Annual information return of Reporting Platform Operators

Technical guidance

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Version history

Version	Date	Content and notes
1.1	28 November 2023	Updates were made to section 5 to make text clearer. Further updates were made to the guidance to give more precise descriptions of the elements TIN, FinancialIdentifier/OtherInfo, OrganisationPartyType//VAT and Consideration.
1.1	3 July 2023	First English version published

1 TECHNICAL GUIDANCE FOR PLATFORM OPERATORS' ANNUAL INFORMATION RETURN

Reporting platform operators must submit a return every year, to provide the information laid down in the Act governing the information-reporting requirement of platform economy operators to provide information in the field of taxation (Laki digitaalisen alustatalouden toimijoiden tiedonantovelvollisuudesta verotuksen alalla (1267/2022)) and in §17f of the Act on assessment procedure (Verotusmenettelylaki (1558/1995)). Finnish platform operators must provide information concerning the relevant activities carried out by sellers on their platform. In addition, platform operators reporting in Finland use this report to submit a nil report if they have no information to be reported for the reportable year.

The annual information return to be submitted by RPOs (reporting platform operators), is based on the OECD's DPI XML schema, which also addresses the EU's needs arising from the directive amending the directive on administrative cooperation in the field of taxation (EU 2021/514, the DAC7 Directive), and on the guidance of the DPI XML and User Guide schema. These instructions describe, from a technical perspective, the required submittals of information to the Tax Administration.

XML schema validations and XML example documents that meet the Tax Administration's M/O (Mandatory/Optional (P/V)) terms are attached with these instructions. The schema version valid at each time is applied to reporting. Only one schema for one information flow is used in Ilmoitin.fi.

These instructions apply to annual information returns submitted after 1 January 2023. The parties responsible for submittal are expected to follow the instructions issued by the Finnish Tax Administration. More information on the obligations of RPOs submitting reports to Finland is available in The information-reporting requirement of a Reporting Platform Operator (DAC7).

The structures, elements, Ilmoitin.fi checks and submitting procedures defined in these instructions are valid in the test environment (https://testi.ilmoitin.fi/) from 13 June 2023. In the live environment (www.ilmoitin.fi), the structures, elements and check processes are valid starting 28 November 2023.

Submittals can be made starting 1 January 2024.

1.1 Document reading instructions

This guide is primarily for Finnish **providers of digital platform information (DPI)**.

The characters in the lower right-hand corner of each element carry the following meanings:

- 0...∞: the element can be repeated from 0 to n times.

- 1…∞: the element can be repeated from 1 to n times.

An element highlighted with a uniform line means a mandatory element, which must always be included. If an element is highlighted with a dotted line, it is voluntary in the Schema. However, a voluntary element can be mandatory in some situations, in which case the element must carry information. These elements' presence and content are checked in Ilmoitin.fi.

2 THE ILMOITIN.FI SERVICE

RPOs can only submit their annual information returns in electronic format, through Ilmoitin.fi. The service is available browser-based and additionally in the form of a Web Services API. Ilmoitin.fi first validates the structural and formal correctness of the arriving information returns, and then sends back error messages and comments to the submitter. For detailed descriptions of the checks, see section 8 below.

Testing and production (=live) environments of Ilmoitin are available. The testing environment's browser-based service is available on https://testi.ilmoitin.fi/. The production environment is available at www.ilmoitin.fi. You can send e-mail to tamo.tk@vero.fi to request the addresses of the Web Services APIs.

Electronic identification is required to submit data. You can check the identification method required for each data flow, and check the point the data flow where the authorisation is verified here.

Submitters of annual information returns and of other messages must follow the naming convention of the MessageRefId – example: DPI-1234567-8-2023-001. Among the checks made by Ilmoitin is the validation of the filename format. Ilmoitin will also add an indication of the electronic channel being used and a timestamp in front of the filename of any arriving return or message. Accordingly, an example of a full filename looks like this: V_20240131_101010_DPI_2023_DPI-1234567-8-2023-001.xml.

2.1   Technical factors related to files

Maximum file size is 100MB. If size exceeds 100MB, the information must be divided into files of less than 100MB. If the reported information is divided into several files, i.e. reports, each report must have a unique MessageRefId. It is recommended that consecutive numbers are used in MessageRefId and DocRefId.

Submitters must use the UTF-8 standard for encoding the annual information return. To ensure interoperability, characters of the ISO 8859-1 set and encoded in accordance with UTF-8 must be used. As a result, this means that no Cyrillic characters, among others, can be used. The file must not contain the Byte Order Mark (BOM) character.

Any special characters (especially & and <) must be converted as shown below.

Character	Description	Presentation format as an entity
&	ampersand	& conversion is mandatory
<	less than	< conversion is mandatory

Table 1. Format of special characters in data

The table below presents additional restrictions for the characters used in the document.

Character	Description	Presentation format as an entity
>	greater than	> conversion is not mandatory, but conforms with best practices
'	apostrophe	' conversion is not mandatory, but conforms with best practices
"	quotation mark	" conversion is not mandatory, but conforms with best practices
--	double hyphen	This character does not exist; cannot appear in XML messages
/*	slash asterisk	This character does not exist; cannot appear in XML messages
&#	ampersand hash	This character does not exist; cannot appear in XML messages

Table 2. Additional restrictions for special characters

3   SUBMITTING THE RETURNS

RPOs must submit their annual information returns concerning any reportable calendar year by the end of January of the following year, as required by the provisions of the Act governing the information-reporting requirement of platform economy operators to provide information in the field of taxation. Returns concerning the 2023 reportable year can be submitted starting 1 January 2024 and no later than on 31 January 2024.

4   SUBMITTING A 'NIL' RETURN

If an RPO has no information to be reported concerning a reportable period, the RPO must submit a 'nil' return.

The nil return is submitted by entering the RPO's identification information in the MessageSpec structure, and by setting the value DPI403 for MessageTypeIndic. In addition, the RPO's information must be entered in the PlatformOperator structure. No ReportableSeller structure is submitted.

In situations where an RPO submits an annual information return with another RPO's information in it, and the other RPO, because of this arrangement, refrains from submitting information, the other RPO must still submit a nil return. In this case, DPI403 must be set as the value in the MessageTypeIndic element, and "true" for AssumedReporting, and the first RPO's identification data must be entered in the AssumingPlatformOperator element.

Whenever a nil return is submitted, Ilmoitin.fi checks that the file does not contain a ReportableSeller structure.

5   MAKING CORRECTIONS

Corrections are always submitted using the schema valid at the time of the correction. The corrected information return must always be submitted through the same channel as the original one. The information returns discussed in this technical guidance are to be submitted via Ilmoitin.fi exclusively.

Individual structural parts of a return can be corrected or deleted. This way, corrections can be made to the returns so that several returns with the same DPI Body structure are corrected simultaneously, and the corrections concern individual structural parts. Each independent structural part (PlatformOperator, AssumingPlatformOperator, AssumedPlatformOperator and ReportableSeller) has a unique DocSpec_Type, which contains the DocRefId and DocTypeIndic elements, as well as CorrDocRefId for corrections. The returns concerning a correction/deletion must always refer to the DocRefId that is the most recent.

When correcting or deleting information under a single structure, the entire structure must be submitted again, also regarding the elements located under the same structure whose information is not corrected.

Using the DocTypeIndic element's values in a correction message:
   I.   OECD0: Re-sent data
        o   This is only used in the PlatformOperator structure when correcting or deleting individual structural parts using DPI402 as the value of MessageTypeIndic.
        o   This is used when correcting or deleting the ReportableSeller and/or OtherPlatformOperator structure, and the PlatformOperator information has already been submitted before and it is not changed. In this case, DocRefId is the same as in the previously submitted return, and the previously submitted information is submitted again.
   II. OECD1: New data
        o   This is always used when submitting new information, which has not previously been submitted or which has previously been deleted.

III.   OECD2: Corrected data
- o   This is used when previously submitted information is corrected.
IV.   OECD3: Deleted data
- o   This is used when previously submitted information is deleted.

Messages can contain new information (DocTypeIndic=OECD1) or corrections and deletions (OECD2 and OECD3). DocTypeIndic values OECD2 and OECD3 can only be used in correction messages (MessageTypeIndic=DPI402). New information with the DocTypeIndic value OECD1 cannot be entered in corrections, having DPI402 as their MessageTypeIndic.

When correcting or deleting information under a single structure, the entire structure must be submitted again, also regarding the elements located under the same structure whose information is not corrected. The new corrected or deleted structure replaces the entire structure to be corrected, including all its elements. For example, when correcting the amount of a consideration (Consideration) received from a relevant activity (RelevantActivities) under a single ReportableSeller structure, all elements under the ReportableSeller structure and their data content, must be entered again.

When making corrections/deletions to the information in a ReportableSeller structure, the PlatformOperator structure has to be re-submitted (OECD0). If corrections need to be made to the ResCountryCode element or the JurisdictionGVS element or the country code of the address of an immovable property (ImmovableProperty/Address/CountryCode) in the ReportableSeller structure, the ReportableSeller structure must first be deleted and then re-entered as new information.

Each correction message must have a unique MessageRefId. The MessageTypeIndic of an correction message is DPI402. The MessageSpec structure does not include CorrMessageRefId, and CorrMessageRefId located in the DocSpec structure is not used.

Platform operator structure can never be deleted (DocTypeIndic=OECD3) from the message. The way to delete an entire message is to delete all its other structures (DocTypeIndic=OECD3) and give PlatformOperator structure with DocTypeIndic=OECD0.

If the PlatformOperator structure needs to be corrected, the entire message must be deleted (DocTypeIndic=OECD3, MessageTypeIndic=DPI402) and the corrected return should be reported as new information (MessageTypeIndic=DPI401). When deleting information (DocTypeIndic=OECD3), you must re-submit the structure to be deleted without any changes.

The unique DocRefId to be corrected, referring to the most recent information, is indicated in the CorrDocRefId element. Your correction message must have a new unique DocRefId. To identify and correct a message and single record, MessageRefId and DocRefId must be unique; the same identification information cannot be used in other messages or their parts.

6   XML SCHEMA STRUCTURE

The schema structure is presented in general in the DPI XML Schema User Guide available on the OECD website. This section describes the structures requiring the User Guide's additional instructions and the automated checks made by Ilmoitin.fi, outside of the XML Schema.

The namespace used in the Schema is "dpi". The namespace cannot be presented globally. Instead, it must be used in conjunction with element names.

This section describes the technical part of the information return at a national level.

The instructions consist of the following sections:

I.   The sender, message type, contact person and reportable period are indicated in the return's MessageSpec structure.

II.   DPI Body consists of three subsections:

a. PlatformOperator, including information about the reporting platform operator.

b. OtherPlatformOperators, including information about other platform operators

    i. AssumingPlatformOperator = The RPO that submits information on another RPO, either to avoid reporting (the same) information twice or because a platform operator with a reporting obligation in several Member States has chosen to only report all information in a single Member State;

    ii. AssumedPlatformOperator = Each RPO, whose information another RPO has reported.

c. ReportableSeller, including information about the reportable seller, including:

    i. The seller's identification information (EntitySeller=company, or IndividualSeller=natural person),

    ii. RelevantActivities contains the reportable seller's relevant activities.

III. The identification information of platform operators and sellers (not natural persons) is reported in structures in accordance with OrganisationParty_Type.

IV. The identification information of sellers who are natural persons is reported in structures in accordance with PersonParty_Type.

6.1 MessageSpec

The structure contains information concerning the message type.
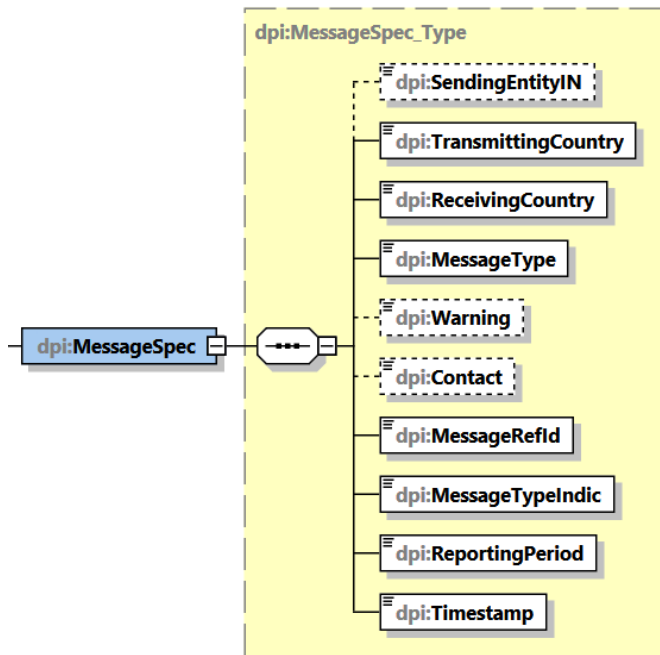
Element	Type	M/O
SendingEntityIN	stf:StringMin1Max200_Type	M

- The RPO's identification information is reported in this element.
- Finnish RPOs enter their Business ID.
- Foreign operators enter their Tax Identification Number (TIN).
- Ilmoitin checks that the element has been entered and that the identifier is the same as in the PlatformOperator/TIN element.

Element	Type	M/O
TransmittingCountry	iso:CountryCode_Type	M

- A two-character country code (CountryCode) (ISO-3166-1 Alpha 2 standard)
- Ilmoitin makes a check to ensure that the value is always "FI" (Finland) in the annual information returns relating to the platform economy.

Element	Type	M/O
ReceivingCountry	iso:CountryCode_Type	M

- A two-character country code (CountryCode) (ISO-3166-1 Alpha 2 standard)
- Ilmoitin checks that the value is always "FI" (Finland) in the annual information returns relating to the platform economy.

