

# Guidance Notes for VIES Large Filers

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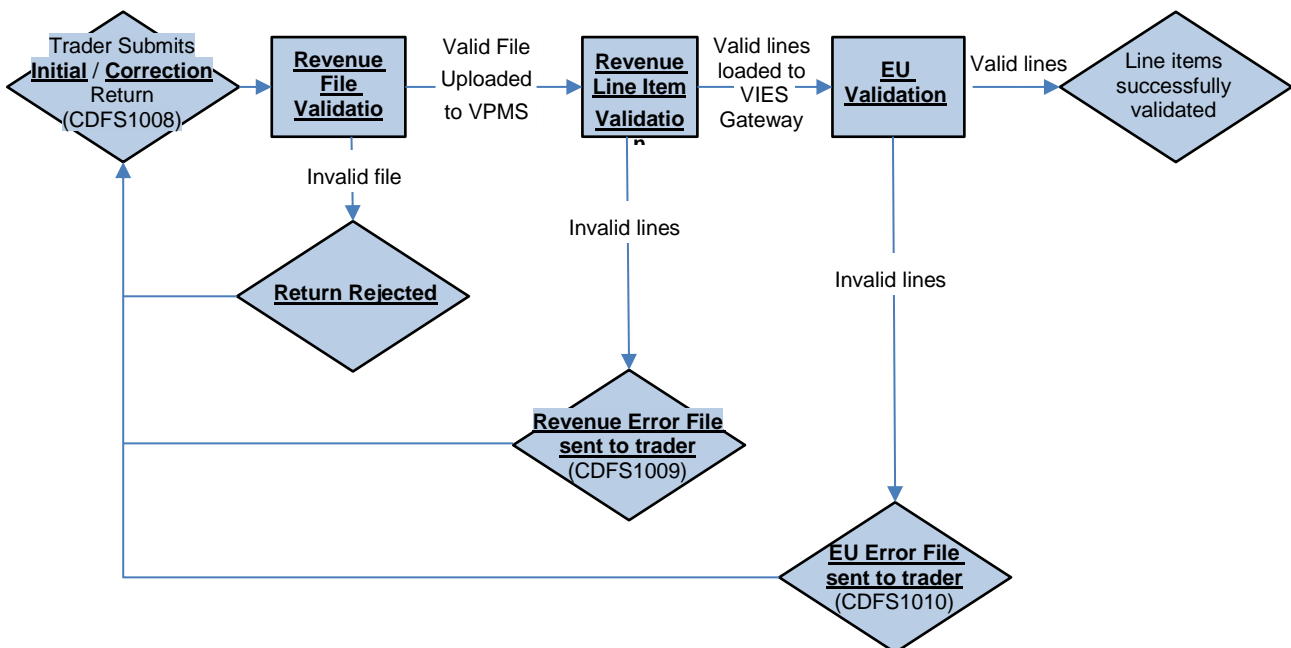
# 1 INTRODUCTION

This document provides guidance to VIES Large Traders (VIES traders whose Returns exceed the ROS file limit of six thousand lines). For further information guidance on the responsibilities of Traders involved in the import and export of goods within the E.U., please follow this [link](#) to the VIES and Intrastat page on Revenue.ie.

For VIES Large Traders, the outline process is as follows:

- Trader submits VIES Initial Return (CDFS1008) using the 'Secure file upload/download service' in ROS (see [2 VIES Initial Return \(CDFS1008\)](#))
- Revenue carries out file validation. (see [3 Revenue File Validation](#))
- Revenue carries out line item validation. (see [4 Revenue Line Items Validation \(CDFS1009\)](#))
- Trader receives Revenue line items error file (CDFS1009) for line items that fail Revenue line item validation. (see [4 Revenue Line Items Validation \(CDFS1009\)](#))
- Trader receives EU warning file (CDFS1010) for line items that fail EU validation. (see [5 EU Validation \(CDFS1010\)](#))
- Trader submits VIES Correction Return (CDFS1008Y) using the 'Secure file upload/download service' in ROS. (see [6 Submitting Corrections \(CDFS1008\)](#))

Each of these stages is described in detail in the sections below. Figure 1 shows the process; please click on the [links](#) to be taken to the relevant section.



