	The importation of gas through a natural gas sys- tem or any network connected to such a system or fed in from a vessel transporting gas into a natural gas system or any upstream pipeline net- work, of electricity or of heat or cooling energy through heating or cooling networks.	94 § 1 2 kohta	Kaasu putkistoja pitkin



VATEX- EU-148	Exempt based on article 148 of Council Directive 2006/112/EC	Exemptions related to international transport.		
VATEX- EU-148- A	Exempt based on article 148, section (a) of Council Directive 2006/112/EC	Fuel supplies for commercial international transport vessels	70 § kohdat 7 ja 8	Vesialuksen varustaminen
VATEX- EU-148- B	Exempt based on article 148, section (b) of Council Directive 2006/112/EC	Fuel supplies for fighting ships in international transport.		Sota-alukset
VATEX- EU-148- C	Exempt based on article 148, section (c) of Council Directive 2006/112/EC	Maintenance, modification, chartering and hiring of international transport vessels.	70 § kohdat 7 ja 8 ja 71 § 1 3 kohta sekä 58 §	
VATEX- EU-148- D	Exempt based on article 148, section (d) of Council Directive 2006/112/EC	Supply to of other services to commercial international transport vessels.	71 § 1 3 kohta	Vesialuksen varustaminen
VATEX- EU-148- E	Exempt based on article 148, section (e) of Council Directive 2006/112/EC	Fuel supplies for aircraft on international routes.	70 § 6 kohta	Ilma-aluksen varustaminen



VATEX- EU-148- F	Exempt based on article 148, section (f) of Council Directive 2006/112/EC	Maintenance, modification, chartering and hiring of aircraft on international routes.	70 § 6 kohta 71 § 1 4 kohta	Ilma-aluksen varustaminen
VATEX- EU-148- G	Exempt based on article 148, section (g) of Council Directive 2006/112/EC	Supply to of other services to aircraft on international routes.	71 § 1 4 kohta	Ilma-aluksen varustaminen
VATEX- EU-151	Exempt based on article 151 of Council Directive 2006/112/EC	Exemptions relating to certain Transactions treated as exports.		Eräät muut vienniksi rinnastettavat tilanteet
VATEX- EU-151- 1A	Exempt based on article 151, section 1 (a) of Council Directive 2006/112/EC	The supply of goods or services under diplomatic and consular arrangements.	72 d 1	
VATEX- EU-151- 1AA	Exempt based on article 151, section 1 (aa) of Council Directive 2006/112/EC	The supply of goods or services to the European Community, the European Atomic Energy Community, the European Central Bank or the European Investment Bank, or to the bodies set up by the Communities to which the Protocol of 8 April 1965 on the privileges and immunities of the European Communities applies, within the limits and under the conditions of that Protocol and the agreements for its implementation or the headquarters agreements, in so far as it does not lead to distortion of competition.	72 d 2	



VATEX- EU-151- 1B	Exempt based on article 151, section 1 (b) of Council Di- rective 2006/112/EC	The supply of goods or services to international bodies, other than those referred to in point (aa), recognised as such by the public authorities of the host Member States, and to members of such bodies, within the limits and under the con- ditions laid down by the international conven- tions establishing the bodies or by headquarters agreements.	72 d 3
VATEX- EU-151- 1C	Exempt based on article 151, section 1 (c) of Council Di- rective 2006/112/EC	The supply of goods or services within a Member State which is a party to the North Atlantic Treaty, intended either for the armed forces of other States party to that Treaty for the use of those forces, or of the civilian staff accompany- ing them, or for supplying their messes or can- teens when such forces take part in the common defence effort.	72 d 4
VATEX- EU-151- 1D	Exempt based on article 151, section 1 (d) of Council Di- rective 2006/112/EC	The supply of goods or services to another Mem- ber State, intended for the armed forces of any State which is a party to the North Atlantic Treaty, other than the Member State of destina- tion itself, for the use of those forces, or of the civilian staff accompanying them, or for supply- ing their messes or canteens when such forces take part in the common defence effort.	72 d 4
VATEX- EU-151- 1E	Exempt based on article 151, section 1 (e) of Council Di- rective 2006/112/EC	The supply of goods or services to the armed forces of the United Kingdom stationed in the is- land of Cyprus pursuant to the Treaty of Estab- lishment concerning the Republic of Cyprus, dated 16 August 1960, which are for the use of those forces, or of the civilian staff	



accompanying them, or for supplying their
messes or canteens.