Element	Type	M/O
MessageType	dpi:MessageType_EnumType	M

- This element indicates the type of the electronic message.
- The value is always "DPI" in the annual information returns from RPOs.

Element	Type	M/O
Warning	stf:StringMin1Max4000_Type	O

- Element not in use

Element	Type	M/O
Contact	stf:StringMin1Max4000_Type	M

- The first and last name, telephone number, email address and/or group email address of the contact person who provides more information about the return must be given here.
    - The telephone number must be entered with the area code in international format.
    - The name, telephone number and e-mail address must be separated by a comma (,).
    - If several contact people or details are entered, they must be separated by a semicolon (;). Example: Steve Submitter, +358912345678, steve.submitter@domain.com; group.submitter@domain.com
- Ilmoitin checks that this element has been entered and contains information.
- Ilmoitin checks that the telephone number is in international format.

Element	Type	M/O
MessageRefID	stf:StringMin1Max170_Type	M

- A unique identifier, generated by the software, for the annual information return of the RPO in question.
- Maximum length 80 characters.
- The sender must ensure that MessageRefId is not the same as in any of the returns submitted previously by the RPO. If information is divided across several files, i.e. messages, each one of them must have a unique MessageRefId.
- The software that generated the file must create the identifier using the following information: message type (DPI), the RPO's Business ID/TIN, year of payment, a consecutive number. Example:
    - Original annual information return DPI-6606611-7-2023-1.
- Ilmoitin checks that the platform operator's ID in MessageRefId is the same as the ID entered in the SendingEntityIN element.
- Ilmoitin checks that DPI has been selected as the message type in MessageRefId.
- Ilmoitin checks that the information is in correct format: message type – business ID/TIN – year – consecutive number.
- Ilmoitin checks and displays an error message if the ID is the same as in the RPO's previously submitted annual information return.

Element	Type	M/O
MessageTypeIndic	dpi:DPIMessageTypeIndic_EnumType	M

- This element indicates the type of information that is being sent:
    - DPI401: The message contains new (including additional) information.
    - DPI402: Correction or deletion message, where individual structural parts of previously sent information is being corrected or deleted.

- o DPI403: The message indicates that there is no information to report – a Nil Return.
  - This is used when the RPO has nothing to report about reportable sellers.
  - The nil return is also used when a RPO registered in another country submits information on behalf of another RPO belonging to the same entity or because several RPOs are required to report the same information.
- o Whenever a nil return is submitted, Ilmoitin will check that the file does not contain any ReportableSeller structure.

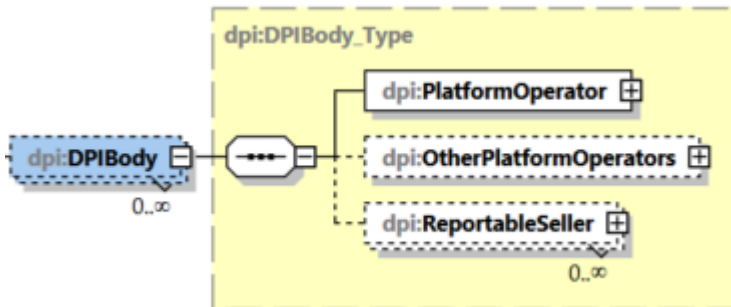| Element	Type	M/O
ReportingPeriod	xsd:date	M

- – The calendar year for which the information return is submitted.
- – The final day of the reportable year must be in the YYYY-12-31 format. For example, an annual information return submitted for 2023 must have "2023-12-31".
- – Ilmoitin checks that ReportingPeriod is in the YYYY-12-31 format.
- – The operator that has the information-reporting requirement must ensure that the annual information return is submitted for the correct year using the correct schema.
- – Information returns can be corrected for six years after the end of the reportable year.

Element	Type	M/O
Timestamp	xsd:dateTime	M

- – The submitting operator must indicate the exact time when the annual information return was created, e.g. 2024-01-17T09:30:45 or 2024-01-17T09:30:45.123.
- – Ilmoitin checks that the year in the timestamp is the current year.
- – Note: The timestamp of any correction message must be later than the timestamp of the previously submitted annual information return.

6.2 DPIBody

The DPIBody structure contains information about the RPO and a platform operator on whose behalf another RPO reports its information (either to avoid reporting the same information twice or because a platform operator with a reporting obligation in several Member States has chosen to only report all information in a single Member State) and the relevant activities of reportable sellers. One information return can only include one single DPIBody structure.

Element	Type	M/O
DPIBody	dpi:DPIBody_Type	M

- – The DPIBody structure is voluntary in the Schema, but the Ilmoitin.fi service checks that the structure has been entered once and only once.
- – The DPIBody structure consists of the following three elements:

Element	Type	M/O
PlatformOperator	dpi:CorrectablePlatformOperator_Type	M

- o The element contains the identification information reported for the RPO.

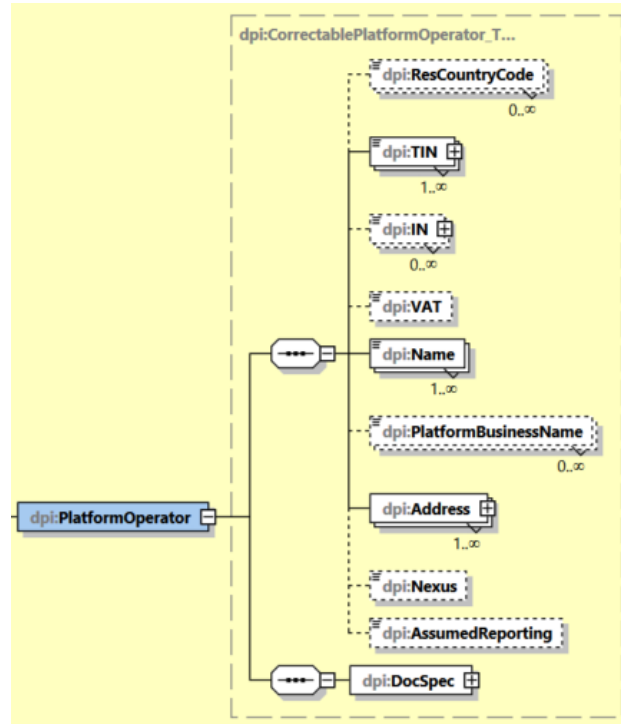| Element	Type	M/O
OtherPlatformOperators	dpi:OtherPlatformOperators_Type	O

- o The element contains identification information regarding:

- the platform operator which reports the information in its own annual information return on behalf of the RPO (PlatformOperator); or
- the platform operators on whose behalf RPO (PlatformOperator) reports information.

Element	Type	M/O
ReportableSeller	dpi:CorrectableReportableSeller_Type	O

- o The element contains the identification information of each reportable seller and information about relevant activities and paid Considerations.

6.2.1 PlatformOperator

Element	Type	M/O
PlatformOperator	dpi:CorrectablePlatformOperator_Type	M

- The RPO's information is entered in this element in accordance with the 6.2.7 OrganisationParty Type structure.

Element	Type	M/O
DocSpec	stf:DocSpec_Type	M

- The identification information of the PlatformOperator record is entered in this element.
- The element identifies a certain structural part in the message. This enables the correction of individual structural parts.
- For the content, see 6.2.5 DocSpec structures.

6.2.2 OtherPlatformOperators
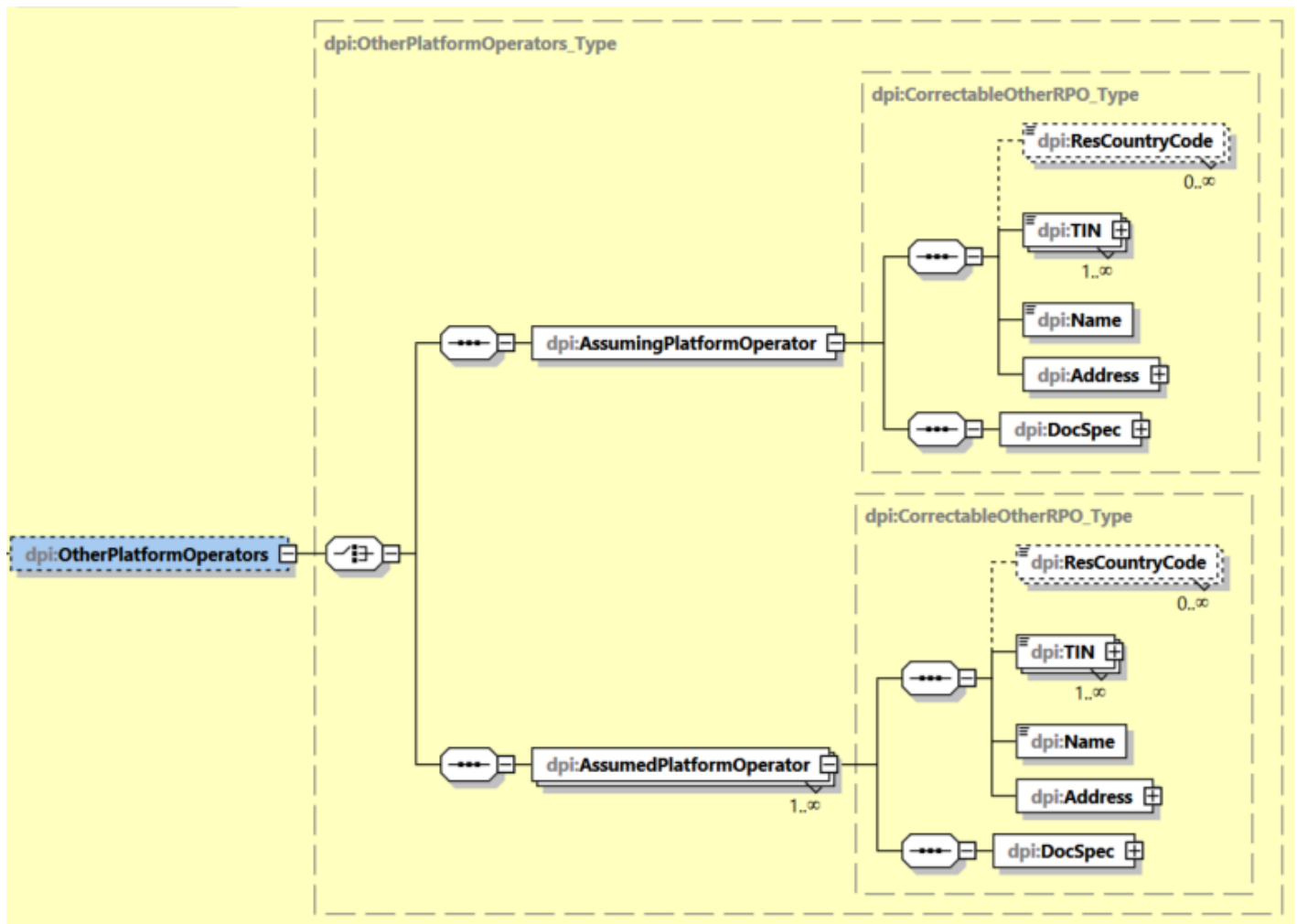
Element	Type	M/O
OtherPlatformOperators	dpi:OtherPlatformOperators_Type	O

- This structure is for reporting either:
    - o in the AssumingPlatformOperator structure, the identification information of the RPO that submits information on behalf of another platform operator either to avoid reporting the same information twice or because a platform operator in Finland has chosen a single legal person's branch or main company established in another Member State to submit an annual information return on their behalf;
 or in the AssumedPlatformOperator structure,
    - o the identification information of each RPO, whose information the platform operator indicated in the PlatformOperator element reports. (This information/element is entered by the platform operator that submits information, and it submits the identification information of all the platform operators whose information it submits to avoid reporting the same information twice or because the branch or main company established in another Member State of the platform operator in Finland has chosen it to submit information on their behalf.)
    - o the information on each RPO, on whose behalf the platform operator indicated in the PlatformOperator element submits information. (This is indicated by the RPO that names all the platform operators, on whose behalf they are submitting information.)
- The information must be submitted if any RPO submits information on another RPO, either to avoid reporting (the same) information twice or because a platform operator with a reporting obligation in several Member States has chosen to only report all information in a single Member State.

– For more information, see the Tax Administration's detailed guidance "The information-reporting requirement of a Reporting Platform Operator (DAC7)", section 5 Exceptional circumstances of submitting the information.

6.2.2.1 AssumingPlatformOperator

The structure contains information on the platform operator assuming the reporting in the name of the RPO, whose identification information has been given in the PlatformOperator element.
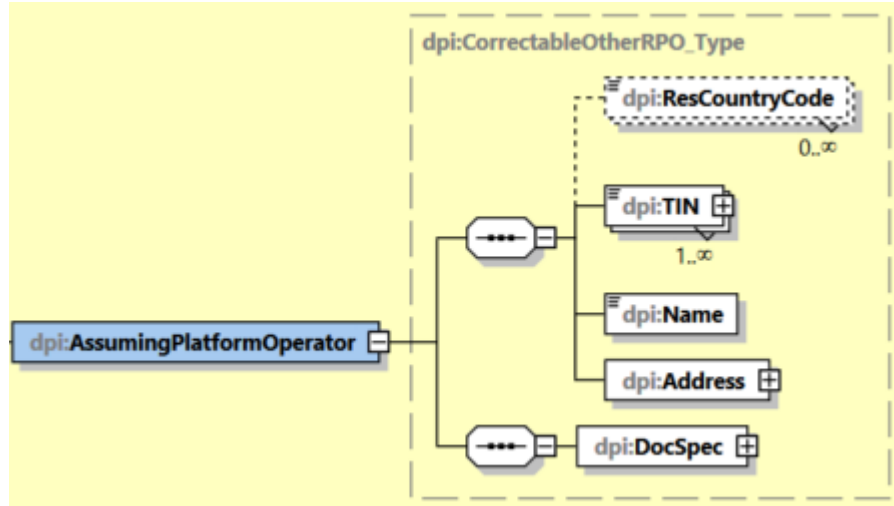
Example:

Platform Z is operated by two RPOs: Platform Operator A (domiciled in Country 1) and Platform Operator B (domiciled in Country 2). To meet the information-reporting requirements, Platform Operator A has received a statement of affirmation from Platform Operator B that Platform Operator B will submit information about all the reportable sellers in Country 2 on behalf of Platform Operator A.