## 2 VIES INITIAL RETURN (CDFS1008)

### 2.1 Validation of Customers VAT numbers

If a trader is not able to satisfy the Revenue Commissioners that particular consignments of goods/services have been sold and delivered to a VAT registered person in another EU Member State, the trader will be liable for the payment of Irish VAT on the transaction. The European Commission have provided a facility whereby traders can verify the VAT registration numbers quoted by their customers in other Member States.

This can be achieved via an **interactive service**, or by a SOAP service, offering the same functionality. Its WSDL file can be obtained **here**. Any technical questions related to this service can be submitted to **TAXUD - Vies on Internet**.

### 2.2 File Name

The following should be noted in relation to the file name for an Initial Return:

- The file name must be in the format: CDFS1008.<Sequence Number>
- The Sequence Number for the first file submitted must be '0000000001'
- The Sequence Number must be incremented by one from the last Initial or Correction Return submitted and accepted by Revenue.
- A file extension (e.g. ".txt" or ".prn") is optional.
- The file must be uploaded in ASCII format.

### 2.3 File Content – Overview

A CDFS1008 file comprises the following line items:

- Main Header Record
- Sub Header Record
- Line Record
- Trailer Record

The required format of each of these sections is given below.

### 2.4 Main Header Record Format

The required main header record format is given in Table 1, below.

**Table 1 CDFS1008 Main Header Record Format**

Description	Size	Notes
Record Type	2	Main Header record identifier = 'HR'
Filename	8	'CDFS1008'
Transaction Date	8	Format = CCYYMMDD
File sequence number	10	'0000000001' incremented by one for each file thereafter.

## 2.5 Sub Header Record Format

The required format of the sub-header record depends on:

- When the trader submitted their first large file; and
- The format of the traders or declarants VAT registration number.

The correct sub-header format should be selected according to Table 2, below.

**Table 2 Selection of Sub-Header Record Format**

	Trader and Declarant VAT Number is 8 character (Old Format)	Trader or Declarant VAT Number is 9 character (New Format)
Registered for large filing prior to 01/01/2013	Format A	Format B
Registered for large filing subsequent to 01/01/2013	Format B	Format B

The two sub-header record formats are given in Table 3 and Table 4, below.

**Table 3 CDFS1008 Sub Header Record Format A**

Description	Size	Notes
Trader VAT Number	8	e.g. '1234567B'
Declarant VAT Number	8	e.g. '1122334C'
Frequency of Return	2	'M' = Monthly (note leading space character) 'Q' = Quarterly (note leading space character) 'A1' = Annual with values 'A2' = Annual without values
Return Period	6	Format = CCYYMM e.g. 1st Quarter in 2010 = 201003
Total value of Supplies	12	Total value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '00000000234' (positive)
Total number of Items	7	Leading zeroes are required for fixed format e.g. '0000004'
Return Date	6	Format DDMMYY
Correction Indicator	1	'Y' = Correction 'N' = Initial

**Table 4 CDFS1008 Sub Header Record Format B**

Description	Size	Notes
Trader VAT Number	9	e.g. '1234567BH' or '1234567B ' Where the VAT number has 8 characters, append with a space to pad the length to the full field size.
Declarant VAT Number	9	e.g. '1122334CH' or '1122334C ' Where the VAT number has 8 characters, append with a space to pad the length to the full field size.
Frequency of Return	2	'M' = Monthly (note leading space character) 'Q' = Quarterly (note leading space character) 'A1' = Annual with values 'A2' = Annual without values
Return Period	6	Format = CCYYMM e.g. 1st Quarter in 2010 = 201003
Total Value of Supplies	12	Total value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '00000000234' (positive)
Total number of Items	7	Leading zeroes are required for fixed format e.g. '0000004'
Return Date	6	Format DDMMYY
Correction Indicator	1	'Y' = Correction 'N' = Initial

## 2.6 Line Record Format

The required line record format is given in Table 5, below.