VATEX- EU-309	Exempt based on article 309 of Coun- cil Directive 2006/112/EC	Travel agents performed outside of EU.		Matkatoimisto välittäjänä palvelu kolmannessa maassa
VATEX- EU-AE	Reverse charge	Supports EN 16931-1 rule BR-AE-10	Only use with VAT cate- gory code AE	
VATEX- EU-D	Intra-Community acquisition from second hand means of transport	Second-hand means of transport - Indication that VAT has been paid according to the relevant transitional arrangements	Only use with VAT cate- gory code E	
VATEX- EU-F	Intra-Community acquisition of second hand goods	Second-hand goods - Indication that the VAT margin scheme for second-hand goods has been applied.	Only use with VAT cate- gory code E	
VATEX- EU-G	Export outside the EU	Supports EN 16931-1 rule BR-G-10	Only use with VAT cate- gory code G	
VATEX- EU-I	Intra-Community acquisition of works of art	Works of art - Indication that the VAT margin scheme for works of art has been applied.	Only use with VAT cate- gory code E	
VATEX- EU-IC	Intra-Community supply	Supports EN 16931-1 rule BR-IC-10	Only use with VAT cate- gory code K	
VATEX- EU-J	Intra-Community acquisition of collectors items and antiques	Collectors' items and antiques - Indication that the VAT margin scheme for collector's items and antiques has been applied.	Only use with VAT cate- gory code E	
VATEX- EU-O	Not subject to VAT	Supports EN 16931-1 rule BR-O-10	Only use with VAT cate- gory code O	



Euroopan komission Connecting Europe Facility (CEF) ylläpitää Eurooppa-normin (EN-16931) määräyksissä käytettävistä koodeista listaa.

<https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/Code+lists>

Vatex-koodeissa viitatus direktiivikohtien mappaus arvonlisäverolakiin

EN16931 koodit

Lisäksi on koodit IG Kanarian saarille ja IP Ceutan ja Melillan alueet. Näiden koodien käyttö on tarkistettava EN16931-kuvauksesta.

Finvoice 3.0 ja TEAPPSXML 3.0 kentät ALV-erittelyssä

Laskussa veroerittely annetaan VatSpecificationDetails-rakenteessa / SUMMARY/VAT_SUMMARY-rakenteessa.

Verokoodi VatCode / SUMMARY/VAT_SUMMARY/@VAT_TYPE (BT-118) kenttään annetaan verokoodi (S, E, AE, K, G, O)

Veron selite annetaan kentässä VatFreeText / SUMMARY/VAT_SUMMARY/VAT_DESCRIPTION (BT-120)

ALV verottomuuden poikkeuskoodi (VATEX-koodi) kenttään VatExemptionReasonCode /

SUMMARY/VAT_SUMMARY/EXEMPTION_REASON_CODE (VATEX-koodit BT-121)



KOODI (BT-118)		SELITE BR-120	KOODI BR-121
S	EI		EI
Z	Vapaamuotoinen verottomuuden peruste on annettava laskurivin vapaassa viestissä tai tuotteen nimen yhteydessä.		EI
E	SELITE tai		VATEX-koodi
AE	SELITE tai		VATEX-koodi
K	SELITE tai		VATEX-koodi
G	SELITE tai		VATEX-koodi
O	SELITE tai		VATEX-koodi

Laskuesimerkit ovat liitteenä.

Ohjeeseen ja mallilaskuihin liittyvät kommentit voi toimittaa osoitteeseen RTE@valtiokonttori.fi