Platform Operator A:

– enters its identification information in the PlatformOperator element;
– indicates in the MessageTypeIndic DPI403 element that the information return is a nil return;
– selects AssumedReporting = true so that the tax authorities in its country of residence know that Platform Operator A has assigned the fulfilment of its information-reporting requirement to another platform operator;
– enters the identification information of Platform Operator B in the AssumingPlatformOperator element;
– leaves the ReportableSeller element blank.

Platform Operator B:

– enters its identification information in the PlatformOperator element;
– selects AssumedReporting = false;
– enters the identification information of Platform Operator A in the AssumedPlatformOperator element;
– enters the relevant activities of A and B in the ReportableSeller element.

Element	Type	M/O
ResCountryCode	iso:CountryCode_Type	O/M

– The two-character country code (CountryCode) (ISO-3166 Alpha 2) of the tax domicile of the platform operator that submits another platform operator's information is entered in this element.
– The element can be repeated.
– Ilmoitin checks that this element has been given, if the AssumingPlatformOperator structure is entered.

Element	Attribute	Type	M/O
TIN		dpi:TIN_Type	**M**
	issuedBy	iso:CountryCode_Type	
	unknown		

- The TIN of the country of residence of the platform operator that submits another platform operator's information is entered in this element.
    - Enter the TIN without special characters, such as the slash character (see instructions in section 2.1 Technical factors related to files)
- A repeatable element if there are several TINs
- Attributes
    - issuedBy
        - The two-character country code (CountryCode) (ISO-3166 Alpha 2) of the country that issued the TIN is entered in this element.
        - mandatory, except if unknown entered in the TIN element
    - unknown
        - The unknown=true attribute is selected in this element if no TIN information exists.
        - This attribute is not given if the TIN has been entered.

Element	Type	M/O
Name	dpi:NameOrganisation_Type	M

- The official name of the platform operator that submits information on another platform operator's behalf is entered in this element.

Element	Type	M/O
Address	dpi:Address_Type	M

- The address of the platform operator that submits information on another platform operator's behalf is entered in this element, including all of the AddressType element's information.
- For the content, see 6.2.6 Address structures.

Element	Type	M/O
DocSpec	stf:DocSpec_Type	M

- The identification information of the AssumingPlatformOperator structure is entered in this element.
- For the content, see 6.2.5 DocSpec structures.

6.2.2.2   AssumedPlatformOperator

Information on each platform operator whose information the RPO (PlatformOperator) submits is entered in this structure.
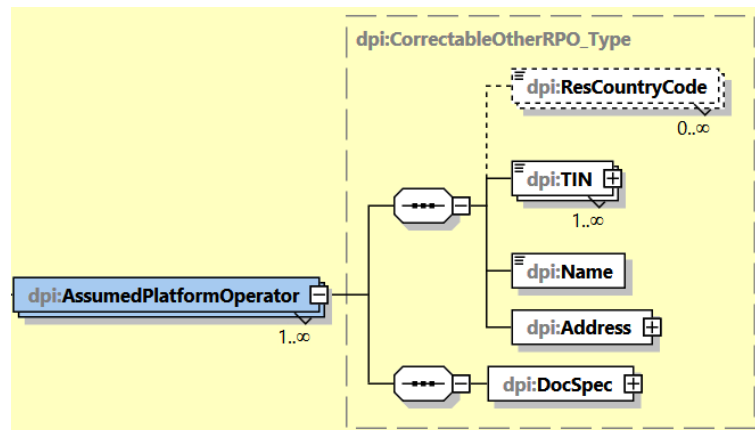
Element	Type	M/O
ResCountryCode	iso:CountryCode_Type	O/M

- The two-letter country code (CountryCode) (ISO-3166 Alpha) of the country of residence of the platform operator whose information the RPO submits is entered in this element.
- The element can be repeated.
- The element is mandatory if the AssumedPlatformOperator structure has been given.

Element	Attribute	Type	M/O
TIN		dpi:TIN_Type	M
	issuedBy	iso:CountryCode_Type	
	unknown		

- The TIN of the country of residence of the platform operator whose information the RPO submits is entered in this element.
    - Enter the TIN without special characters, such as the slash character (see instructions in section 2.1 Technical factors related to files)
- A repeatable element if several TINs
- Attributes
    - issuedBy
        - The two-character country code (CountryCode) (ISO-3166 Alpha 2) of the country that issued the TIN is entered in this element.
        - mandatory, except if "unknown" is entered in the TIN element
    - unknown
        - The unknown=true attribute is selected in this element if no TIN information exists.
        - This attribute is not given if the TIN has been entered.

Element	Type	M/O
Name	dpi:NameOrganisation_Type	M

- The official name of the platform operator whose information the RPO submits is entered in this element.

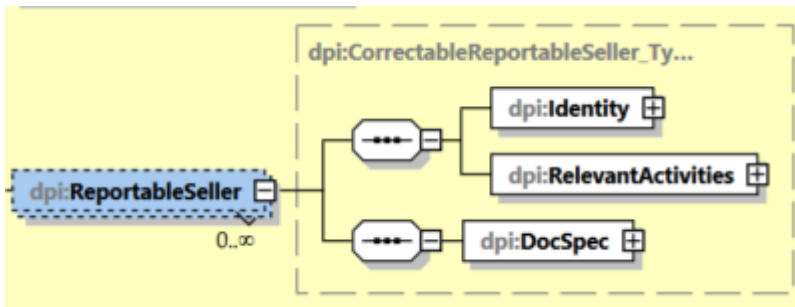| Element	Type	M/O
Address	dpi:Address_Type	M

- The address of the platform operator whose information the RPO submits is entered in this element.
- For the content, see 6.2.6 Address structures.

Element	Type	M/O
DocSpec	stf:DocSpec_Type	M

- The identification information of the AssumedPlatformOperator structure is entered in this element.
- For the content, see 6.2.5 DocSpec structures.

6.2.3 ReportableSeller

Element	Type	M/O
ReportableSeller	dpi:CorrectableReportableSeller_Type	O

- This correctable and repeatable structure contains information on the reportable seller and consists of the following elements: Identity, RelevantActivities and DocSpec.
- If a nil return (MessageTypeIndic=DPI403) is submitted, the ReportableSeller structure must not be entered.
- If a seller has several different relevant activities to be reported, such as more than one units of real estate or apartments rented out, the RPO must enter every unit of real estate in a separate ReportableSeller structure, in which case any corrections can be made, as necessary, concerning individual units one by one.
  - MessageTypeIndic=DPI402 and ReportableSeller DocTypeIndic=OECD2, and corrections to the seller's specific real estate unit are re-submitted in the ImmovableProperty element.

6.2.3.1 Identity
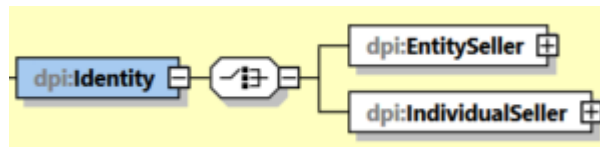
Element	Type	M/O
Identity	ReportableSeller_Type	M

- The Identity structure either contains the EntitySeller or IndividualSeller structure, depending on the legal form of the reportable seller.

6.2.3.1.1 EntitySeller

This structure is used if the Reportable Seller is other than a natural person.
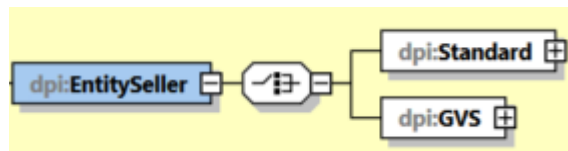
Element	Type	M/O
EntitySeller		O/M

- The Standard or GVS element is entered in the EntitySeller element to identify the reportable seller and its country of residence for tax purposes.

6.2.3.1.1.1 EntitySeller: Standard

This structure is used when the RPO has identified that the reportable seller is an cntity, which the platform operator has not identified using an electronic identification service (GVS).
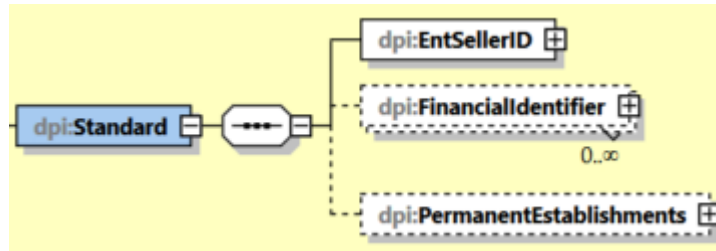
Element	Type	M/O
EntSellerID	dpi:OrganisationParty_Type	M

– The identification information of the seller (other than a natural person) is entered in this element in accordance with the 6.2.7 OrganisationParty Type structure.

Element	Type	M/O
FinancialIdentifier	dpi:FinancialIdentifier_Type	O

– Information on the financial account where the consideration was paid into or credited must be entered in this element.
– The element can be repeated.
– The information must be entered if it is available.
– See Section 6.2.4 FinancialIdentifier.

Element	Type	M/O
PermanentEstablishments		O

– Information on each EU Member State in which a permanent establishment through which the seller has carried out relevant activities is entered in this element.
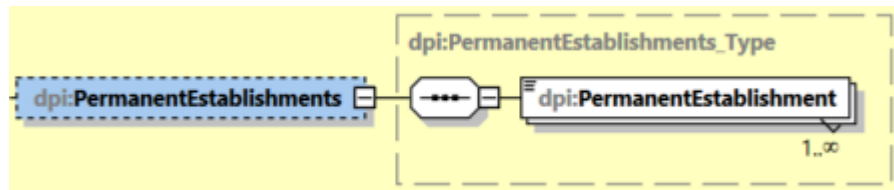
Element	Type	M/O
PermanentEstablishment	iso:MSCountryCode_Type	M

▪ The two-letter country code (CountryCode) of each permanent establishment in an EU Member State is entered in this element.
▪ The element can be repeated.
▪ The information must be entered if such a permanent establishment exists.

6.2.3.1.1.2   EntitySeller: GVS

This structure is used when the RPO has identified that the reportable seller is an entity, which the RPO has identified using an electronic identification service (GVS). Currently, the electronic GVS identification service cannot be used in Finland.
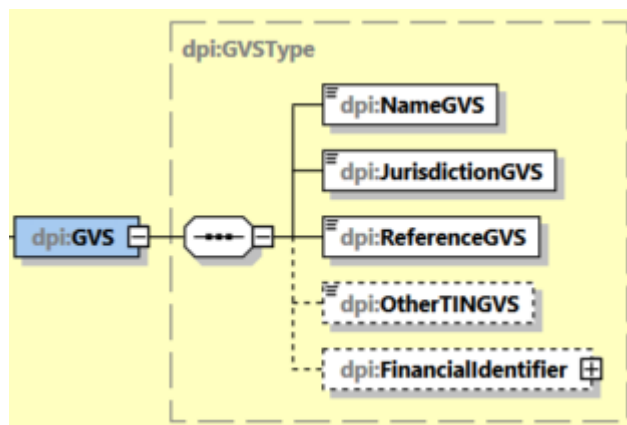
Element	Type	M/O
NameGVS	stf:StringMin1Max200_Type	M

- The seller's official name is entered in this field.

Element	Type	M/O
JurisdictionGVS	iso:CountryCode_Type	M

- The country code of the reportable seller's country of residence is entered in this element.
- The two-letter country code (CountryCode) (ISO-3166 Alpha) of the country, through whose GVS identification service the RPO has verified the seller's identity and place of residence, is entered in this element.

Element	Type	M/O
ReferenceGVS	stf:StringMin1Max200_Type	M

- The unique identifier given by the GVS identification service's granting country is entered in this element.

Element	Type	M/O
OtherTINGVS	stf:StringMin1Max200_Type	O

- All other TINs of the seller known by the RPO, including the countries granting each TIN, are entered in this element.

Element	Type	M/O
FinancialIdentifier	dpi:FinancialIdentifier_Type	O

- See Section 6.2.4 FinancialIdentifier.

6.2.3.1.2 IndividualSeller

This structure is used if the reportable seller is a natural person.
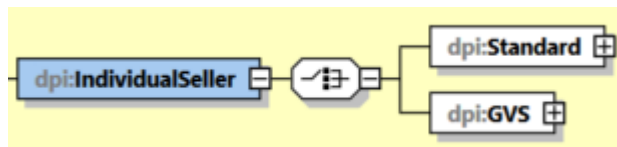
Element	Type	M/O
IndividualSeller		M

- The Standard or GVS element is entered in the IndividualSeller element to identify the reportable seller and its country of residence for tax purposes.