It should be noted that line items must be rolled up where multiple line items exist for the same VAT number and flag combination. Failure to do this will cause the file to be rejected.

**Table 5 CDFS1008 Line Record Format**

Description	Size	Notes
Line sequence No	7	Leading Zeros for Fixed Format e.g. '0000004'
Customer VAT No.	17	Include country code prefix and full VAT number for each country (including leading zeros where appropriate). Where the VAT number has less than 17 characters, append with spaces to pad the length to the full field size. e.g. 'DE123456780 ' 'IT00001234567 '  A list of country code prefixes is included in <b>Appendix A: Country Code List.</b>
Value of Supplies	12	Value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '000000000234' (positive)
Flags	1	' ' = Goods (goods are designated by a single space character) 'S' = Services 'T' = Goods with Triangulation

## 2.7 Trailer Record Format

The required trailer record format is given in Table 6, below

**Table 6 CDFS1008 Trailer Record Format**

Description	Size	Notes
Record Type	2	Main Header record identifier = 'TR'
Transaction Date	8	Format = CCYYMMDD
File sequence number	10	'0000000001' incremented by one for each file thereafter.



## 2.8 Sample Initial Return

A sample Initial Return file (Sub-Header Format B) is shown below.

```

Main Header Record: HRCDFS1008201304280000000001
Sub Header Record: 1234567B 1122334CH Q201303000000158270000009280413N
Line Record:      0000001GB95554377      000000000310T
Line Record:      0000002GB94444774      000000000112
Line Record:      0000003IT0060390052      000000000129S
Line Record:      0000004IT0060390052      0000000002000
Line Record:      0000005IT0104269988      0000000000056S
Line Record:      0000006DE16221520      0000000001240S
Line Record:      0000007DE16221118      000000010000
Line Record:      0000008DE16221301      000000002000S
Line Record:      0000009DE16229977      -000000000020S

Trailer Record:   TR201304280000000001
  
```

## 2.9 Upload of Completed Returns

Completed Returns should be uploaded using the 'Secure file upload/download service'. Once you are registered for this service, it is available on the My Services screen in ROS. To use this service to upload a file you should follow the steps below:

Step 1: Login to ROS

Step 2: On the My Services screen click on 'Secure file upload/download service', located at the bottom right hand side.

Step 3: At this point you will be presented with your mailbox. To upload a file click on 'Send', ensuring that 'ASCII' rather than 'Binary' is checked.

Step 4: Browse to the file on your PC and click on 'Send'.

Step 5: A confirmation screen is shown. To see the file in the directory, click on 'Directory'. A Receipt file will also be present in the directory and may be downloaded for reference.

## 3 REVENUE FILE VALIDATION

### 3.1 File Validation Overview

If Revenue receives a file with any of the following information missing or incorrect the whole file will be rejected:

- File header format incorrect
- Trailer format incorrect
- Wrong sequence number on header or trailer
- Incorrect file name
- Unexpected Return (Return that was never issued)
- Duplicate Return (Return that has already been received)
- Lines with tabs, hyphens or additional spaces
- The totals on line items are not rolled up where multiple line items exist for the same VAT number and flag combination.

If the file is rejected for any of these reasons, Revenue will notify the trader. The trader should then correct the file and resubmit it with the same sequence number.

## 4 REVENUE LINE ITEMS VALIDATION (CDFS1009)

### 4.1 Revenue Line Item Validation – Overview

Once the Return file passes initial validation, the line items are also validated by Revenue. Line items may fail validation but this will not cause the whole Return to fail. All lines that do not pass validation are sent back to the trader in an error file (CDFS1009). This file will correspond to a single submitted Initial Return (CDFS1008).

This file is made available to the trader in the download section of the 'Secure file upload/download service', available on the My Services screen in ROS. The CDFS1009 file is sent without a file extension.

### 4.2 File Name

The following should be noted in relation to the file name of the error file:

- The file name will be in the format: VATnumber.CDFS1009.<sequence number>
- The sequence number used in the error file name is separate to the sequence number for the submitted Return (CDFS1008).