6.2.3.1.2.1 IndividualSeller: Standard

The Standard structure is used when the RPO has identified that the reportable seller is a natural person in a situation where the RPO did not rely on an electronic identification service (GVS).
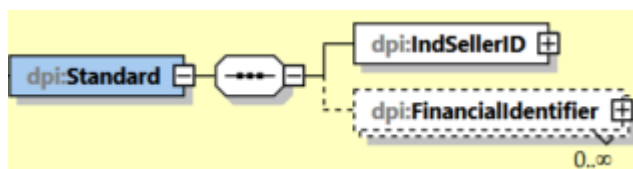
Element	Type	M/O
IndSellerID	dpi:PersonParty_Type	M

- The seller's (natural person) identification information is entered in this element.
- See Section 6.2.8 PersonParty_Type.

Element	Type	M/O
FinancialIdentifier	dpi:FinancialIdentifier_Type	O

- Information on the financial account where the consideration was paid into or credited.
- The element can be repeated.
- The information must be entered if it is available.
- See Section 6.2.4 FinancialIdentifier.

6.2.3.1.2.2   IndividualSeller: GVS

This structure is used when the RPO has identified that the reportable seller is a natural person whom the RPO has identified using an electronic identification service (GVS).
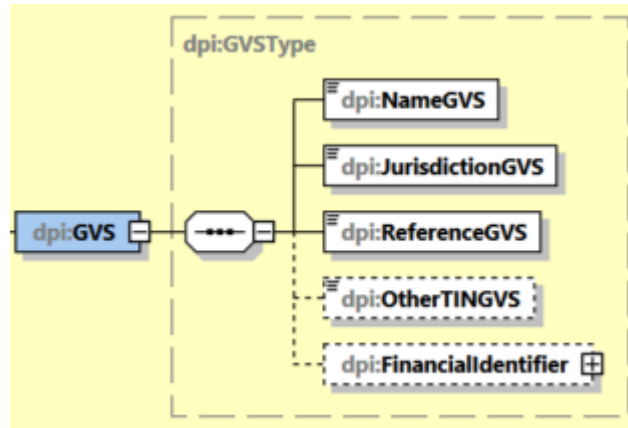
Element	Type	M/O
NameGVS	stf:StringMin1Max200_Type	M

- The seller's official name is entered in this field.

Element	Type	M/O
JurisdictionGVS	iso:CountryCode_Type	M

- Country code of the reportable seller's country of residence
- The two-letter country code (CountryCode) (ISO-3166 Alpha) of the country, through whose GVS identification service the reporting platform operator has verified the seller's identity and place of residence, is entered in this element.

Element	Type	M/O
ReferenceGVS	stf:StringMin1Max200_Type	M

- The unique identifier, issued by the GVS identification service's granting country, must be entered in this element.

Element	Type	M/O
OtherTINGVS	stf:StringMin1Max200_Type	O

- All other TINs of the Seller, known by the reporting platform operator, including the countries of issuance of each TIN.

Element	Type	M/O
FinancialIdentifier	dpi:FinancialIdentifier_Type	O

- Information on the financial account where the Consideration was paid into or credited must be entered in this structure.
- See Section 6.2.4 FinancialIdentifier.

6.2.3.2 RelevantActivities

This structure contains information on relevant activities carried out by the reportable seller and the considerations received from them. The element consists of the ImmovableProperty, PersonalServices, SaleOfGoods and TransportationRental elements. Only one relevant activity at a time can be entered in the structure. Ilmoitin.fi checks that at least one and only one relevant activity is entered.
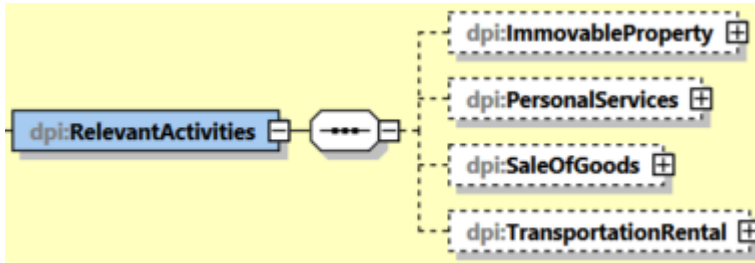
6.2.3.1.3 ImmovableProperty

Element	Type	M/O
ImmovableProperty		O

- Information about relevant activities that are associated with the rental of immovable property is entered in this structure.

6.2.3.1.3.1 PropertyListing

The information must be given separately about each real estate unit that has been rented out, and for which a consideration was paid to the seller. This structure cannot be repeated. Ilmoitin.fi will check that this structure has only been entered once.
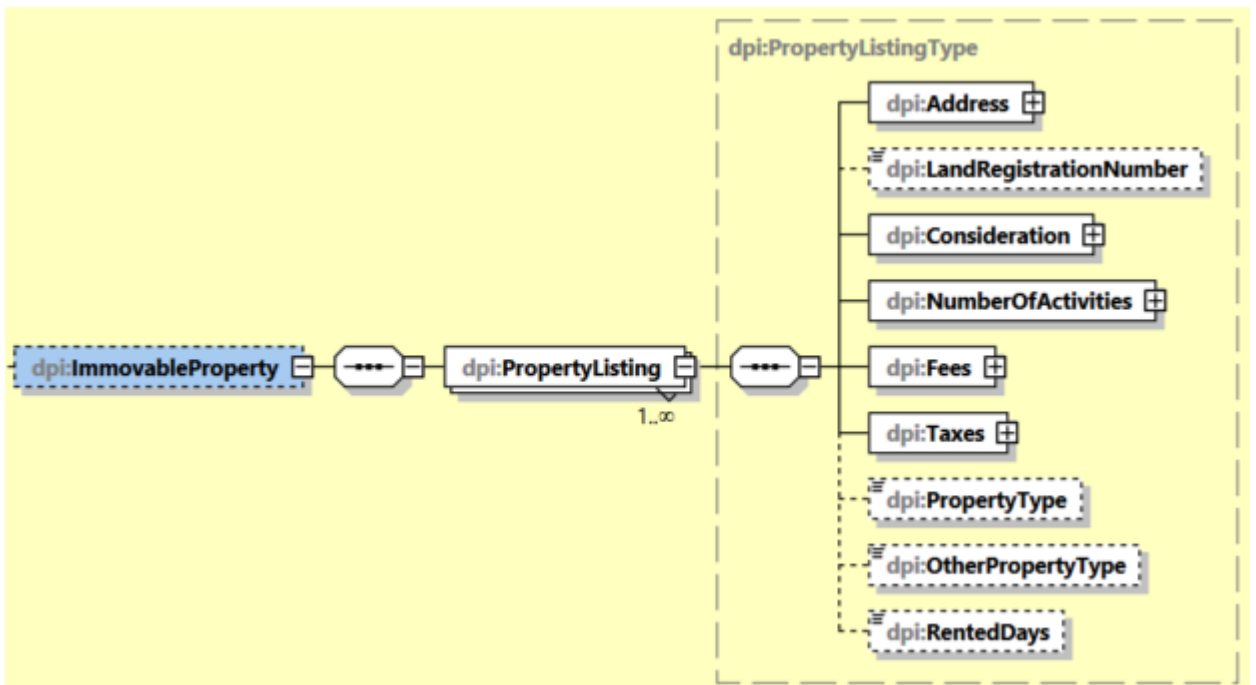
Element	Type	M/O
Address	dpi:Address_Type	M

- The address of the real estate unit is entered in this element.
- See Section 6.2.5 Address structures.

Element	Type	M/O
LandRegistrationNumber	stf:StringMin1Max200_Type	O/M

- The land registration number. or other similar identifier or property identifier (kiinteistötunnus; fastighetsbeteckning), if available to the RPO, is entered in this element.
- For immovable property located in Finland, the property identifier (kiinteistötunnus; fastighetsbeteckning) must be entered for real estate; and correspondingly, the Business ID for apartments in housing companies or real estate companies.

Element	Type	M/O
Consideration	dpi:ConsiderationType	M

- Information about considerations paid or credited to the reportable seller regarding in relation to the relevant activities is entered in this element. Considerations are entered divided into four elements, or quarters.
- See Section 6.2.9.1 Consideration.

Element	Type	M/O
NumberOfActivities	dpi:NumberOfActivities_Type	M

o Information about the number of the seller's relevant activities is entered in this element in accordance with the NumberOfActivities_Type element.
o See Section 6.2.9.2 NumberOfActivities.

Element	Type	M/O
Fees	dpi:FeesType	M

o Information about payments and fees the RPO has collected from the seller is entered in this element in accordance with the FeesType element.
o See Section 6.2.9.3 Fees.

Element	Type	M/O
Taxes	dpi:TaxesType	M

o Information about taxes the RPO has withheld from the seller is entered in this element in accordance with the TaxesType element.
o See Section 6.2.9.4 Taxes.

Element	Type	M/O
PropertyType	dpi:DPIPropertyType_EnumType	M

o The type of property leased out by the seller, is entered in this element. Permitted values:
  - DPI901: office
  - DPI902: hotel room
  - DPI903: bed & breakfast room
  - DPI904: house
  - DPI905: apartment
  - DPI906: movable building or structure used as an accommodation, residential or commercial premises
  - DPI907: camping site
  - DPI908: boat used for accommodation, residential or commercial facility
  - DPI909: parking space or parking area
  - DPI910: other
o Ilmoitin checks that this information has been given

Element	Type	M/O
OtherPropertyType	stf:StringMin1Max200_Type	O

o The type of property is entered in this element if DPI910 was selected above.
o This element cannot be used if an element other than DPI910 was selected above.

Element	Type	M/O
Rented Days	xsd:integer	O

o The number of days the real estate unit was rented out during the reportable period, if available.

6.2.3.1.4 *PersonalServices*
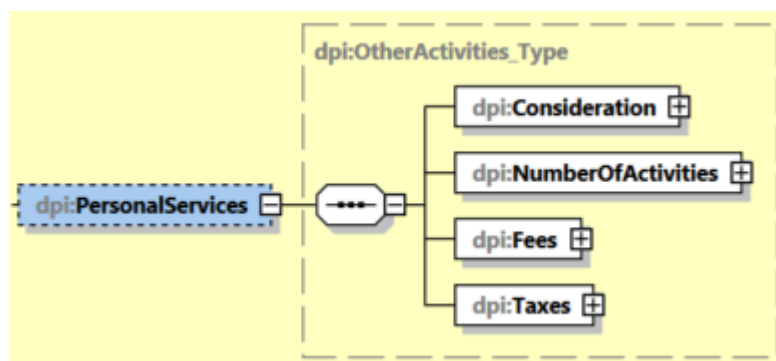
Element	Type	M/O
PersonalServices	dpi:OtherActivities_Type	O

- o Information about relevant activities related to personal services is entered in this element.
- o For the data content, see 6.2.9 OtherActivities_Type.

6.2.3.1.5 *SalesOfGoods*
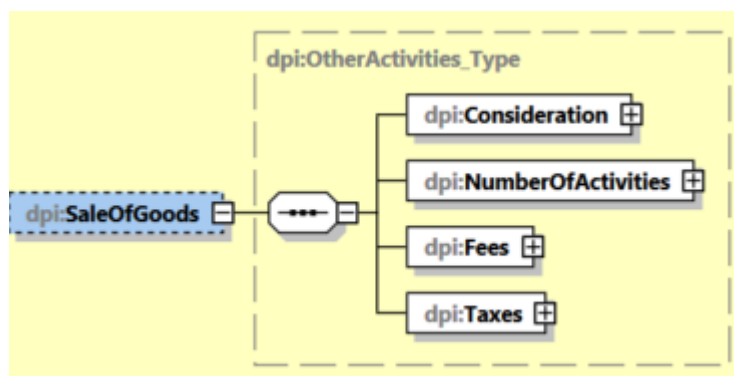
Element	Type	M/O
SaleOfGoods	dpi:OtherActivities_Type	O

- o Information about relevant activities related to the sale of goods is entered in this element.
- o For the data content, see 6.2.9 OtherActivities_Type.

6.2.3.1.6 *TransportationRental*
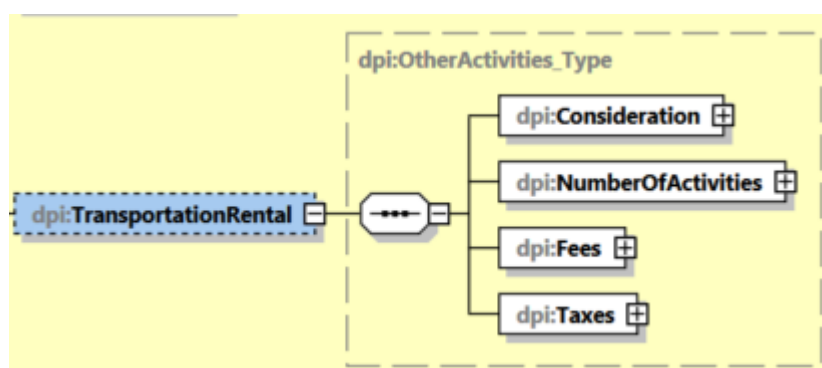
Element	Type	M/O
TransportationRental	dpi:OtherActivities_Type	O

- o Information about relevant activities related to the leasing out of any mode of transport is entered in this element.
- o For the data content, see 6.2.9 OtherActivities_Type.

6.2.4 FinancialIdentifier

Information on the financial account where the consideration was paid into or credited must be entered in this structure.

Element	Attribute	Type	M/O
FinancialIdentifier		Dpi:FinancialIndentifier_Type	O/M

- – The structure consists of the following elements: Identifier, AccountHolderName and OtherInfo.
- – The structure is repeatable.
- – The information must be entered if it is available.
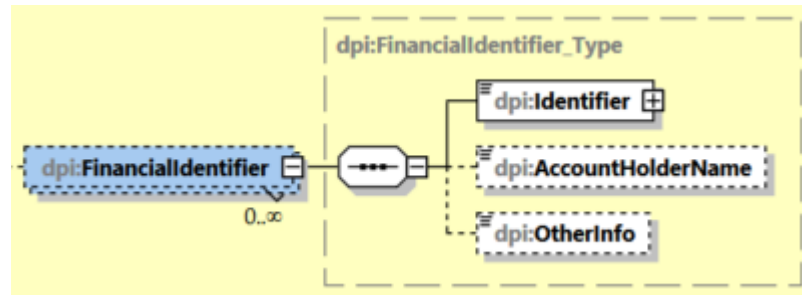
Element	Attribute	Type	M/O
Identifier	AccountNumberType	stf:StringMin1Max200_Type	M

- o The identifier of the reportable seller's financial account is entered in this element. It can consist of an IBAN, sort code, account number and any other payment account identifier, which the RPO used to transfer a consideration to the reportable seller.
  - ▪ For example, it can be the unique identification number of a bank account or other similar payment service account or a reference number available to the RPO.
- o The type of the financial account's identifier is entered as the attribute.
- o Ilmoitin.fi checks that the AccountNumberType attribute has been entered if any information has been entered in the element.

Element	Type	M/O
AccountHolderName	stf: StringMin1Max200	O/M

- o The name of the financial account's holder is entered in this element if it is other than the reportable seller's name and it is available to the RPO.
- o To be entered if available.

Element	Type	M/O
OtherInfo	stf:StringMin1Max400_Type	O/M

- o In situations where the account holder is different from the Reportable Seller, all other account identification information regarding the financial account holder that is available to the RPO is entered in this element.
- o To be entered if available.
- o If the financial account holder is the same as the Reportable Seller, you can leave this element out.

Back to 6.2.3.1.2 IndividualSeller.

Back to 6.2.3.1.1 EntitySeller.

6.2.5 DocSpec structures

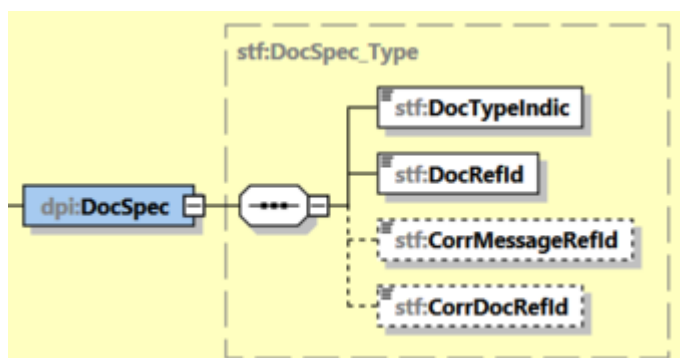The structure identifies a certain structural part in the DPI message. This enables the identification of correctible structural parts.

Element	Attribute	Type	M/O
DocTypeIndic		dpi:OECDDocTypeIndic_EnumType	M

  – Permissible values for the types:
  - OECD0 = Re-sent data
  - OECD1 = New data
  - OECD2 = Corrected data
  - OECD3 = Deletion of data
  – A single message can include either new information (DocTypeIndic=OECD1) or corrections and/or deletions (OECD2 and OECD3). One message cannot include both new information and corrections and/or deletions. Information can only be re-submitted (OECD0) in the PlatformOperator structure when the PlatformOperator structure has already been submitted. Otherwise, information can be re-submitted in the following situations:
  - New data: when new information is entered in the OtherPlatformOperator element for the reportable period and information has already been submitted in the PlatformOperator structure.
  - Correction/deletion: when the ReportableSeller and/or OtherPlatformOperator elements are corrected or deleted and the PlatformOperator element has already been submitted, and it involves no corrections. The PlatformOperator element cannot be deleted if the whole message needs to be deleted Platform operator element is given with DocTypeIndic value OECD0.

Element	Attribute	Type	M/O
DocRefID		dpi:StringMin1Max200_Type	M

  – The unique identifier of the data structure, which has not been used before, must be entered in this element. A new unique DocRefID must be provided for an element in which information has been corrected or deleted.
  – The element consists of FI, the reportable year, dash, the company's identifier, dash, and a character string selected by the RPO, e.g. FI2023-1234567-8-001.
  – Maximum length 180 characters.
  – Ilmoitin will check that the company's identifier entered in this element is the same as the identifier entered in the SendingEntityIN element.
  – Ilmoitin will also check that the year entered in this element is the same as the year entered in the ReportingPeriod element.

Element	Attribute	Type	M/O
CorrMessageRefID		dpi:StringMin1Max170_Type	

  – Not in use
  – Ilmoitin.fi checks that this element has not been entered.

Element	Attribute	Type	M/O
CorrDocRefID		dpi:StringMin1Max200_Type	O

- − The CorrDocRefID element refers to the DocRefId element of corrected or deleted information. It must always refer to the most recently submitted DocRefID information.
- − This element is only used when correcting a previously submitted return. A separate DocRefID is also entered in the correction message.
- − Maximum length 180 characters.

Back to 6.2.1 PlatfromOperator.

Back to 6.2.2.1 AssumingPlatformOperator.

Back to 6.2.2.2 AssumedPlatformOperator.

Back to 6.2.3 ReportableSeller.

6.2.6 Address structures

The address is primarily entered in the AddressFix structure, and only in the AddressFree structure if it cannot be entered in the AddressFix structure. Only the primary address is entered as the reportable seller's address.
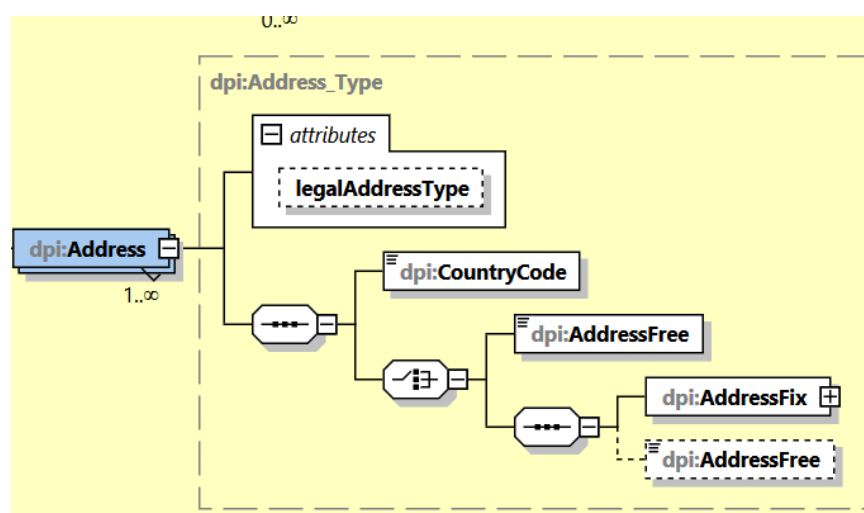
Element	Attribute	Type	M/O
CountryCode		iso:CountryCode_Type	M

- o The two-letter country code of the country where the primary address of the entity or natural person is located is entered in this element.
- o FI is entered if the address is in Finland.

Element	Attribute	Type	M/O
AddressFree		stf:StringMin1Max4000_Type	M

- o The address is entered in this element in text format, using the AddressFree structure.
- o It is recommended that the address be entered in format: street, city/town and postal code.
- o The address can only be entered in irregular situations where address information cannot be entered in the fixed format of the AddressFix structure.
- o If all address information was entered using the AddressFix structure, the AddressFree element will not be included in the information return.
- o The element must be entered if no address is entered in the AddressFix structure.

Element	Attribute	Type	M/O
AddressFix		dpi:AddressFix_Type	M

- o The address is entered in this element in fixed format in accordance with the 6.2.6.1 AddressFix structure.

Element	Attribute	Type	M/O
Address	legalAddressType	dpi:OECDLegalAddressType_EnumType	O

- o The address type (home address, company address, etc.) is entered in this element.
- o Permissible attribute values:
  - OECD301 = residential or business/commercial premises
  - OECD302 = residential
  - OECD303 = business/commercial
  - OECD304 = registered office
  - OECD305 = unspecified
- o The RPO's address type must be "registered office" address (OECD304).

6.2.6.1 AddressFix

When address information is entered in the AddressFix structure, all the elements known to the RPO must be entered.
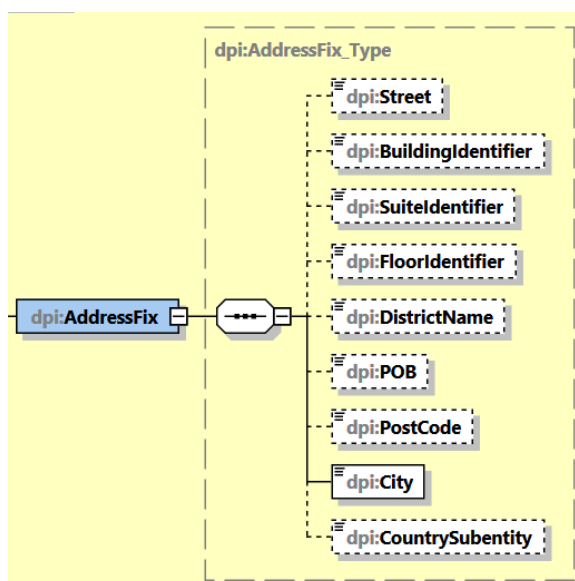
Element	Attribute	Type	M/O
Street		stf:StringMin1Max200_Type	V/M

- o The street name is entered in this element.
- o Mandatory.
- o Ilmoitin.fi will check that the information is entered.

Element	Attribute	Type	M/O
BuildingIdentifier		stf:StringMin1Max200_Type	O

- o The house/building number is entered in this element.

Element	Attribute	Type	M/O
SuiteIdentifier		stf:StringMin1Max200_Type	O

- o The apartment number or other similar information is entered in this element.

Element	Attribute	Type	M/O
FloorIdentifier		stf:StringMin1Max200_Type	O

- o The level or floor is entered in this element.

Element	Attribute	Type	M/O
DistrictName		stf:StringMin1Max200_Type	O

- o The district is entered in this element.

Element	Attribute	Type	M/O
POB		stf:StringMin1Max200_Type	O

- o The PO Box is entered in this element.

Element	Attribute	Type	M/O
PostCode		stf:StringMin1Max200_Type	O/M

- o   The postal code is entered in this element.
- o   Mandatory.
- o   Ilmoitin.fi will check that the information is entered.

Element	Attribute	Type	M/O
City		stf:StringMin1Max200_Type	M

- o   The city or town is entered in this element.

Element	Attribute	Type	M/O
CountrySubentity		stf:StringMin1Max200_Type	O

- o   The province is entered in this element.

6.2.6.2   AddressFree

Element	Attribute	Type	M/O
AddressFree		stf:StringMin1Max4000_Type	O

- o   The address is entered in this element in free format in accordance with the AddressFree structure.
- o   This can only be used in addition to the address entered in the AddressFix structure.
- o   The address must be entered in the AddressFix structure, and it is possible to only use that structure. However, the AddressFree structure can be used in addition to it.

6.2.7 OrganisationParty_Type

Information about the entity, i.e. the RPO or seller (other than a natural person), is entered in this structure.
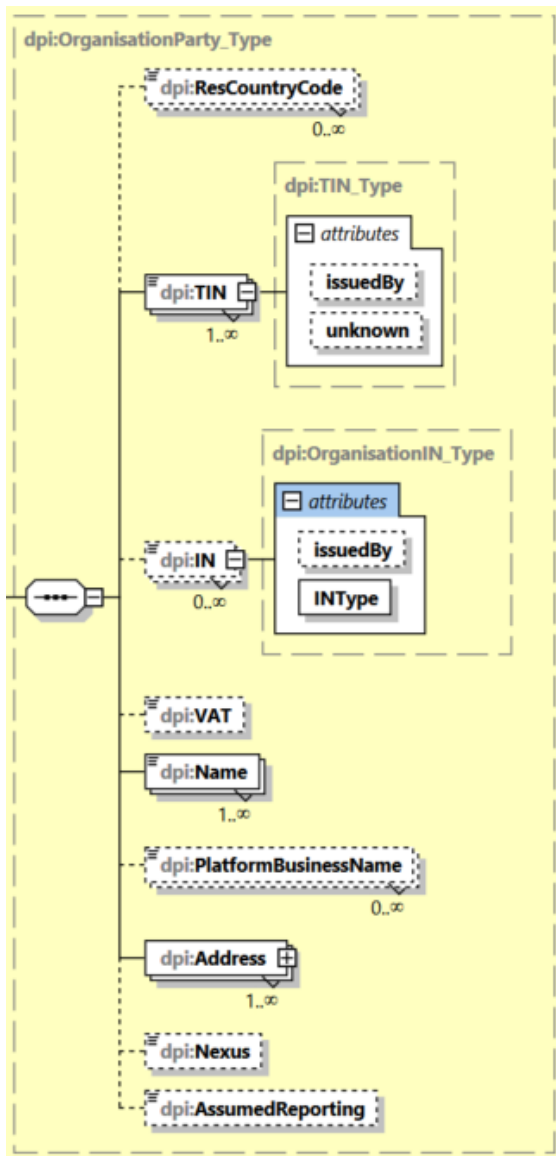
Element	Type	M/O
ResCountryCode	iso:CountryCode_Type	M

- The two-character country code (CountryCode) (ISO-3166 Alpha 2) of the RPO's country of tax residence is entered in this element, as well as the reportable seller's (other than a natural person) country where the primary address is located.
- In situations where the seller's primary address is in a country different from the country that issued the Tax Identification Number to the seller, the country that issued the TIN must also be entered as the seller's country of residence.
- The countries within the European Union in which the seller's permanent establishments are located must also be entered in this element.
- The element can be repeated. However, Ilmoitin.fi runs a check in the PlatformOperator structure to ensure that only one occurrence of the ResCountryCode element is entered.
- Mandatory. Ilmoitin checks that the information is entered.
- If the reportable seller's (ReportableSeller) ResCountryCode element is to be corrected, the entire ReportableSeller structure must first be deleted, after which it can be submitted again as new information.
- Ilmoitin runs a check to ensure that the country codes entered into Address/CountryCode and PermanentEstablishment also are entered in the ResCountryCode element.