### 4.3 File Content – Overview

A CDFS1009 file comprises the following line items (similar to the CDFS1008 Initial Return file):

- Main Header record (including file controls);
- Sub-header record (containing Return header details);
- Item records (detailing all line items that did not pass validation along with an error code); and
- Trailer record (including file controls).

The format of each of these sections is given below.

### 4.4 Main Header Record Format

The main header record format is given in Table 7, below.

**Table 7 CDFS1009 Main Header Record Format**

Description	Size	Notes
Record Type	2	Main Header record identifier = 'HR'
Filename	8	'CDFS1009'
Transaction Date	8	Format = CCYYMMDD
Output File sequence number	10	'0000000001' incremented by one for each file thereafter.

## 4.5 Sub Header Record Format

The format of the sub-header record depends on:

- When the trader submitted their first large file; and
- The format of the traders VAT registration number.

The sub-header format that will be received can be determined according to Table 2, above.

The two sub-header record formats are given in Table 8 and Table 9, below.

**Table 8 CDFS1009 Sub Header Record Format A**

Field Name	Size	Description
Trader VAT Number	8	e.g. '1234567B'
Declarant VAT Number	8	e.g. '1234567B'
Frequency of Return	2	'M' = Monthly (note leading space character) 'Q' = Quarterly (note leading space character) 'A1' = Annual with values 'A2' = Annual without values
-Return Period	6	Format = CCYYMM e.g. 1st Quarter in 2010 = 201003
Total Value of Supplies	12	Total value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '00000000234' (positive)
Total number of Items	7	Leading zeroes are required for fixed format e.g. '0000004'
Return Date	6	Format DDMMYY
Correction Indicator	1	'Y' = Correction 'N' = Initial

**Table 9 CDFS1009 Sub Header Record Format B**

Field Name	Size	Description
Trader VAT Number	9	e.g. '1234567BH' or '1234567B ' Where the VAT number has 8 characters, append with a space to pad the length to the full field size.
Declarant VAT Number	9	e.g. '1122334CH' or '1122334C ' Where the VAT number has 8 characters, append with a space to pad the length to the full field size.
Frequency of Return	2	'M' = Monthly (note leading space character) 'Q' = Quarterly (note leading space character) 'A1' = Annual with values 'A2' = Annual without values
Return Period	6	Format = CCYYMM e.g. 1st Quarter in 2010 = 201003
Total value of Supplies	12	Total value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '000000000234' (positive)
Total number of Items	7	Leading zeroes are required for fixed format e.g. '0000004'
Correction Indicator	1	'Y' = Correction 'N' = Initial

## 4.6 Line Record Format

The line record format is given in Table 10, below.

**Table 10 CDFS1009 Line Record Format**

Field Name	Size	Description
Line sequence No.	7	Leading Zeros for Fixed Format e.g. '0000004'
Customer VAT No.	17	Include country code prefix and full VAT number for each country (including leading zeros where appropriate). Where the VAT number has less than 17 characters, append with spaces to pad the length to the full field size. e.g. 'DE123456780 ' 'IT00001234567 '  A list of country code prefixes is included in <b>Appendix A: Country Code List.</b>
Value of Supplies	12	Value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '00000000234' (positive)
Flags	1	' ' = Goods (goods are designated by a single space character) 'S' = Services 'T' = Goods with Triangulation
Error code	1	1 = Invalid format for Foreign VAT Number 2 = Invalid flag 3 = Invalid Item Number 4 = Other

## 4.7 Trailer Record Format

The trailer record format is given in Table 11, below

**Table 11 CDFS1009 Trailer Record Format**

Description	Size	Notes
Record Type	2	Main Trailer record identifier = 'TR'
Transaction Date	8	Format = CCYYMMDD
Output File sequence number	10	'0000000001' incremented by one for each file thereafter.

## 5 EU VALIDATION (CDFS1010)

### 5.1 Eu Validation – Overview

Following Revenue validation checks, the file is uploaded to VIES Gateway and passed to the other EU Member States. Upon receipt of this information the member states carry out further validation checks on the Customer VAT Numbers and return a warning file for any line items failing validation.