- If the country code in Address/CountryCode is not found among the country codes entered in the TIN/IssuedBy element, Ilmoitin will run a check to ensure that the country codes in TIN/IssuedBy were entered in the ResCountryCode element.

Element	Attribute	Type	M/O
TIN	issuedBy unknown	dpi:TIN_Type iso:CountryCode_Type	M

- The TIN used by the tax authorities of the country of residence of the RPO or of a reportable seller (other than a natural person) is entered in this element.
    - Enter the TIN without special characters, such as the slash character (see instructions in section 2.1 Technical factors related to files)
- For a Finnish RPO or for a seller that is a tax resident of Finland (other than a natural person), the Business ID is entered as the TIN.
    - Ilmoitin checks that the Business ID is in correct format if issuedBy is FI.
- All the TINs issued to the reportable seller must be entered.
- A repeatable element if the reportable seller has several TINs. However, Ilmoitin.fi runs a check in the PlatformOperator structure to ensure that only one TIN element is entered.
- Attributes
    - issuedBy
        - The two-character country code (CountryCode) (ISO-3166 Alpha 2) of the country that issued the TIN is entered in this attribute.
        - Mandatory, except if "unknown" is entered in the TIN element.
    - unknown
        - The unknown=true attribute is selected if no TIN information exists.
        - This attribute is not given if the TIN has been entered.
- Ilmoitin checks that the TIN and issuedBy attribute have been given for the RPO. The "unknown" attribute cannot be used for the RPO.
- Ilmoitin runs a check concerning sellers with several TINs, to ascertain that none of the TIN elements contain the "unknown" attribute.

Element	Attribute	Type	M/O
IN	issuedBy INType	iso:CountryCode_Type	M

- The entity's IN identifier (business register number) and the two-letter country code of the country of issuance are entered in this element.
- Mandatory if available.
- If the information is unavailable, the element is left out.
- Attributes
    - issuedBy
    - INType
        - IIN – Individual Identification Number
        - LEI – Legal Entity Identifier
        - EIN – Entity Identification Number
        - BRN – Business Registration Number
        - Other
    - Mandatory if the IN identifier has been entered.
- The IN identifier of a Finnish seller or platform operator is the Business ID, and it does not need to be entered again here.
- In the case of an RPO that submits reports to Finland, with Finland being the RPO's Member State of single registration, the identifier for the single registration must be entered. In this case, the INType is IIN. For all RPOs with country codes outside of the European Union, Ilmoitin will run a check to ensure that the IIN is entered.

Element	Type	M/O
VAT	stf:StringMin1Max200_Type	O/M

- The seller's VAT identification number, if available, is entered in this element.
- In Finland, the format is FI followed by the Business ID if the seller (other than a natural person) is Finnish and resident for tax purposes in Finland (e.g. FI12345678).
- You are not required to enter the VAT identification number of the RPO.

Element	Type	M/O
Name	dpi:NameOrganisation_Type	M

- o The official name of the RPO or the seller, and the national identifier that represents the legal form (e.g. Oy, Ay, Ky), in accordance with the articles of association or a similar document, are entered in this element.
- o For example, "Platform Operator Oy" in Finland.
- o Ilmoitin will run a check to ensure that there is only one occurrence of the Name element.

Element	Type	M/O
PlatformBusinessName	stf:StringMin1Max200_Type	O/M

- o All the names of the platform(s) regarding which the RPO submits information are entered in this element. (If the reportable platform has separate business names differing from the platform name, the other names must be entered in this element.)
- o The information must be entered if the RPO has (knows) business names differing from the platform name.
- o This element cannot be used to enter the seller's information.

Element	Type	M/O
Address	dpi:Address_Type	M

- o The address of the RPO and Seller are entered in this element, and it includes all information in accordance with Address_Type.
- o Only the Primary Address must be given for the Seller. Ilmoitin.fi checks that only one address is entered in the seller's information.
- o See Section 6.2.6 Address structures.

Element	Type	M/O
Nexus	dpi:Nexus_EnumType	O/M

- – The reason why the platform operator reports to the Finnish Tax Administration is entered in this element.
- – Mandatory in the PlatformOperator structure.
- – This element cannot be used to enter the seller's information.
- – Any of the following must be entered in this element:
    - ▪ RPONEX1 = The RPO's residence for tax purposes is in a Member State.
    - ▪ RPONEX2 = The RPO does not have a residence for tax purposes but it is incorporated under the laws of the EU Member State.
    - ▪ RPONEX3 = The RPO does not have a residence for tax purposes but it has its place of management (including effective management) in the EU Member State.
    - ▪ RPONEX4 = The RPO does not have a residence for tax purposes but it has a permanent establishment in the EU Member State and it is not a Qualified Non-Union Platform Operator.
    - ▪ RPONEX5 = The RPO is neither resident for tax purposes, nor incorporated or managed in the EU Member State, nor has a permanent establishment in the EU Member State but it facilitates the carrying out of a Relevant Activity by Reportable Sellers or a Relevant Activity involving the rental of immovable property located in the EU Member State and it is not a Qualified Non-Union Platform Operator.
- – The Ilmoitin.fi service checks that, if RPONEX5 is entered, the identifier for the single registration given in Finland is entered in the IN element with value IIN.

Element	Type	M/O
AssumedReporting	xsd:Boolean	O/M

- – The situation where the RPO does not submit information about reportable sellers because the information is submitted by another RPO is entered in this element.
- – Mandatory in the PlatformOperator structure. Ilmoitin will check that the information is entered. The RPO whose information is submitted by another RPO – so the first RPO submits a nil return (DPI403) – must select AssumedReporting = true. Otherwise, "false" must be selected.
- – Ilmoitin makes a check to ensure the "false" value in the PlatformOperator structure when the AssumedPlatformOperator structure is entered.
- – This element is not entered in the ReportableSeller structure.

Back to 6.2.1 PlatformOperator.

Back to 6.2.3.1.1 EntitySeller.

6.2.8 PersonParty_Type

The seller's (natural person) identification information is entered in this structure.
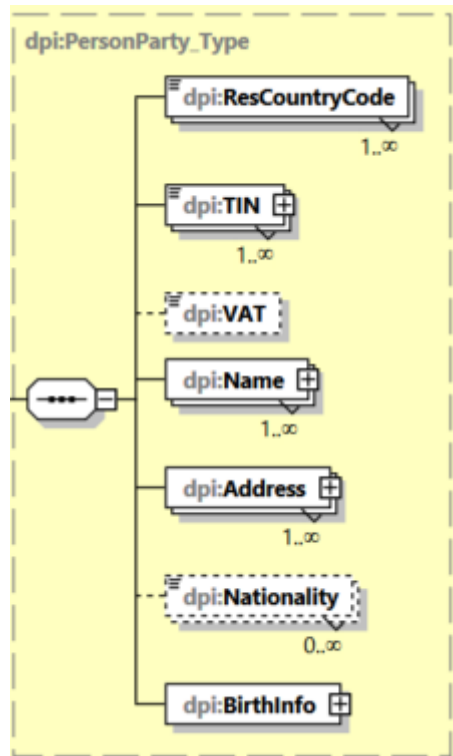
Element	Type	M/O
ResCountryCode	iso:CountryCode_Type	M

- – The two-letter country code (CountryCode) (ISO-3166 Alpha 2) of the seller's country of tax residence is entered in this element.
- – The seller's country of residence is the country in which the seller's primary address is located.
  - o The country code in accordance with the primary address is entered in this element.
  - o If the seller's country of tax residence is different from the country in accordance with the primary address, the country of issuance of the TIN is also the seller's country of residence.
    - ▪ If there are several countries issuing a TIN, all of them must be entered in the ResCountryCode element, in addition to the country of the primary address.
- – The element can be repeated.
- – Ilmoitin.fi will run a check to ensure that the country code in the Address/Country/Code element was entered in the ResCountryCode element.
- – If Address/CountryCode cannot be found from the TIN/IssuedBy country codes, Ilmoitin will make a check to ensure that the Address/CountryCode and TIN/IssuedBy country codes can be found in the ResCountryCode element.

Element	Attribute	Type	M/O
TIN	issuedBy	iso:CountryCode_Type	M
	unknown	xsd:Boolean	O

- – The TIN used by the tax authorities of the country of residence of the seller (natural person) is entered in this element.
  - o Enter the TIN without special characters, such as the slash character (see instructions in section 2.1 Technical factors related to files)

- For a seller (natural person) who is a tax resident in Finland, the Finnish personal identity code is entered as the TIN, and "FI" as issuedBy.
- All TINs issued to the seller must be entered.
- A repeatable element if several TINs
- Attributes
  - issuedBy
    - The two-letter country code (CountryCode) (ISO-3166 Alpha 2) of the country that issued the TIN is entered in this Attribute.
    - Mandatory, except if "unknown" is entered in the TIN element
  - unknown
    - The unknown=true attribute is selected if no TIN information exists.
    - The element must be left blank if the TIN has been entered.

Element	Type	M/O
VAT	stf:StringMin1Max200_Type	O

- The seller's VAT identification number must be entered in this element, which the RPO must collect if available.
- For sellers resident in Finland, the format is FI followed by the Business ID (natural person) who is domiciled in Finland (e.g. FI12345678).

Element	Attribute	Type	M/O
Name	nameType	dpi:NamePerson_Type	M

- The Seller's (natural person) name information is entered in this element in accordance with the NamePerson_Type structure.
- See Section 6.2.8.1 NamePerson_Type.

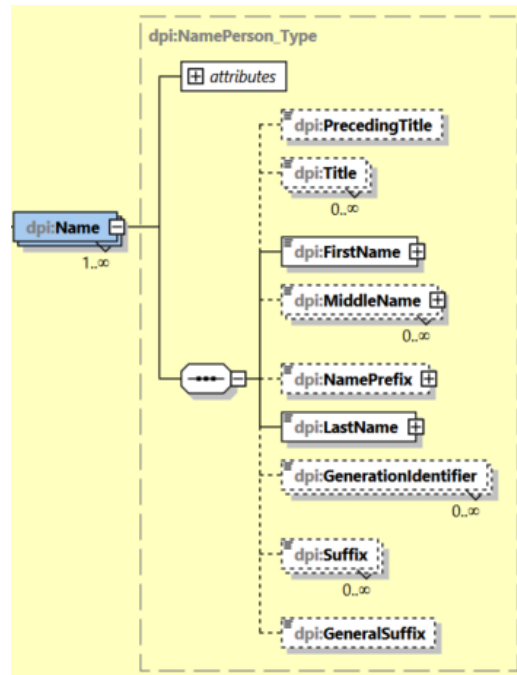| Element	Attribute	Type	M/O
Address	AddressType	dpi:Address_Type	M

- The address of the Seller is entered in this element, and it includes all information in accordance with the Address_Type structure.
- Only the primary address is entered. Ilmoitin.fi checks that only one address is entered in the Seller's information.
- See section 6.2.6 Address -rakenteet.

Element	Type	M/O
Nationality	iso:CountryCode_Type	O

  - Not in use

6.2.8.1 NamePerson_Type

The name information for a natural person is entered in this structure.

Element	Attribute	Type	M/O
Name	nameType	stf:OECDNameType_Enum_Type	M

- – Type of a natural person's name
- – Attributes:
  - o OECD201 – SMFAliasOrOther
  - o OECD202 – indiv (individual)
  - o OECD203 – alias (alias)
  - o OECD204 – nick (nickname)
  - o OECD205 – aka (also known as)
  - o OECD206 – dba (doing business as)
  - o OECD207 – legal (legal name)
  - o OECD208 – atbirth (name at birth)
- – The type attribute OECD2017 – legal is used in Finland.
- – Ilmoitin checks that OECD207 has been entered.
- – No repeating of the Name structure is allowed. Ilmoitin runs a check to ensure only one occurrence of this structure.

Element	Type	M/O
PrecedingTitle	stf:StringMin1Max200_Type	

- – Not in use

Element	Type	M/O
Title	stf:StringMin1Max200_Type	

- – Not in use

Element	Attribute	Type	M/O
FirstName	xnlNameType	stf:StringMin1Max200_Type	M

- – The seller's first name is entered in this element.
- – If the first name is unavailable, the first letter of the name or "NFN" (No First Name) must be entered.
- – The NameType attribute is not in use.

Element	Attribute	Type	M/O
MiddleName	xnlNameType	stf:StringMin1Max200_Type	O

- – The person's middle names are entered in this element.
- – All other middle names must be entered in the same element.
- – The NameType attribute is not used.

Element	Attribute	Type	M/O
NamePrefix	xnlNameType	stf:StringMin1Max200_Type	O

- – Any prefix of the person's last name is entered in this element, e.g. van, von, de, von de, etc.
- – It can also be entered in the LastName element.
- – The NameType attribute is not used.

Element	Attribute	Type	M/O
LastName	xnlNameType	stf:StringMin1Max200_Type	M

- – The person's last name is entered in this element. The official prefix or suffix of the last name can also be entered in the same element.
- – For natural persons, all last names must be entered in this field.
- – In situations where the RPO does not know the seller's first name or which of the Seller's names are first names, all names must be entered in the LastName element and "NFN" (No First Name) must be entered in the FirstName element.
- – The NameType attribute is not used.

Element	Attribute	Type	M/O
GenerationIdentifier		stf:StringMin1Max200_Type	

- – Not in use

Element	Attribute	Type	M/O
Suffix		stf:StringMin1Max200_Type	

- – Not in use

Element	Attribute	Type	M/O
GeneralSuffix		stf:StringMin1Max200_Type	

- – Not in use

6.2.8.2 BirthInfo

Information about a natural person's date and place of birth is entered in this structure.
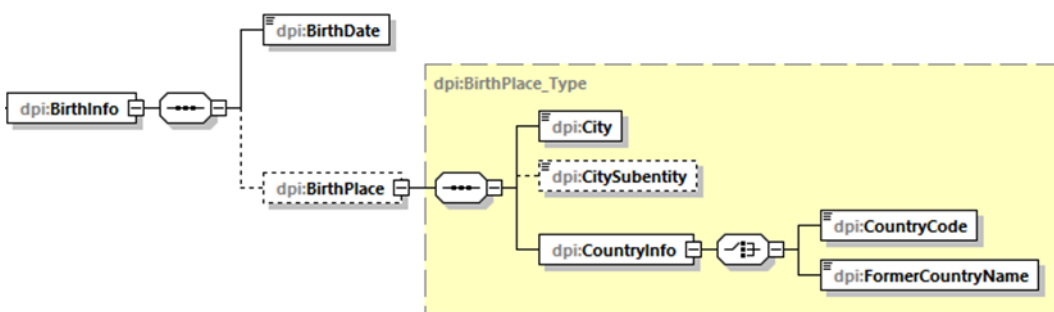
Element	Attribute	Type	M/O
BirthInfo			M

- – Information about the seller's (natural person) date and place of birth is entered in this element, including the following elements:

Element	Attribute	Type	M/O
BirthDate		xsd:date	M

- o The seller's date of birth in format yyyy-mm-dd is entered in this element.

Element	Attribute	Type	M/O
BirthPlace		Dpi:BirthPlace_Type	O

- The place of birth is entered in this element.
- Mandatory if TIN information is unavailable.
- Ilmoitin.fi will check that the birthplace information is entered, if TIN information is missing.

Element	Attribute	Type	M/O
City		stf:StringMin1Max200_Type	M

o The city/town of birth is entered in this element.

Element	Attribute	Type	M/O
CitySubentity		stf:StringMin1Max200_Type	O

o Not in use

Element	Attribute	Type	M/O
CountryInfo		stf:StringMin1Max200_Type	M

o Either CountryCode or FormerCountryName is entered.

Element	Attribute	Type	M/O
CountryCode		Iso:CountryCode_Type	M

o The two-letter country code (CountryCode) (ISO-3166 Alpha 2) of the seller's country of birth is entered in this element.

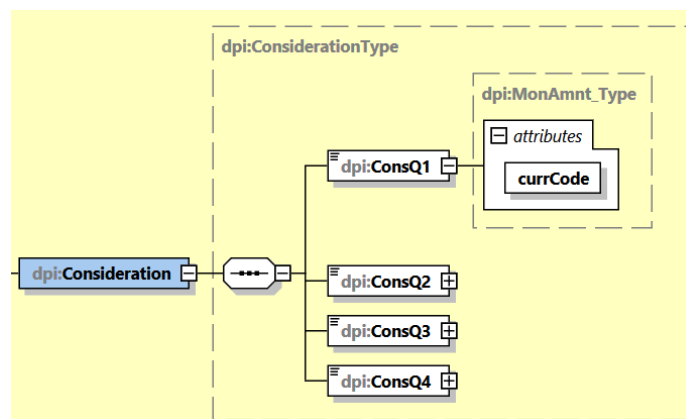| Element	Attribute	Type	M/O
FormerCountryName		stf:StringMin1Max200_Type	M

o The country name is entered in this element if the country has no country code because it has ceased to exist.

6.2.9 OtherActivities_Type

The following types are used to report relevant activities: Consideration Type. Number of Activities Type, Fees Type, Taxes Type.

6.2.9.1 Consideration

This structure captures the considerations received by the reportable seller. The structure consists of four elements where the considerations paid and credited during the calendar year to the seller are entered, itemized for every quarter. Considerations received from rented-out immovable property must be entered separately for each property listing.
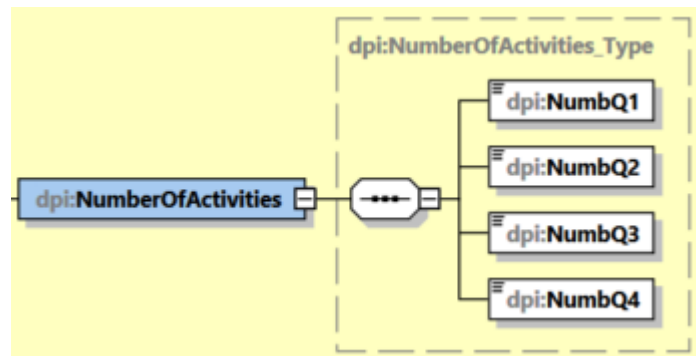

Element	Attribute	Type	M/O
ConsQ1	currCode	xsd:integer	M
ConsQ2	currCode	xsd:integer	M
ConsQ3	currCode	xsd:integer	M
ConsQ4	currCode	xsd:integer	M

- o Considerations received by the reportable seller during the calendar year are entered in this element, itemized quarter-by-quarter. Consideration means compensation in any form, net of any fees, commissions or taxes withheld or charged by the RPO, that is paid or credited to a seller in connection with the relevant activity. The amounts must be entered as an integer with no decimals. The consideration cannot be negative.
- o If there is no considerations for a quarter, the value that must be entered for that element is 0.
- o The currency code (a three-letter code in accordance with the ISO 4217 standard) is entered as the Attribute, such as EUR or USD.

6.2.9.2 NumberOfActivities

Information about the number of relevant activities is entered in this structure. The structure consists of four elements, in which the number of relevant activities is entered quarter-by-quarter, depending on when considerations for them were paid. In the case of rentals of property listings, the numbers of relevant activities connected to each property listing must be itemised.

Element	Attribute	Type	M/O
NumbQ1		xsd:integer	M
NumbQ2		xsd:integer	M
NumbQ3		xsd:integer	M
NumbQ4		xsd:integer	M

- o The number of the relevant activities for which considerations were paid or credited is entered in this element.
- o The number of relevant activities must be reported separately for each quarter.
- o The number must be entered as an integer without any decimals.
- o The number cannot be negative.

6.2.9.3 Fees

Information about payments and fees the RPO has collected from the seller is entered in this structure. The structure consists of four elements, in which the payments and fees collected by the RPO are entered per quarter. If no payments or fees were collected during a quarter, 0 must be set as the value in the element.
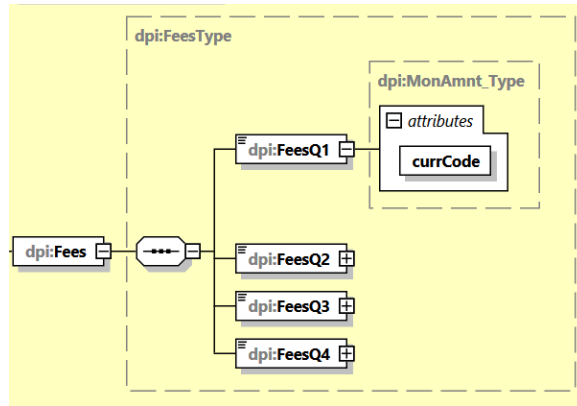
Element	Attribute	Type	M/O
FeesQ1	currCode	iso:currCode_Type	M
FeesQ2	currCode	iso:currCode_Type	M
FeesQ3	currCode	iso:currCode_Type	M
FeesQ4	currCode	iso:currCode_Type	M

- o The amount of the payments and fees collected from the seller during the quarter is entered in this element. The amount must be entered as an integer without any decimals. The amount cannot be negative.
- o The currency code (a three-letter code in accordance with the ISO 4217 standard) is entered as the attribute.

6.2.9.4 Taxes

Amounts of withheld/collected taxes by the RPO from payments made to the seller is entered here. The structure consists of 4 elements, each for RPO-withheld taxes by the quarter.
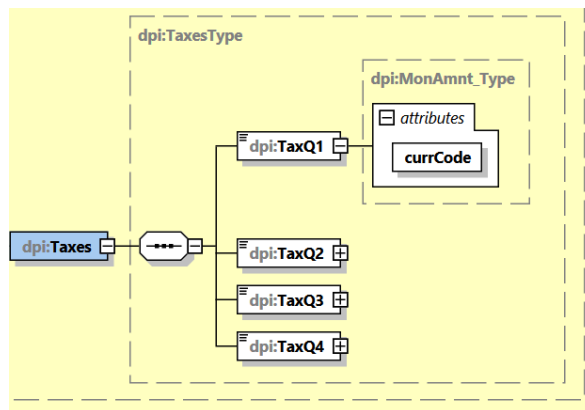
Element	Attribute	Type	M/O
TaxQ1	currCode	iso:currCode_Type	M
TaxQ2	currCode	iso:currCode_Type	M
TaxQ3	currCode	iso:currCode_Type	M
TaxQ4	currCode	iso:currCode_Type	M

- o The amount of taxes withheld or collected by the operator from the reportable seller during every quarter is entered in this element. Amounts must be entered as integers, with no decimals. No amount can be negative.
- o If no taxes were withheld/collected during a quarter, the value of the element must be set to 0.
- o The currency code (a three-letter code in accordance with the ISO 4217 standard) must be entered as the attribute.

7 CHECK PROCESSES RUN BY THE ILMOITIN.FI SERVICE

The error messages of the DPIBody structure may (additionally) include either the value causing the error, the path of the element structure or both, if available.

Some of the checks related to the MessageSpec, MessageRefId, DocRefId and CorrDocRefId elements are only carried out when logged in to Ilmoitin.fi.

Check Added/ edited	Data element	Description of the check
	Entire submittal	#The submitted records contain non-permitted characters or character combinations ((--,&#,' or /*). #Aineisto pitää sisällään kiellettyjä merkkejä tai merkkiyhdistelmiä (--,&#,' tai /*)
	Address/AddressFix/City	If the ../Address/AddressFix/ structure has been entered, the ../AddressFix/City element cannot consist of spaces only. #The .../Address/AddressFix/City element cannot be blank or consist of spaces only. #…/Address/AddressFix/City-elementti ei saa olla tyhjä tai sisältää pelkkiä välilyöntejä
	Address/AddressFix/PostCode	Ilmoitin checks that the element has content. #The length of the AddressFix/PostCode value must be at least one character. #AddressFix/PostCode arvon pituus on oltava vähintään 1 merkkiä #The PostCode element cannot consist of spaces only. #PostCode elementti ei voi sisältää pelkkiä välilyöntejä
	Address/AddressFix/Street	Ilmoitin checks that the element has content. #AddressFix/Street cannot be blank. #AddressFix/Street ei saa olla tyhjä #The Street element cannot consist of spaces only. #Street elementti ei voi sisältää pelkkiä välilyöntejä.
	Address/AddressFree	#If the AddressFree element has been entered, it cannot consist of spaces only. #Jos AddressFree elementti on annettu, se ei voi sisältää pelkkiä välilyöntejä
	CorrDocRefId DocTypeIndic	CorrDocRefId can only be entered when DocTypeIndic = OECD2 or OECD3. #CorrDocRefId can only be entered when DocTypeIndic = OECD2 or OECD3. #Tiedon CorrDocRefId saa antaa vain kun DocTypeIndic = OECD2 tai OECD3
	CorrDocRefId DocTypeIndic	When DocTypeIndic is OECD2 or OECD3, CorrDocRefId is mandatory. #When DocTypeIndic is OECD2 or OECD3, CorrDocRefId is mandatory. #Kun DocTypeIndic on OECD2 tai OECD3, CorrDocRefId on pakollinen.
	CorrDocRefId	#The DocRefID identifier to which CorrDocRefId refers cannot be found in previously submitted records: *[xx]* #DocRefID-tunnusta, johon CorrDocRefId viittaa, ei löydy aiemmin lähetetyistä aineistoista: *[xx]* #CorrDocRefID xx has already been corrected/deleted. #CorrDocRefID xx on korjattu/poistettu jo aiemmin

	DocRefId	Ilmoitin checks that the format is correct.
		#Wrong business ID xx in the DocRefID element.
		#Virheellinen y-tunnus xx elementissä DocRefID
		#DocRefID xxxx / year is wrong.
		#DocRefID xxxx / vuosi on virheellinen
		#DocRefID contains non-permitted characters \ / ? ; * ? > < :
		#DocRefID xx sisältää kiellettyjä merkkejä \ / ? ; * ? > < :
	DocRefId DocTypeIndic	If DocTypeIndic is other than OECD0, the value in the DocRefId element must be unique. #You are submitting a return with a previously used DocRefID:[DocRefID]. #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä DocRefID:llä:[DocRefID]
	DocRefId DocTypeIndic	Ilmoitin.fi checks that DocRefId can be found in previously submitted records when DocTypeIndic is OECD0. #DocRefId must be found in previously submitted records when DocTypeIndic is OECD0. #DocRefId pitää löytyä aiemmin lähetetyistä aineistoista, kun DocTypeIndic on OECD0
	DocTypeIndic	Ilmoitin.fi checks that the return only contains either new information (OECD1), or corrections and deletions (OECD2 and OECD3). #A return can only contain new information (OECD1) or corrections and deletions (OECD2 and OECD3). #ilmoitus saa sisältää vain joko uusia tietoja (OECD1) tai korjauksia ja poistoja (OECD2 ja OECD3).
	DocTypeIndic PlatformOperator	Ilmoitin checks that the PlatformOperator structure can only enterd with DocTypeIndic values OECD0, OECD1 tai OECD2. #Element 'PlatformOperator/DocSpec/DocTypeIndic' permitted range is OECD0, OECD1 tai OECD2 #Elementti 'PlatformOperator/DocSpec/DocTypeIndic' sallittu arvojoukko on OECD0, OECD1 tai OECD2
	MessageSpec/Contact	The service checks that the information has been entered. #The Contact element is mandatory. #Elementti 'Contact' on pakollinen #The name, telephone number and email address in the Contact element must be separated by a comma. #Elementin 'Contact' nimen, puhelinnumeron ja sähköpostiosoitteen välissä on oltava pilkut#The telephone number must be in international format (+NNN). #Puhelinnumero pitää antaa kansainvälisessä muodossa (+NNN
	DPIBody	Ilmoitin checks that one DPIBody is entered in the information return. #Only one DPIBody structure is permitted. #Vain yksi DPIBody rakenne on sallittu.
	DocSpec/CorrMessageRefId	Ilmoitin checks that this information has not been entered.
	SendingEntityIN PlatformOperator/TIN	Ilmoitin checks that the element has been entered and that the identifier is the same as in the PlatformOperator/TIN element.
	PlatformOperator/TIN	Ilmoitin checks that the TIN and issuedBy attribute have been entered. The "unknown" attribute cannot be entered.
	PlatformOperator/VAT EntSellerID/VAT IndSellerID/VAT	Ilmoitin checks that the VAT-Id is in the correct format. #The VAT-Id is not correct. #Elementin VAT-tunnus on virheellinen.