When Revenue receives one of these warning files, an error file (CDFS1010) is generated and sent out to the trader. This file will correspond to one or more submitted Returns (CDFS1008).

This file is made available to the trader in the download section of the 'Secure file upload/download service', available on the My Services screen in ROS. The CDFS1010 file is sent without a file extension.

### 5.2 File Name

The following should be noted in relation to the file name of the error file:

- The file name will be in the format: VATnumber.CDFS1010.<sequence number>
- The sequence number used in the error file name is separate to the sequence number for the Initial Return.

### 5.3 File Content – Overview

A CDFS1010 file comprises the following line items (similar to the CDFS1008 Initial Return file):

- Main Header record (including file controls);
- Item records (detailing all line items that did not pass validation along with a warning code); and
- Trailer record (including file controls).

The format of each of these sections is given below.

### 5.4 Main Header Record Format

The main header record format is given in Table 12, below.

**Table 12 CDFS1010 Main Header Record Format**

Description	Size	Notes
Record Type	2	Main Header record identifier = 'HR'
Filename	8	'CDFS1010'
Transaction Date	8	Format = CCYYMMDD
Output File sequence number	10	'0000000001' incremented by one for each file thereafter(note that File sequences are independent for 1008, 1009 and 1010 files).

## 5.5 Line Record Format

The line record format is given in Table 13, below.

**Table 13 CDFS1010 Line Record Format**

Field Name	Size	Description
Return Period	3	Format = YYQ e.g. 1st Quarter in 2010 = 101
Customer VAT No.	17	Include country code prefix and full VAT number for each country. Where the VAT number has less than 17 characters, append with spaces to pad the length to the full field size. e.g. 'DE123456780', 'IT00001234567' A list of country code prefixes is included in <b><u>Appendix A: Country Code List.</u></b>
Value of Goods Supplies	12	Value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '000000000234' (positive)
Value of Goods Supplies	12	Value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '000000000234' (positive)
Value of Triangulation of Goods Supplies	12	Value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '000000000234' (positive)
Value of Services Supplies	12	Value of supplies to the nearest EURO. Negative values should be preceded by a '-' (i.e. Minus Sign). Leading zeros are required for fixed format. e.g. '-00000000234' (negative) '000000000234' (positive)
Warning Type	5	Type of OMCTL warning i.e. WT209 – Customer VAT No. not active during indicated period WT202 – Customer VAT No. not allocated WT210 – Customer VAT No. Issued or Ceased during indicated period
Issue Date	6	The Issue Date of the VAT number with YYMMDD date format (YY in the range 50 to 99 is for 1950 -1999 and YY in the range 00 to 49 is for 2000 – 2049).
Cessation Date	6	The Cessation date of the VAT number with YYMMDD date format (YY in the range 50 to 99 is for 1950 -1999 and YY in the range 00 to 49 is for 2000 – 2049).



## 5.6 Trailer Record Format

The trailer record format is given in Table 14, below

**Table 14 CDFS1010 Trailer Record Format**

Field Name	Size	Description
Record Type	2	Main Trailer record identifier = 'TR'
Transaction Date	8	Format = CCYYMMDD
Output File sequence number	10	'0000000001' incremented by one for each file thereafter.

## 6 SUBMITTING CORRECTIONS (CDFS1008)

### 6.1 Correction Returns – Overview

The following should be noted in relation to Correction Returns:

- All errors received by Traders in CDFS1009 and CDFS1010 files should be reviewed, and corrected lines submitted where required as a Correction Return.
- A VIES Correction Return is not an entire replacement for an Initial Return, but is to contain **only corrected / additional lines for a single Initial Return period (e.g. 2013 Quarter 1)**.