	TransmittingCountry ReceivingCountry	Ilmoitin checks that this element's value is FI. #The value in the element must be FI. #Elementin arvo pitää olla 'FI'
	MessageRefId	#The identifier entered in MessageRefID must be the same as the identifier entered in the SendingEntityIN element. #MessageRefID:ssä oleva tunnus on oltava sama kuin SendingEntityIN-elementissä oleva tunnus.
	MessageRefId	Ilmoitin checks that the format is correct. The MessageRefId must be unique. Ilmoitin runs a check that no return under the same MessageRefId was submitted before. #The MessageRefID type of message is wrong. #MessageRefID:n ilmoitustyyppi on virheellinen. #MessageRefID xx / year is wrong. #MessageRefID xx / vuosi on virheellinen. #MessageRefID contains non-permitted characters \ / ? ; * ? > < : #MessageRefId xx sisältää kiellettyjä merkkejä \\ / ? ; * ? > < : #You are submitting a return with a previously used MessageRefID:[MessageRefID]. #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä MessageRefID:llä:[MessageRefID].
	MessageTypeIndic	If the element's value is DPI403, Ilmoitin checks that the file does not contain any ReportableSeller structure. #The file cannot contain the ReportableSeller structure when the MessageTypeIndic value is DPI403 (a "nil" return). #Tiedostossa ei saa olla ReportableSeller-rakennetta, kun MessageTypeIndicin arvo on DPI403 (Nollailmoitus).
	ReportingPeriod	Ilmoitin checks that ReportingPeriod is the last day of the reported calendar year in format YYYY-12-31. #ReportingPeriod in wrong format; the format must be YYYY-12-31 (XXXX-XX-XX). #ReportingPeriod muotovirhe, muoto pitää olla YYYY-12-31 (XXXX-XX-XX).
	Timestamp	#The year entered in the Timestamp element must be the same as the current year. #Timestamp elementin vuosi tulee olla sama kuin kuluva vuosi.
	OrganisationParty_Type/Name	#The OrganisationName element cannot consist of spaces only. #Name elementti ei voi sisältää pelkkiä välilyöntejä
	TIN	#If the TIN element's "unknown" attribute is true, no value can be given for the TIN element. #Jos TIN elementin unknown-attribuutti on "true", TIN-elementille ei saa antaa arvoa.
	FirstName	#The FirstName element cannot consist of spaces only. #FirstName elementti ei voi sisältää pelkkiä välilyöntejä.
	LastName	#The LastName element cannot consist of spaces only. #LastName elementti ei voi sisältää pelkkiä välilyöntejä
	BirthDate	The date of birth must be between 1900 and the current year. #The value in the BirthDate element is not within the permitted range (1900-01-01 – <current year>-12-31). #Elementin BirthDate arvo ei ole sallituissa rajoissa (1900-01-01 - <kuluva vuosi>-12-31)
	OtherPlatformOperators/Assuming PlatformOperator/ ResCountryCode	#The ResCountryCode element must be given in the AssumingPlatformOperator structure. #ResCountryCode-elementti pitää antaa AssumingPlatformOperator rakenteessa

	OtherPlatformOperators/AssumedPlatformOperator/ResCountryCode	#The ResCountryCode element must be given in the AssumedPlatformOperator structure. #ResCountryCode-elementti pitää antaa AssumedPlatformOperator rakenteessa
	PlatformOperator/ResCountryCode	#The ResCountryCode element must be given in the PlatformOperator structure. #ResCountryCode-elementti pitää antaa PlatformOperator-rakenteessa
	PlatformOperator/Address	The PlatformOperator structure's LegalAddressType must be OECD304 "registered office"
	PlatformOperator/TIN ReportableSeller/TIN	Ilmoitin checks that the Business ID is in the correct format if issuedBy is FI. #Check the correctness of the Business ID. #Tarkista y-tunnuksen oikeellisuus
	PlatformOperator/IN Address/CountryCode	Ilmoitin runs a check to ensure that an IN-element INType "IIN"-attribute is entered when the country code of the RPO's address is for a country outside the EU.
	ReportableSeller/Nationality	Ilmoitin runs a check to ensure that the element is not entered in the Individual structure.
	ReportableSeller/EntitySeller/ResCountryCode	#The ResCountryCode element must be given in the EntitySeller structure. #ResCountryCode-elementti pitää antaa EntitySeller-rakenteessa
	ReportableSeller/EntitySeller/TIN	If more than one TINs have been entered in the ReportableSeller/Entity structure, Ilmoitin checks for the presence of the "unknown" attribute= true, which cannot be present in any of them.
	FinancialIdentifier/Identifier	If the FinancialIdentifier element has been entered, the Identifier element cannot consist of spaces only. #The Identifier element cannot consist of spaces only. #Identifier elementti ei voi sisältää pelkkiä välilyöntejä.
	GVS/NameGVS	If the GVS element has been entered, the NameGVS element cannot consist of spaces only. #The NameGVS element cannot consist of spaces only. #NameGVS elementti ei voi sisältää pelkkiä välilyöntejä.
	GVS/ReferenceGVS	If the GVS element has been entered, the ReferenceGVS element cannot consist of spaces only. #The ReferenceGVS element cannot consist of spaces only. #ReferenceGVS elementti ei voi sisältää pelkkiä välilyöntejä.
	Consideration/ConsQ1–ConsQ4 NumbQ1-NumbQ4 FeesQ1-FeesQ4 TaxQ1-TaxQ4	Ilmoitin checks that the figure entered in the element is not negative. #The value in the XXX element cannot be negative. #Elementin 'XXX' arvo ei saa olla negatiivinen
	PlatformOperator/AssumedReporting	#AssumedReporting is mandatory in the PlatformOperator structure. #AssumedReporting on pakollinen tieto PlatformOperator rakenteessa
	PlatformOperator/AssumedReporting	Ilmoitin checks that the value is "false" if the AssumedPlatformOperator structure is entered
	ReportableSeller/IndividualSeller/Name ReportableSeller/EntitySeller/Name ReportableSeller/Address PlatformOperator/Address PlatformOperator/ResCountryCode PlatformOperator/TIN PlatformOperator/Name ReportableSeller/ImmovableProperty/Propertylisting	Ilmoitin runs a check to ensure that the structure is only entered once #The element 'XXX'can only be entered once in the structure. #Elementin 'XXX' voi antaa rakenteessa vain yhden kerran

	ImmovableProperty/PropertyType	Ilmoitin checks that this element is entered.
	ImmovableProperty/PropertyType ImmovableProperty/OtherPropertyType	OtherPropertyType must be entered if the value in PropertyType is DPI910. OtherPropertyType tieto pitää antaa, jos on annettu PropertyType arvoksi DPI910. OtherPropertyType cannot be entered if the value in PropertyType is other than DPI910. OtherPropertyType tietoa ei saa antaa, jos ei ole annettu PropertyType arvoksi DPI910.
	ReportableSeller/IndividualSeller/ Name PrecedingTitle Title GenerationIdentifier Suffix GeneralSuffix	Ilmoitin checks that this element is not entered in the PersonPartyType structure
	ReportableSeller/IndividualSeller/ Name FirstName MiddleName NamePrefix LastName xnlNameType	Ilmoitin checks that the "xnlNameType" attribute is not entered in the PersonPartyType structure
	ReportableSeller/Name/NameType	#OECD207 is the only permitted value in the ReportableSeller/Name/NameType element. #Vain arvo OECD207 on sallittu ReportableSeller/Name/NameType elementissä
	ReportableSeller/BirthPlace	Ilmoitin runs a check to ensure that in the PersonPartyType structure, the entry for BirthPlace is made when the TIN element has 'Unknown=true' #BirthPlace must be entered if the TIN is missing. #BirthPlace tieto pitää antaa, jos TIN-tieto puuttuu.
	ReportableSeller/BirthPlace/CitySubentity	Ilmoitin checks that the element is not entered in the PersonPartyType structure
	ReportableSeller/Entity Address/CountryCode ResCountryCode TIN/IssuedBy	If Address/CountryCode cannot be found from the TIN/IssuedBy country codes, Ilmoitin will check that the Address/CountryCode and TIN/IssuedBy country codes can be found from the ResCountryCode country codes.
	ReportableSeller/Individual Address/CountryCode ResCountryCode	Ilmoitin runs a check to ensure that the country code entered in the Address/CountryCode element is entered in the ResCountryCode element as well.
	ReportableSeller/Individual Address/CountryCode ResCountryCode TIN/IssuedBy	If the country code entered into the Address/CountryCode element is not found among the country codes entered in TIN/IssuedBy, Ilmoitin will run a check to ensure that the country codes entered in the TIN/IssuedBy are entered in the RescountryCode element.
	ReportableSeller/FinancialIdentifier/ Identifier	#The AccountNumberType attribute is mandatory if any information has been entered in the element. #AccountNumberType-attribuutti on pakollinen tieto, jos elementissä on annettu tietoa
	PlatformOperator/Nexus	#If RPONEX5 is entered, the INType "IIN" of the one-time single registration identifier must be entered in the IN element. #Jos on ilmoitettu RPONEX5, IN-elementissä on annettava kertarekisteröintitunnuksen INType IIN.

	ReportableSeller/AssumedReporting g ReportableSeller/Nexus ReportableSeller/PlatformBusiness Name	Ilmoitin runs a check to ensure that the element is not entered in the ReportableSeller structure
	MessageRefId DocRefId CorrDocRefId ReportingPeriod	Ilmoitin checks that the year in the MessageRefId, DocRefId and CorrDocRefId elements is the same as the year entered in the ReportingPeriod element.
	MessageTypeIndic DocSpec/DocTypeIndic	#The DocTypeIndic values OECD0, OECD2 and OECD3 can only be used in correction messages (MessageTypeIndic=DPI402). #DocTypeIndic:n arvoa OECD0, OECD2 ja OECD3 saa käyttää vain korjausilmoituksella (MessageTypeIndic = 'DPI402')
	MessageTypeIndic	#The DocTypeIndic value OECD1 cannot be used in correction messages (MessageTypeIndic=DPI402). #DocTypeIndic:n arvoa OECD1 ei saa käyttää korjausilmoituksella (MessageTypeIndic = 'DPI402')
	RelevantActivities	Ilmoitin checks that at least one and only one RelevantActivities type has been entered.
	ReportingPeriod	#The year in ReportingPeriod cannot be earlier than 2023. #ReportingPeriodin vuosi voi olla aikaisintaan 2023
	ReportingPeriod	Ilmoitin checks that the year in ReportingPeriod is not the same as the current year, and that no information return is submitted before it is permitted. #Submitting information returns for the current year is not yet permitted. #Kuluvan vuoden ilmoitusten lähettäminen ei ole vielä sallittua
	ReportingPeriod	Ilmoitin checks that ReportingPeriod is the last day of the reported calendar year in format YYYY-12-31. #ReportingPeriod in wrong format; the format must be YYYY-12-31 (XXXX-XX-XX). #ReportingPeriod muotovirhe, muoto pitää olla YYYY-12-31 (XXXX-XX-XX).
	ReportingPeriod Timestamp	#The year in ReportingPeriod cannot be more than six years older than the year in Timestamp. #ReportingPeriodin vuosi ei voi olla yli kuutta vuotta vanhempi Timestampin vuodesta
	Information in the currCode attribute	No negative value can be entered. #The value in the XXX element cannot be negative. #Elementin 'XXX' arvo ei saa olla negatiivinen

8 NOTIFICATION MESSAGES ISSUED BY THE ILMOITIN.FI SERVICE

Message added/ edited	Data element	Description
	ReportingPeriod	A message is displayed if an annual information return is submitted when the reportable period is still ongoing. #You are submitting during a reportable period that has not ended yet. #Olette antamassa ilmoitusta raportointikauden aikana
	ReportingPeriod	A message is displayed if information about a reportable period more than two years into the past is submitted. #You are submitting an annual information return for an old reportable period. #Olette antamassa ilmoitusta vanhalle raportointikaudelle.