### 6.2 Rules for Line Items in Correction Returns

The following rules will apply to line items in Correction Returns:

- For these Returns the correction indicator on the sub-header record must contain the value "Y". Otherwise, Revenue will assume that this is a duplicate Return.
- The sequence number for the VIES Correction Return should be incremented by one from the last Initial or Correction Return submitted and accepted by Revenue.
- Where a customer VAT number and Flag combination appears in both the Initial and Correction Returns, the line from the Correction is treated as an amendment and replaces the corresponding line from the Initial Return.
- Where a customer VAT number and Flag combination appears only in the Correction Return the line is treated as an addition to the Initial Return.
- Where a customer VAT number and Flag combination appears in more than one Correction Return, the line from the most recent Correction Return is treated as definitive and will replace the corresponding lines from the Initial and all previous Correction Returns.
- To remove a line that was on the Initial Return the corresponding line in the Correction Return needs to be zeroed.
- It should be noted that line items must be rolled up where multiple line items exist for the same VAT number and flag combination. Failure to do this will cause the file to be rejected.
- VIES Corrections are to be submitted in the same way as VIES Initial Returns. (see [2 VIES Initial Return \(CDFS1008\)](#))

### 6.3 Sample Correction Return

A sample Initial Return file is shown below, with an associated Correction Return file (Sub-Header Format B) and some explanatory commentary.

#### Initial Return

**Main Header Record:** HRCDFS1008201304280000000001  
**Sub Header Record:** 1234567B 1122334CH Q201303000000158270000009280413N  
**Line Record:** 0000001GB95554377 000000000310T  
**Line Record:** 0000002GB94444774 000000000112  
**Line Record:** 0000003IT0060390052 000000000129S  
**Line Record:** 0000004IT0060390052 000000000200  
**Line Record:** 0000005IT0104269988 000000000056S  
**Line Record:** 0000006DE16221520 000000001240S  
**Line Record:** 0000007DE16221118 000000010000  
**Line Record:** 0000008DE16221301 000000002000S  
**Line Record:** 0000009DE16229977 -00000000020S  
**Trailer Record:** TR2013042800000000001

#### Correction Return

**Main Header Record:** HRCDFS100820130516280000000002  
**Sub Header Record:** 1234567B 1122334CH Q201303000000013250000005240513Y  
**Line Record:** 0000001IT0060390052 000000000229S  
**Line Record:** 0000002IT0104269988 000000000000S  
**Line Record:** 0000003IT0104269998 000000000056S  
**Line Record:** 0000004DE16221520 000000001040S  
**Line Record:** 0000005DE16221118 000000000000  
**Trailer Record:** TR2013051600000000002

#### Commentary

- Line item 1 in the Correction Return shows that the total services supplied to IT0060390052 was €100 more than was initially declared i.e. it is now €229 rather than €129.
- Line items 3 and 4 in the Initial Return have the same VAT number; this is acceptable as the flag on each line is different (i.e. the VAT number/flag combination roll up rule is not violated).
- Line items 2 and 3 in the Correction Return show that a change is being made to correct the VAT number quoted in line item 5 of the Initial Return. The related entry in the Correction Return (i.e. line item 2) is zeroed and a new line with the Correct VAT Number is added (i.e. line item 3).
- Line item 4 in the Correction Return shows the service supply to DE16221520 was over-declared in the Initial Return by €200.
- Line item 5 in the Correction Return zeros the value associated with DE16221118 from the Initial Return.

## 7 APPENDIX A: COUNTRY CODE LIST

This appendix provides country codes for all EU member states.

**Table 15 Country Code**

Country Code	Country Name	Note
AT	AUSTRIA	
BE	BELGIUM	
CY	CYPRUS	
CZ	CZECH REPUBLIC	
DE	GERMANY	
DK	DENMARK	
EE	ESTONIA	
EL	GREECE	
ES	SPAIN	
FI	FINLAND	
FR	FRANCE	
GB	UNITED KINGDOM	
HR	CROATIA	From 1 <sup>st</sup> July 2013
HU	HUNGARY	
IT	ITALY	
LT	LITHUANIA	
LV	LATVIA	
MT	MALTA	
NL	NETHERLANDS	
PL	POLAND	
SE	SWEDEN	
SI	SLOVENIA	
SK	SLOVAKIA	
IE	IRELAND	
LU	LUXEMBOURG	
PT	PORTUGAL	
RO	ROMANIA	
BG	BULGARIA	